



Recommended Budget Fiscal Year 2026-2027



County of Sonoma



SONOMA COUNTY MISSION

To enrich the quality of life in Sonoma County through superior public services.





County of Sonoma

RECOMMENDED BUDGET FISCAL YEAR 2026-27

Presented in June 2026 to the

Board of Supervisors

Rebecca Hermosillo, Chair, First District Supervisor

David Rabbitt, Second District Supervisor

Chris Coursey, Third District Supervisor

James Gore, Fourth District Supervisor

Lynda Hopkins, Fifth District Supervisor

By

David Guhin
County Executive

Erick Roeser
Auditor-Controller

Sonoma County Board of Supervisors



Left to Right: David Rabbitt, District 2; James Gore, District 4; Lynda Hopkins, District 5; Rebecca Hermosillo, District 1; Chris Coursey, District 3

The public is welcome to attend the Board of Supervisors meetings, usually held on Tuesdays at 9 a.m.

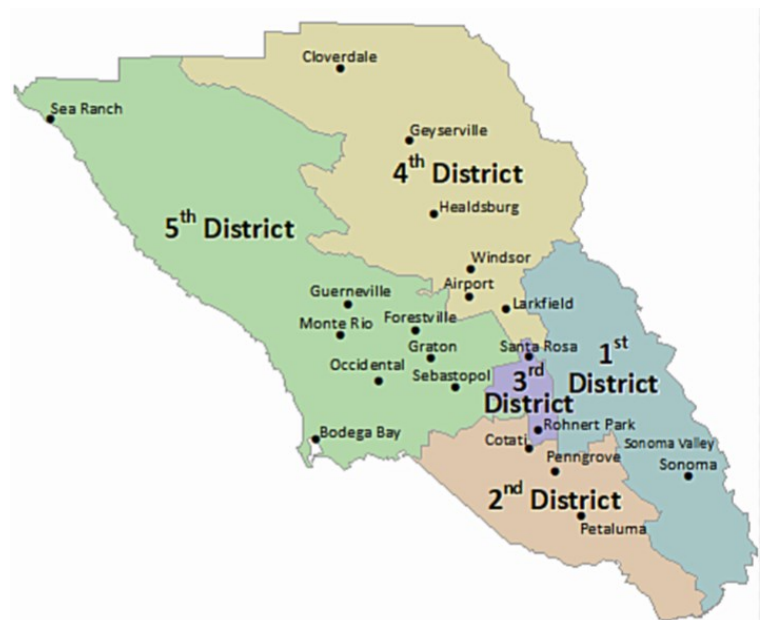
For the full schedule, including specific dates and times, please visit

the Board's website:

<https://sonomacounty.gov/administrative-support-and-fiscal-services/board-of-supervisors>

<https://sonomacounty.gov/>

707 565-2241



GOVERNMENT

DIRECTORY OF ELECTIVE & APPOINTED OFFICERS

Elective Officers

Board of Supervisors

Supervisor, District One

Supervisor, District Two

Supervisor, District Three

Supervisor, District Four

Supervisor, District Five

Auditor-Controller-Treasurer-Tax Collector

County Clerk-Recorder-Assessor

District Attorney

Sheriff-Coroner

Rebecca Hermosillo

David Rabbitt

Chris Coursey

James Gore

Lynda Hopkins

Erick Roeser

Deva Marie Proto

Carla Rodriguez

Eddie Ingram

Appointed Officers & Department Heads

Agricultural Commissioner-Sealer of Weights & Measures

Agricultural Preservation and Open Space District General Manager

Child Support Services Director

Community Development Commission Executive Director

County Executive

County Counsel

Economic Development Collaborative Executive Director

Emergency Management Director

Health Services Director

Human Resources Director

Human Services Director

Independent Office – Law Enforcement Review/Outreach Director

Information Systems Director

Office of Equity Director

Permit Sonoma Director

Chief Probation Officer

Public Defender

Regional Parks Director

Registrar of Voters

Sonoma County Public Infrastructure

U.C. Cooperative Extension Director

Sonoma Water General Manager

Andrew Smith

Misti Arias

Gigi Mertle

Michelle Whitman

David Guhin

Joshua Myers

Ethan Brown

Jeff Duvall

Nolan Sullivan

Janell Crane

Angela Struckmann

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ABOUT THE BUDGET

Welcome to the budget for the Fiscal Year (FY) 2026-27 which begins July 1, 2026. This section of the budget document is designed to help readers understand the purpose and content of the budget.

The Purpose of the Budget

The budget is an operating plan that has been developed based upon policy direction given by the Board of Supervisors to provide services to the public within available resources. It is a vehicle for presenting plans and investment opportunities that will make Sonoma County an even better place to live and work. The County of Sonoma acts as an administrative agent for three sets of services: municipal services; countywide local services; and countywide services provided on behalf of the state and federal governments.

Municipal services pertain mainly to unincorporated areas of the County and include fire protection; emergency services and planning; Sheriff's law enforcement; building and land use regulations; road maintenance; parks; and lighting, water, and sewer utilities.

Countywide local services are common to most counties in the state or country. These include services of the County Clerk, Elections, Assessor, Auditor-Controller-Treasurer-Tax Collector, as well as criminal prevention and prosecution, public defense, probation, detention, and environmental protection.

Services provided on behalf of the state and federal governments, for the most part, impact all County residents and are generally related to health and human services. These efforts are funded primarily by state and federal revenue sources.

Developing the Budget

Each year, the County of Sonoma goes through a collaborative development process between the County Executive's Office and departments/agencies to ensure the preparation of a structurally balanced budget for the coming fiscal year. All County departments compile and submit financial and program information to the County Executive's Office where it is reconciled with other factors that may impact County operations. Examples of such factors include available financing, state and federal policies, changes in the cost of doing business, capital asset needs, and the Board of Supervisors' annually established policy priorities. When the County Executive's Office has prepared a comprehensive and sound plan, conforming to the constraints of available financing and policies, it is presented to the public and the Board of Supervisors as the "Recommended Budget." The Recommended Budget document is provided at least 10 days before a series of budget hearings by the Board of Supervisors (generally held in June).

The County Executive’s Recommended Budget is further modified by supplemental budget adjustments, which represent programmatic or administrative account changes that are in alignment with Board direction but were not developed in time to be included in the Recommended Budget.

For the FY 2026-27 Budget, most departments were able to submit balanced recommended budgets without needing to make reductions to baseline services. However, a small number of departments experienced financial constraints that were unique to their circumstances. These departments have submitted “Add-Back Requests,” which are requests to restore cuts made to balance their budgets, and to maintain baseline services. Add-Back Requests will be presented as a part of the Budget Hearing binders, which will be available approximately 10 days prior to Budget Hearings.

In addition, some departments identify options to update, enhance, or expand their service delivery models; these proposed “Program Change Requests” are presented to the Board of Supervisors and considered for approval during Budget Hearings. Program Change Requests may or may not require additional funding; if new funding is needed, it may be through new revenue sources, departmental fund balance, or requesting additional support from discretionary County sources, all of which is articulated in the request documentation. Program Change Requests will be presented as a part of the Budget Hearing binders, which will be available approximately 10 days prior to Budget Hearings.

During the Board of Supervisors’ public budget hearings, they consider the Recommended Budget, supplemental adjustments, Add-Back Requests, Program Change Requests, requests for funding submitted directly by Board members (Board Budget Requests), and funding recommendations presented by the County Executive’s Office. The County Executive’s Office prioritizes the Add-Back and Program Change Requests and develops funding recommendations for the Board’s consideration. The Board of Supervisors deliberates and prioritizes these elements during public Budget Hearings, and all elements approved as an outcome of deliberations are ultimately incorporated into the Adopted Budget effective July 1.

The annual Adopted Budget document is published by October each year. Under state law, the Board of Supervisors has until October to adopt the budget.

There are several other budget-related activities that occur throughout the year. The following timeline highlights the County’s typical budget process.

- **October-December:** The County Executive’s Office updates the annual revenue plan, establishes department General Fund targets, calculates salaries and benefits costs, presents the five-year General Fund forecast to the Board, develops budget process instructions, and conducts the initial budget process kick-off with departments.

First quarter budget adjustments for the current fiscal year budget are presented and adopted, as needed.
- **January:** The Governor releases the proposed state budget for the upcoming fiscal year, which provides significant funding to a number of County departments/agencies.

County departments providing centralized services to other departments and agencies develop internal services rates for the upcoming fiscal year. The internal services rates are reviewed and approved by the County Executive's Office.

- **March:** Department budget requests are submitted to the County Executive's Office and Human Resources for review. Staff prepares the Recommended Budget working with departments to incorporate established policy direction and fiscal targets. Fee Hearings are conducted for the Board to consider and adopt updated fee schedules for the upcoming fiscal year.

Second quarter budget adjustments for the current fiscal year budget are presented and adopted, as needed.

- **April:** Annual Budget Workshops are conducted and include department presentations on their preliminary budgets for early information to the Board.

County Executive's Office staff reviews department submitted budget requests and balances the Recommended Budget. The County Executive's Office and Auditor-Controller-Treasurer-Tax Collector develops the recommended budget document, and supplemental budget changes verified by the Auditor-Controller-Treasurer-Tax Collector in preparation for budget hearings.

- **May:** Governor releases the "May Revision" budget, which may impact County departments and agencies that significantly rely on state funding. The Recommended Budget is published online.

Third quarter budget adjustments for the current fiscal year budget are presented and adopted, as needed.

- **June:** County Executive's Office publishes additional information for Budget Hearings, commonly known as the "Budget Hearing binder" approximately 10 days prior to Budget Hearings. Materials include the fund balance report, the status of the General Fund Reserves and supporting documentation for supplemental adjustments, Add-Back Requests, Program Change Requests, Board Budget Requests, responses to Board Information Requests, and funding recommendations presented by the County Executive's Office.

Board of Supervisors conducts budget hearings and adopts the Recommended Budget with changes as determined at the budget hearings. The County Executive's Office and the Auditor-Controller-Treasurer-Tax Collector request delegated authority to make administrative budget adjustments to close out the fiscal year.

The Capital Project Plan is also approved in June.

- **September/October:** The County Executive's Office and Auditor-Controller-Treasurer-Tax Collector compile the Adopted Budget, which includes changes approved by the Board during budget hearings.



A GUIDE TO READING THE BUDGET

The budget document covers a wide range of financial and demographic information from general overviews of county-wide data to specific departmental activities. It is divided into tabbed sections to help the reader navigate to specific areas of interest. The following summary provides general information about what is provided within each section of the budget.

Executive Summary

This section provides an introduction to the budget from the County Executive. The letter from the County Executive to the Board of Supervisors provides a high-level description of next year's budget and may include:

1. Current Priorities and Strategic Plan
2. Balanced Budget Strategies
3. Acknowledgements
4. Budgetary Overview
5. Permanent Staffing by County Agency
6. Budget Process Next Steps

Financial Policies

This section contains the Board's approved Financial Policies for the FY 2026-27 Budget Development.

Departmental Budgets

The departmental budgets are categorized by functional area as noted on each tab. The first page in each section provides a list of departments within each functional area. Each department or program budget narrative includes at a minimum the following content.

1. Budget at a Glance – Summary of expenditures, combined sources available to finance the budget represented as revenues/use of fund balance and designated General Fund Contribution. Includes total allocated staff, as well as the percent of expenses funded by the General Fund.
2. Department Mission and Department Overview – Statement of the purpose and the services or activities performed by the department.
3. Organizational Program Chart – Information chart showing the major programs and/or service delivery divisions in a pictographic way. Due to the limited amount of space, only the major program areas or divisions are shown. All departmental activities fall within the chart groupings.
4. Financial Summaries – This series of tables show gross expenditures by program or service delivery area as well as staff allocated to each program or service delivery area. Budget Details tables also illustrate the revenues and the department's share of the General Fund (if any). Some departments move funding within the department from

one program area to another, which is identified separately to allow the reader to see the net (true) program cost; this is illustrated in the Expenditures by Program Area table, in the row called “Departmental Operating Expenditures.”

5. Budget Highlights – This portion of the narrative provides a high-level overview of the department’s budget, addresses major variances, and describes impacts of major state and/or federal policy changes on the budget.

Capital Projects

This section includes the Capital Project budget and provides estimated cost and a proposed schedule for major improvements and/or repairs to County facilities costing \$25,000 or more.

Position Listing

This section contains a list of full-time-equivalent (FTE) permanent positions by department.

Glossary

This section defines various terms utilized throughout the budget document.

EXECUTIVE SUMMARY



SONOMA COUNTY FY 2026-27 RECOMMENDED BUDGET

County Executive's Message

Honorable Board of Supervisors,

I am pleased to present my first budget as County Executive to the Board. It is important to note that this Budget represents a baseline budget to fund existing services within existing funding levels, resulting in a number of potential cuts and reductions as presented during the budget workshops in April. Also presented during the Budget Workshops was an overview of the significant uncertainty at the State and Federal level that we will be facing as we head into our budget hearings and into the upcoming fiscal year.

What is not included in this Budget document are the proposed solutions to many of those challenges and the approach recommended as we move into June and into the fall when we will have more certainty around the State Budget. Those recommendations will be built into this budget and presented during the budget hearings in June for the Board's consideration.

This is not meant to diminish what is in this book. It is the product of countless hours of work by department staff and the CEO's Office to develop budgets that fund the vast majority of the work we do as a county. It provides for the ongoing services that we rely on including our justice system, parks, public health system, among many other areas. In some instances, departments had to make hard choices about what could be funded with their existing resources.

Several departments, notably Permit Sonoma and Health Services, had to make tough decisions resulting in reductions to meet their budgets. All the individual department narratives discuss any service reductions in more detail. The CEO recommendation at the budget hearings will present a proposal for what programs, services and staffing should be restored for the Board's consideration. We also acknowledge that due to the high level of uncertainty and the large budget challenges we are facing, primarily due to the impacts from H.R. 1, we may need to return to the Board in the fall to make additional adjustments based on where the State Budget lands.

As discussed during the budget workshops, two big issues will drive budget recommendations: the impacts of House Resolution 1 (H.R. 1) and the funding shortfalls for our roads. H.R. 1 was signed into law on July 4, 2025 and put in place a wide range of changes to taxes and federal programs. The core impacts on the County relate to the provision of health care coverage via Medi-Cal and food assistance via CalFresh. Both programs see a tightening of eligibility, including imposition of work requirements and reduction of eligibility for noncitizens.

Despite the expected reduction in participation in these programs, the county workload is likely to increase with a move to twice-annual eligibility verifications. Further, the federal cost share for CalFresh is being reduced, raising state and local costs. Details of these impacts can be found in this memo that accompanied Budget Workshops.

While the changes in H.R. 1 are driven by federal policy, their impact on counties is largely dictated by the state. The federal programs of Medicaid and SNAP are designed for states to implement. In California, the state has chosen to further delegate administration of its versions of these programs, Medi-Cal and CalFresh, to the counties. Similarly, the mandate for counties to provide indigent care comes from the state. As such, the counties in California have all come together and reached out to the state to help find a solution to the issues caused by H.R. 1. Unfortunately, we will not know whether and how the state will respond until after our local budget is passed in June. The Governor's January budget did not include provisions to address this issue, and the May Revision was not released at the time of writing. Indications are that it will not provide the additional support needed by counties and is in fact likely to include other reductions that may impact local governments.

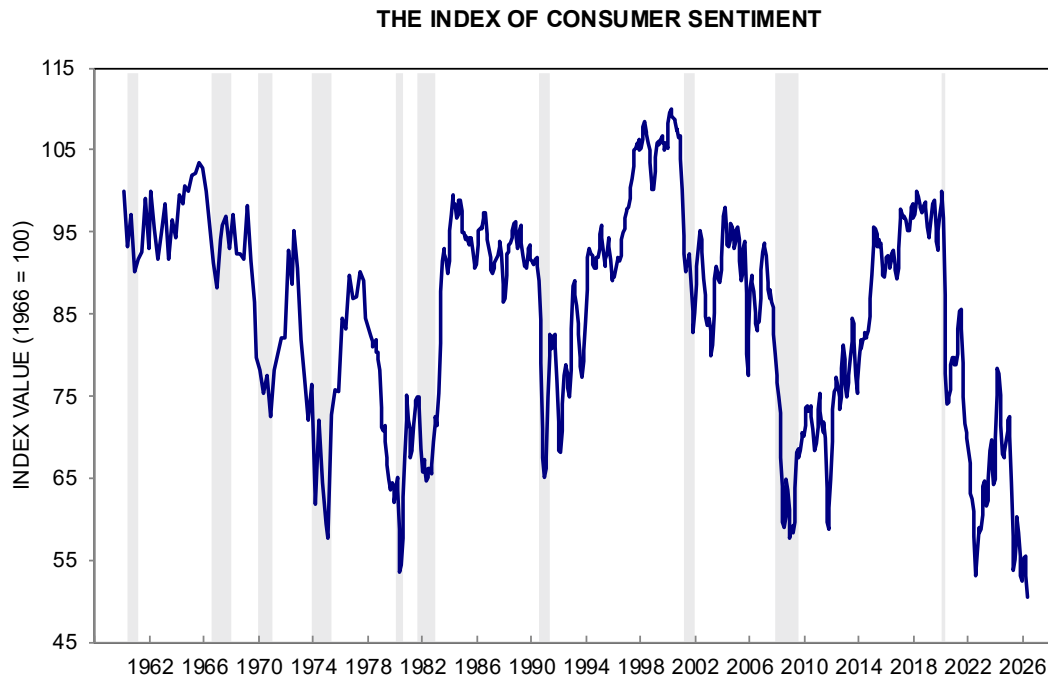
The legislature must pass a budget by June 15; however it is likely that a number of trailer bills will shape many of the final decisions, resulting in a final state budget in the fall. Given this timing, we must plan for the worst-case scenario to ensure the County is in position to address the impacts of H.R. 1. Regardless of the state budget, the CEO recommendation that will be presented during the budget hearings will provide the Board a pathway to ensure our community is supported as outlined in the budget workshops to address Medi-Cal and CalFresh eligibility and administration demands, and the County's indigent healthcare requirements through participation in the County Medical Service Plan (CMSP) and support for our community health clinics.

The other challenge we are facing is around funding for roads. Dating back to January 2017, 11 federally-declared disasters have impacted Sonoma County's infrastructure, leading to more than \$100 million in costs to date with more work still to be done. While much of this cost is federally declared FEMA, the County bears the full cost up front while reimbursements can take years to materialize, an issue that has increased under the current administration. To date, the County is owed more than \$31 million from work that it has already completed. Additional damage from storm events that did not meet federal criteria have led to tens of millions of additional costs, further exacerbating this problem.

To front these costs, the County has utilized its roads funds, which impacts its ability to deliver normal road projects across Sonoma County. Your Board has made a commitment to County Roads, putting more General Fund dollars into the roads system than any other county in California. This past year we have seen the availability of funding impact the progress made in our road network. To respond to the Board's priority of addressing County roads, shoring up the roads fund and continuing with critical projects will be a key part of budget hearings recommendations.

In the background of all the above is an economy that is highly uncertain, with various indicators pointing in different directions. On the one hand, the stock market continues to grow

rapidly, fueled by Artificial Intelligence-related stocks. On the other hand, consumer sentiment as measured by the University of Michigan survey of consumer sentiment remains at a historically low level.



These two data points are mirrored in the state revenue collections – income tax, driven largely by capital gains, has surged, with the Legislative Analyst’s Office (LAO) projecting approximately \$25 billion in revenue from personal and corporate income tax above the numbers assumed in the Governor’s Budget for the window from FY 2024-25 through FY 2026-27. Meanwhile sales tax, driven primarily by consumer spending, remains flat statewide and in Sonoma County. Overall, the Federal Open Market Committee projects modest growth over the next three years, while the LAO and others highlight the risk of a tech bubble.

Sonoma County’s revenue relies primarily on property tax for discretionary revenues, with sales tax heavily funding certain services either through special taxes (for Behavioral Health and Homelessness, Regional Parks, Ag + Opens Space) or through state funding that is tied to sales tax (Proposition 172 public safety funding; Realignment Funding for Health Services, Human Services, and criminal justice). Property tax growth has begun to slow, while sales tax has been flat to declining for the County. All of this indicates that the County will have limited ongoing discretionary funds to meet the challenges ahead.

Given the pressing challenges and high level of uncertainty, the Board will be in a place where it will need to make some difficult decisions. Fortunately, the County is not without resources. Years of prudent fiscal decisions have positioned the County with significant fund balances that can be prioritized for its most pressing needs. While there is great uncertainty, this is not the time to wait and see. At budget hearings I will recommend solutions to the most pressing issues operating under worst-case scenarios. But I am also urging restraint outside of the most

pressing needs to ensure that we have resources to go forward should the state or federal government not take action in the coming years to address these impacts.

During my first week as County Executive, I sat with your Board during Budget Workshops and heard your resolve that this is a time to focus on what we need to do as a County, even though there are many other things we would like to do. As I noted at the beginning of this letter, the Budget presented here is largely a status-quo, baseline budget. My CEO Budget Recommendations will provide a pathway to address the issues described above in the coming weeks for your consideration during the budget hearings. I also plan to come back to you in the fall after the State budget is finalized to recalibrate and provide the Board an update on where we are based on the assumptions made in June.

Over the next year we will need to take a hard look at our baseline needs and identify which of the services are necessary, and at what level to comply with the County's values, State and Federal law. This will not be easy work. But in times like these where the grounds have shifted dramatically, it will be necessary.

I want to sincerely thank all the staff members who worked to put this document together as a tool for you and the community to understand the complex and important financial state we are in. The executive summary that follows this letter describes the Budget in more detail. This budget book, along with the CEO recommendation that will be released in the next few weeks, will provide a good base for the Board to consider and deliberate in an effort to adopt a budget in June. It is clear that we are facing difficult challenges ahead that will test our ability to provide the services that our community relies upon and I am confident we will meet these challenges together.

EXECUTIVE SUMMARY

BUDGET OVERVIEW

Total recommended uses (excluding operating transfers) for FY 2026-27 are \$2.83 billion, financed by \$2.52 billion in sources and \$301 million in use of fund balance. Use of fund balance includes accumulated revenues or bond funding for capital projects and other one-time costs. Table 1 provides a comparison of total expenditure and revenue appropriations between the FY 2025-26 Adopted Budget and the FY 2026-27 Recommended Budget.

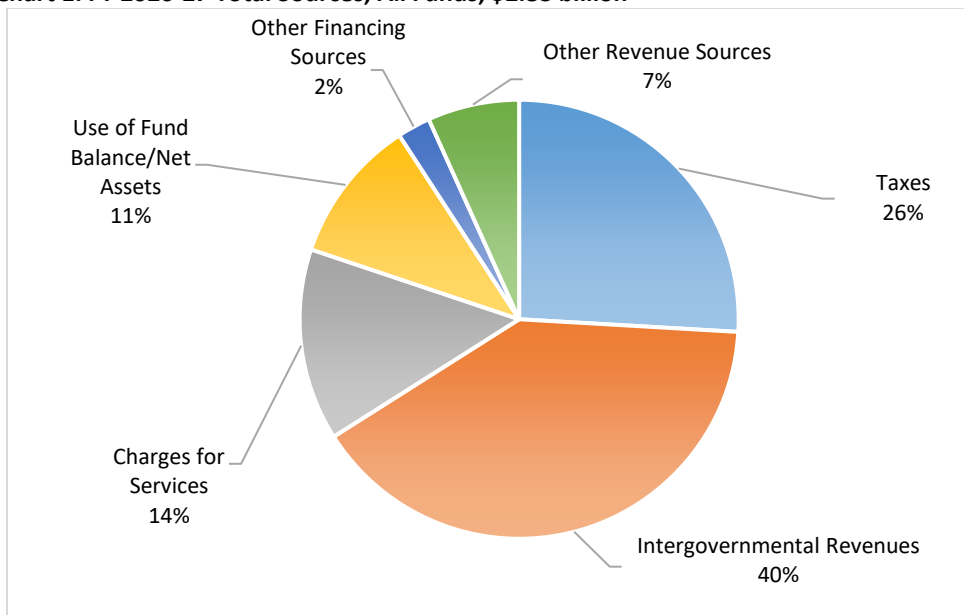
Table 1. Adopted Sources, Uses, and Net Cost/Use of Fund Balances

Description	FY2025-26 Adopted	FY2026-27 Recommended	Change from Adopted to Recommended	Percent Change
Revenues	\$2,409,665,186	\$2,524,703,940	\$115,038,754	4.8%
Net Cost/Use of Fund Balance	\$374,255,241	\$300,996,619	(\$73,258,622)	-19.6%
Total Sources	\$2,783,920,427	\$2,825,700,559	\$41,780,132	1.5%
Total Uses	\$2,783,920,427	\$2,825,700,559	\$41,780,132	1.5%
Total Permanent Positions	4,499.13	4,391.73	(107.40)	-2.4%

A Look at Total Sources

Anticipated financing sources in the countywide Adopted Budget for FY 2026-27 total \$2.83 billion. These sources are held either in the General Fund, which is available for general government purposes, or in other funds restricted to specific uses.

Chart 1. FY 2026-27 Total Sources; All Funds; \$2.83 billion



Funding sources include special revenue funds, special districts, debt service funds, and capital projects funds, as well as internal service and enterprise proprietary funds. The \$2.83 billion in sources includes \$480.1 million in General Fund general purpose revenues and \$2.34 billion in other sources.

Intergovernmental Revenues fund 40% of the County's total budget and include primarily grants and funding allocations from state and federal sources, such as Proposition 172 public safety and 1991/2011 Realignment state funding allocations. Since the County is a political subdivision of the state and administers benefits for federal safety net programs at the local level, it receives the largest share of its funding from state and federal governments to run programs and deliver public services. This category also includes annual mitigation payments from Graton, Lytton, and Dry Creek tribes, as well as revenue from other local jurisdictions, such as reimbursements from the Town of Windsor and City of Sonoma for contracted law enforcement services provided by the Sheriff's Office.

Taxes fund 26% of the County's budget and include General Fund sources like property tax, local sales tax, and Transient Occupancy Tax. Property tax is the single largest General Fund revenue source. This category also includes voter-approved sales tax measures, such as Measure O supporting mental health and homeless services, and the Measure H Fire Services tax passed through to local fire districts.

Charges for Services include external fees to the public for service such as parks memberships, recorder fees, and sanitation service charges; and it also includes internal services charges paid by County departments for centralized support, including information technology, insurance, and audit services.

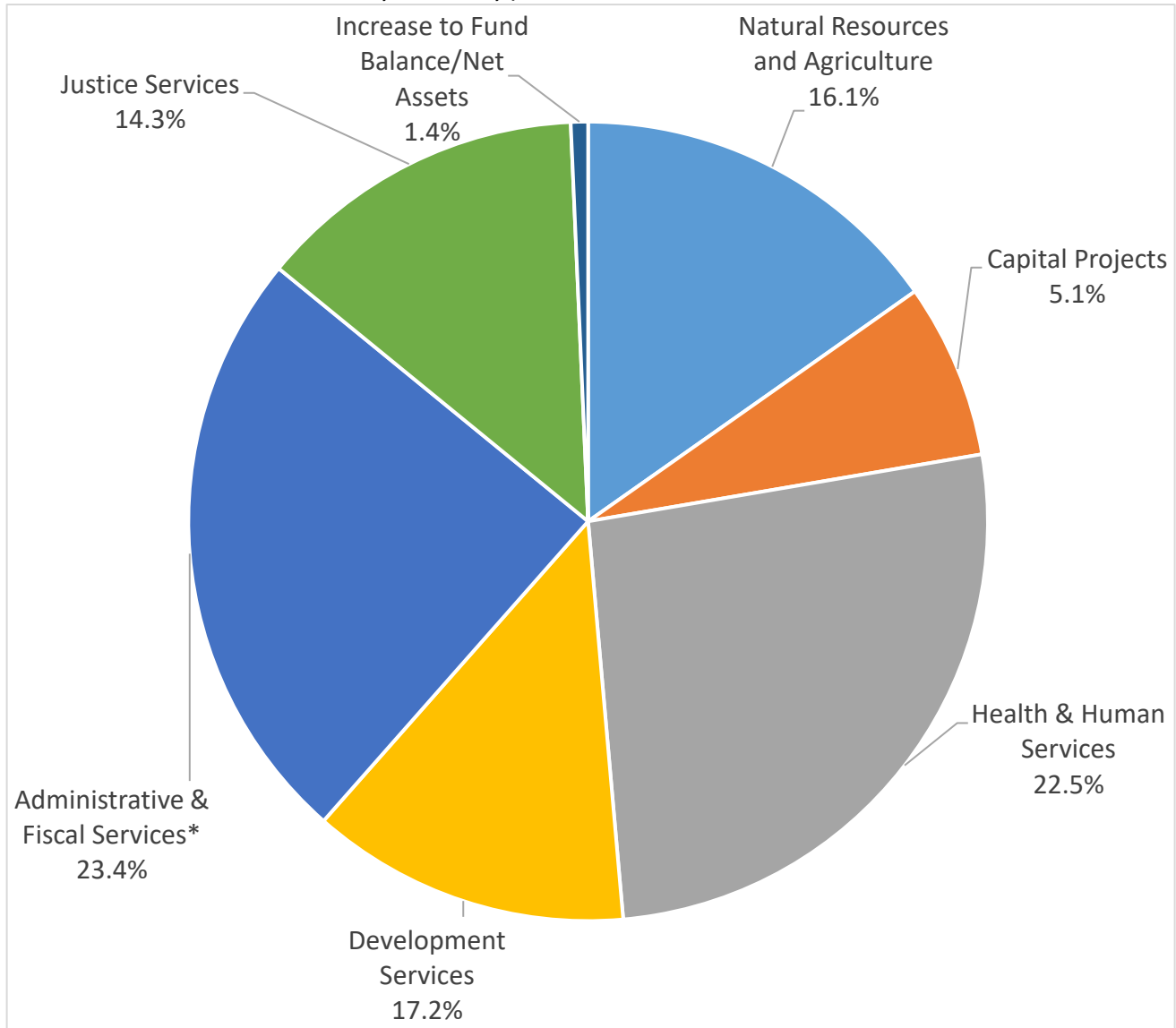
Use of Fund Balance reflects draw down of accumulated funds to cover planned expenditures for multi-year projects authorized by the Board, such as capital projects, as well as anticipated one-time expenditures from certain funding sources that do not have ongoing revenue streams, such as settlement funds.

Other Revenue Sources include interest earnings on pooled cash, business licenses, and franchise fees from utilities and refuse, and **Other Financing Sources** reflect transfers between County departments and budgetary sections.

A Look at Total Uses

Chart 2 below displays the County Executive's total Recommended Budget by type of service the County provides. These services are grouped into categories referred to in the budget as functional groups. Information on each department's budget is presented within the functional tab sections of this document.

Chart 2. Total Recommended Uses; All Funds; \$2.83 billion



**Administrative & Fiscal Services includes Independent Office of Law Enforcement Review and Outreach (IOLERO), Department of Emergency Management, Office of Equity, Registrar of Voters, and Court Support/Grand Jury as well as including expenditures related to centralized services and benefits, such as insurance and retirement funding, that are made on behalf of all County departments and agencies.*

General Fund, General-Purpose Revenues and Uses

General-purpose revenues total \$480.1 million and finance 17% of the total Recommended Budget. Once the County fulfills maintenance of effort (MOE) requirements, local funding match, and finances County services net cost, the Board of Supervisors then determines how to allocate the remaining general-purpose revenue to programs and services. Table 2 below provides details on the sources of General Fund, and general-purpose revenue. It does not include \$24.1 million of Transient Occupancy Tax (TOT) revenue segregated by Board policy in the Community Investment Fund Program Special Revenue fund, and as directed by Measure L approved by voters.

Chart 3. General Fund General-Purpose Revenues; \$480.1 million

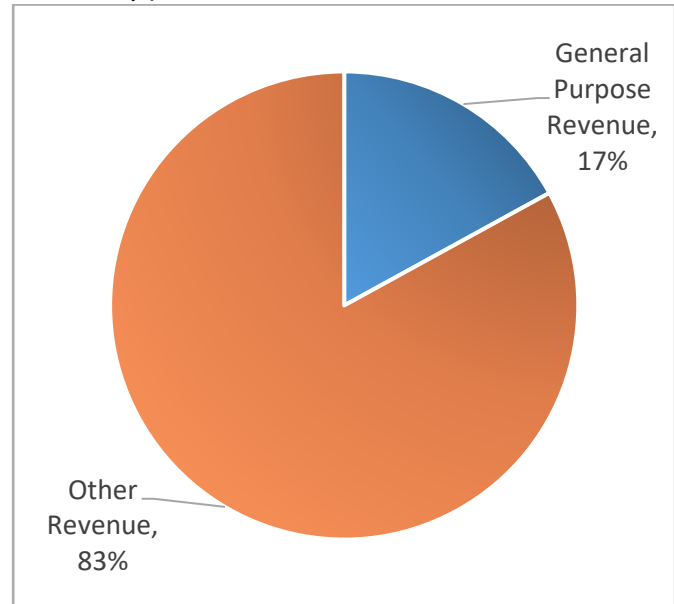


Table 2 below shows the various revenue sources that comprise the \$480.1 million of general-purpose revenues in the FY 2026-27 Recommended Budget:

Table 2. General Fund General-Purpose Revenues

Description of Revenue Source	FY2025-26 Adopted	FY2026-27 Recommended	\$ Change from FY 2025-26	% Change from FY 2025-26	% Share of Budget
Property Tax	\$353,325,564	\$369,564,126	\$16,238,562	4.6%	76.9%
Sales Tax	\$26,497,333	\$26,363,000	(\$134,333)	(0.5%)	5.5%
County Cost Plan Reimbursements	\$19,422,935	\$19,497,329	\$74,394	0.4%	4.1%
Former Redevelopment Agency Residual	\$13,100,000	\$16,443,000	\$3,343,000	25.5%	3.4%
Teeter Plan Property Tax Penalties	\$3,404,148	\$3,404,148	\$0	0.0%	0.7%
Interest Earnings	\$6,395,000	\$7,484,000	\$1,089,000	17.0%	1.6%
Transient Occupancy Tax	\$8,027,338	\$8,027,338	\$0	0.0%	1.7%
Property and Document Transfer Tax	\$5,397,557	\$5,447,000	\$49,443	0.9%	1.1%
Utilities Franchise Fees	\$3,850,000	\$4,318,000	\$468,000	12.2%	0.9%
Property Tax Admin Fees	\$2,935,500	\$2,935,500	\$0	0.0%	0.6%
Reinvestment and Revitalization Fund	\$9,995,124	\$9,995,124	\$0	0.0%	2.1%
Tribal Mitigation Reimbursement	\$2,477,052	\$2,499,303	\$22,251	0.9%	0.5%
Federal Geothermal Royalties	\$1,850,000	\$1,857,000	\$7,000	0.4%	0.4%
State Homeowners Property Tax Relief	\$1,080,000	\$1,080,000	\$0	0.0%	0.2%
Other Taxes & Revenue	\$540,000	\$399,000	(\$141,000)	(26.1%)	0.1%
Other Governmental Agencies	\$420,000	\$471,000	\$51,000	12.1%	0.1%
Transfers in from Other Funds	\$350,537	\$1,000,903	\$650,366	185.5%	0.2%
Total General-Purpose Sources	\$459,068,088	\$480,785,771	\$21,717,683	4.7%	100.0%

Table 3 below shows that \$374.5 million of General-Purpose funding is allocated to departments and agencies to cover costs of programs and services that are not funded by state/federal sources, fees for services, or other department-specific funding streams. The remaining \$106.3 million is allocated to countywide initiatives, directly to programs or services based on Board policy direction, or other local requirements.

Table 3. Uses of General Fund General-Purpose Revenues

Department/Program/Initiative	FY2025-26 Adopted	FY2026-27 Recommended	\$ Change from FY 2025-26	% Change from FY 2025-26	% Share of Budget
Agricultural Commissioner	\$2,893,291	\$2,970,372	\$77,081	2.7%	0.6%
Auditor-Controller-Treasurer-Tax Collector	\$6,876,796	\$7,071,877	\$195,081	2.8%	1.5%
Clerk-Recorder-Assessor	\$13,024,531	\$13,316,119	\$291,588	2.2%	2.8%
Board of Supervisors/County Executive	\$14,984,663	\$14,892,741	(\$91,922)	(0.6%)	3.1%
County Counsel	\$1,032	\$114,469	\$113,437	10,992.0%	0.0%
Court Support/Grand Jury	\$10,578,103	\$10,741,846	\$163,743	1.5%	2.2%
Health Services	\$11,409,729	\$12,789,920	\$1,380,191	12.1%	2.7%
District Attorney's Office	\$22,744,335	\$23,478,251	\$733,916	3.2%	4.9%
Emergency Management	\$4,291,403	\$4,523,581	\$232,178	5.4%	0.9%
Human Resources	\$14,629,013	\$15,294,979	\$665,966	4.6%	3.2%
Human Services	\$31,908,444	\$33,364,797	\$1,456,353	4.6%	6.9%
Independent Office of Law Enforcement Review & Outreach	\$2,485,566	\$2,490,931	\$5,365	0.2%	0.5%
Information Systems	\$1,662,106	\$1,755,095	\$92,989	5.6%	0.4%
Office of Equity	\$2,126,378	\$2,057,569	(\$68,809)	(3.2%)	0.4%
Permit Sonoma	\$7,306,861	\$8,218,478	\$911,617	12.5%	1.7%
Probation	\$40,294,819	\$41,153,090	\$858,271	2.1%	8.6%
Public Defender	\$16,261,437	\$16,803,747	\$542,310	3.3%	3.5%
Public Infrastructure	\$24,755,713	\$25,142,138	\$386,425	1.6%	5.2%
Regional Parks	\$6,241,462	\$6,541,557	\$300,095	4.8%	1.4%
Registrar of Voters	\$4,278,666	\$4,579,328	\$300,662	7.0%	1.0%
Sheriff's Office	\$118,327,339	\$125,677,462	\$7,350,123	6.2%	26.1%
UC Cooperative Extension	\$1,444,148	\$1,483,102	\$38,954	2.7%	0.3%
Sub-Total for Departments (Net Cost)	\$358,525,835	\$374,461,449	\$15,935,614	4.4%	77.9%
Board General Fund Contingency	\$5,000,000	\$5,000,000	\$0	0.0%	1.0%
Funding for Specific Programs	\$13,418,487	\$11,501,782	(\$1,916,705)	(14.3%)	2.4%
Capacity Set-Asides for Future Needs	\$11,716,627	\$11,442,695	(\$273,932)	(2.3%)	2.4%
Sheriff's Helicopter Program	\$2,296,725	\$2,388,542	\$91,817	4.0%	0.5%
Fire Services	\$1,500,000	\$1,500,000	\$0	0.0%	0.3%
Capital Project Plan Contribution	\$5,500,000	\$5,500,000	\$0	0.0%	1.1%
IST Growth Cap Penalty (SB 184)	\$828,000	\$2,277,000	\$1,449,000	175.0%	0.5%
County Modernization Fund	\$20,043,293	\$23,766,149	\$3,722,856	18.6%	4.9%
City of Santa Rosa Annexation	\$1,542,000	\$1,572,000	\$30,000	1.9%	0.3%
Community Development Commission	\$1,652,703	\$1,660,560	\$7,857	0.5%	0.3%

Department/Program/Initiative	FY2025-26 Adopted	FY2026-27 Recommended	\$ Change from FY 2025-26	% Change from FY 2025-26	% Share of Budget
Employee Programs	\$3,809,926	\$3,943,773	\$133,847	3.5%	0.8%
Non-Departmental Countywide Expenses	\$1,973,502	\$1,968,500	(\$5,002)	(0.3%)	0.4%
Litigation Contingency Contribution	\$1,400,000	\$0	(\$1,400,000)	(100.0%)	0.0%
Reinvestment & Revitalization Pass-Through	\$13,100,000	\$16,443,000	\$3,343,000	25.5%	3.4%
Roads Operations Maintenance of Effort	\$5,436,365	\$5,436,365	\$0	0.0%	1.1%
Roads Pavement Preservation Program	\$11,324,625	\$11,923,956	\$599,331	5.3%	2.5%
Sub-Total for Programs/Initiatives	\$100,542,253	\$106,324,322	\$5,782,069	5.8%	22.1%
Total	\$459,068,088	\$480,785,771	\$21,717,683	4.7%	100.0%

Position Summary

Table 4 below illustrates changes in full-time equivalent (FTE) position allocations by department. These counts exclude extra help employees. The FY 2026-27 Recommended Budget position allocations total 4,391.73 FTE, which is a net reduction of 109.3 FTE compared to FY 2025-26 revised position counts as of March 3, 2026. Of the total, 34.50 FTE are time-limited positions expiring on or before June 30, 2026, and 74.80 FTE are permanent positions eliminated by departments and agencies to balance expenditures with available funding sources. Each fiscal year, in accordance with Board policy, the County Executive’s Office works with Human Resources and County departments to identify position allocations that have been vacant longer than 12 months and should be deleted as part of budget adoption. These potential vacancy “sweeps” are not factored into the FTE reductions in Table 4 and would be reflected as additional reductions in the adopted budget.

Table 4. Position Allocation Summary

Department Name	FY 2025-26 Adopted	FY 2025-26 Revised	TL Expire 06/30/26	FTE Reductions	FY 2026-27 Recommended*
Auditor-Controller-Treasurer-Tax Collector	103.00	103.00	0.00	(1.00)	102.00
Ag Preservation and Open Space District	36.50	36.50	0.00	0.00	36.50
Agricultural Commissioner	40.00	39.00	0.00	0.00	39.00
Board of Supervisors/County Executive	77.00	71.00	0.00	(1.00)	70.00
Child Support Services	59.00	59.00	0.00	(1.00)	58.00
Clerk-Recorder-Assessor	96.00	96.00	0.00	0.00	96.00
Community Development	52.50	52.50	(1.50)	0.00	51.00
County Counsel	41.25	41.25	0.00	0.00	41.25
District Attorney	137.00	138.00	(1.00)	0.00	137.00
Emergency Management	14.00	16.00	(1.00)	0.00	15.00
Economic Development Collaborative	16.00	16.00	(1.00)	0.00	15.00
Health Services	750.33	752.23	(27.00)	(15.80)	709.43
Human Resources	69.50	69.50	(1.00)	0.00	68.50
Human Services	1,004.55	1,007.55	(2.00)	(5.00)	1,000.55
In-Home Supportive Services Public Authority	1.00	1.00	0.00	0.00	1.00

Department Name	FY 2025-26 Adopted	FY 2025-26 Revised	TL Expire 06/30/26	FTE Reductions	FY 2026-27 Recommended*
Independent Office of Law Enforcement Review & Outreach	7.50	7.50	0.00	0.00	7.50
Information Systems	119.50	117.50	0.00	0.00	117.50
Office of Equity	11.00	11.00	0.00	0.00	11.00
Permit Sonoma	170.00	170.00	0.00	(42.00)	128.00
Probation	272.00	273.00	0.00	(4.00)	269.00
Public Defender	63.00	64.00	0.00	0.00	64.00
Public Infrastructure	277.00	278.00	0.00	0.00	278.00
Regional Parks	144.00	138.00	0.00	(1.00)	137.00
Registrar of Voters	22.00	22.00	0.00	0.00	22.00
Sheriff's Office	647.50	649.50	0.00	(4.00)	645.50
UC Cooperative Extension	6.00	6.00	0.00	0.00	6.00
Sonoma Water	262.00	266.00	0.00	0.00	266.00
TOTALS (FTE)	4,499.13	4,501.03	(34.50)	(74.80)	4,391.73

**The FY 2026-27 Recommended column reflects departments' allocation totals effective as of March 3, 2026, which includes the deletion of vacant allocations effective July 1, 2026, and the deletion of filled allocations as of September 28, 2026. Position changes made between March 4, 2026, and May 12, 2026, will be incorporated as supplemental adjustments.*

Budget Process – Next Steps

The County's public budget hearings for FY 2026-27 are scheduled to begin on Tuesday, June 9, 2026, and may be continued from day-to-day as needed for a maximum of 14 calendar days, per state law. The Board of Supervisors will adopt the budget, containing such revisions as the Board determines, at the conclusion of hearings.

In addition to this Recommended Budget, the Board of Supervisors will be presented with two additional packages for consideration during the hearings. The first is the Supplemental Budget Adjustment Package, which represents primarily administrative budgetary changes that are consistent with the Recommended Budget and/or prior Board direction and reflects information that was not available when the Recommended Budget was finalized. The second is a compilation of Add-Back Requests, Program Change Requests, Board Budget Requests, and funding recommendations presented by the County Executive's Office. These additional funding requests are prioritized by the County Executive's Office to best align with the Board's strategic priorities. The Board of Supervisors will deliberate and consider funding these additional budget requests with available ongoing or one-time fiscal resources. At the conclusion of the public hearings, the Board of Supervisors will be asked to approve the Resolution adopting the budget, as modified per the Board's direction during hearings, and all approved elements will be incorporated into the Adopted Budget for Fiscal Year 2056-27 effective July 1.



FINANCIAL POLICIES



FINANCIAL POLICIES FOR FY 2026-27 BUDGET DEVELOPMENT

Annually, the Board of Supervisors/Board of Directors provide policy direction to guide the County Executive in the development of the Recommended Budget. The policy document is organized into basic fiscal principles and general government accounting standards.

BASIC FISCAL PRINCIPLES

Balanced Budget and Fiscal Discipline

- The budget must balance resources with expenditure appropriations. The County must live within its own means and avoid disturbing other local jurisdictions' revenue sources to resolve its deficiencies. Furthermore, any deviation from a balanced budget is not permitted by the California State Government Code, which states: "In the recommended, adopted, and final budgets the funding sources shall equal the financing uses." (Government Code §29009).
- Per the State's County Budget Act, the Board of Supervisors must adopt a "statutorily" balanced budget; however, to ensure ongoing sustainability, the County of Sonoma should strive to adopt a "structurally" balanced budget. A budget is statutorily balanced when total estimated financing sources (beginning fund balance plus revenues) equal the total appropriation (expenditures plus ending fund balance). At no time shall spending in a given year exceed total current revenues plus any fund balance carryover from the prior year. A statutorily balanced budget utilizes beginning fund balance as a financing source. In contrast, a structurally balanced budget matches total ongoing expenditures to the annual estimated revenues. In a structurally balanced budget, beginning fund balance may not be used as a financing source for ongoing expenditures. As noted in the Long Range Planning section below, the County's goals are to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated annual revenues. Ongoing expenditures shall be provided based on sound anticipated ongoing revenue and not include "one-time" items such as capital outlay, projects, or temporary program funding. Sound anticipated ongoing revenue is recurring revenue, such as, taxes and fees. As part of the FY 2017-18 Budget Adoption, the Board established a new fiscal objective of reducing reliance on fund balance for operating purposes. Therefore, the FY 2026-27 recommended budget aligns annual operating expenditures with annual operating revenues.
- All County departments/agencies must, when directed by the County Executive, submit recommended options for reducing their net county costs and/or other discretionary county revenue sources as part of their annual budget submittal. These reduction options will be the primary source for balancing the County Executive's recommended budget as submitted to the Board of Supervisors during difficult financial times.

Reduction options will be accompanied by each department's analysis of the impact on services. Depending upon state budgetary impacts on Sonoma County, additional reductions may be requested from the County departments.

- Mid-year and third quarter reports of actual revenues and expenditures, with projections for the remainder of the year compared to revised budget, will be submitted by departments to the County Executive, and on to the Board of Supervisors with recommendations, if necessary, for current year budget adjustments.
- All positions held vacant for 12 months or more will be reviewed by the County Executive and deleted as part of the annual recommended budget unless maintaining allocation is justified.

Long Range Planning

- Recognizing cyclical economic downturns will occur in the future, and to maintain fiscal sustainability, program budgets will not be automatically restored as a result of fiscal recovery and/or discretionary revenue growth. Instead, a review of the current public needs compared to efficiencies implemented must be completed before program and/or service restoration or expansion is considered. Departments may make restoration requests through the "add-back" process, and service/program expansion requests are made through the "program change request" process.
- Annual budgets will not be increased or changed to the point that ongoing operating costs become overly reliant on one-time or cyclical, unreliable revenues.
- Annual budgets will be compiled with long-term sustainability in mind to operate within available ongoing revenues, except as part of a Board of Supervisors approved plan in response to unilateral state budgeting actions that may include reducing costs over a specified number of years.
- Proposed new services, public facilities, significant infrastructure and system changes, and major strategy changes should/will be analyzed for their long term impacts on operations, funding, liability and maintenance before seeking Board of Supervisors approval. New programs or services will generally not be recommended unless they further Strategic Plan goals, objectives, or strategies; are provided with a reliable funding stream sufficient to finance their costs; and the Board of Supervisors can be assured the County can control both the quality and level of services provided.
- The County Executive, in conjunction with the County Auditor-Controller, will submit a five year, multi-year financial projection and solicit budget policy direction prior to compiling the recommended budget.
- One-time funding sources (i.e. fund balance, cyclical increases to revenues, grants) will be used to fund one-time expenditures (i.e. fixed assets, infrastructure, grant programs, Economic Uncertainty Reserves, and special one-time needs programs). An exception to this policy will be that, if it is necessary to reduce ongoing costs in accordance with a Board of Supervisors approved multi-year plan to reach a new reduced ongoing financing base, one-time sources may be used to more gradually right size the organization's budget to the new, reduced funding available. This plan will be called out separately in the budget message.
- The County and other Government Agencies governed by the Board of Supervisors support the funding of the employee retirement system each year at a ratio of between

95%-105% actuarial assets to liabilities. The County Executive shall work with the Retirement System Administrator to develop a forecast of financing required for the County (and other Government Agencies governed by the Board of Supervisors) and will include options to achieve the desired funding levels along with each recommended budget.

- In order to further the Board’s pension reform goals, the County will implement an ongoing, structured approach for pre-paying unfunded pension liabilities on an annual basis. Effective Fiscal Year 2019-20 a baseline annual pre-payment contribution equivalent to 0.5% of pensionable payroll will be made (above and beyond the required employer contribution rate). In order to maximize employer cost avoidance as a result of pension discount costs, the pre-payment will be applied to the longest outstanding layers of the County’s share of Unfunded Actuarial Accrued Liability, as determined by annual actuarial valuations of the Sonoma County Employees’ Retirement Association. In addition, the Board will consider use of available one-time funding to make additional pre-payments as funding is available.
- In order to avoid significant increases in deferred maintenance costs for County facilities, the Board of Supervisors will appropriate, forty percent (40%) of all new property tax growth, which is above the percentage growth assumed in the Adopted budget — to the Capital Projects Budget to be used towards addressing deferred maintenance of County facilities.
- In order to keep pace with County Road Network construction cost increases, the General Fund contribution to the Pavement Preservation Program shall be increased by up to 5% annually after considering economic uncertainties and based on financial factors such as the annual projected property tax growth rate and the average annual Consumer Price Index.

Expenditure Management and Control

- Sonoma County, in conjunction with employee groups, will consider temporary salary and benefit cost saving programs (e.g. Mandatory Time Off, Voluntary Time Off) in lieu of service reductions or layoffs when the fiscal problem is of a temporary nature where one can reasonably predict when the fiscal problem will end.
- Federal and state program reductions will not be backfilled with County discretionary revenues except by Board of Supervisors direction. The Board of Supervisors typically does not backfill these programs due to their sheer size and magnitude on the County’s financial position.
- Board policy direction is required prior to changing one-time expenses into ongoing expenses. In addition, departments will not engage in internal cost shifting to the County General Fund.

Treasury Management

- Other than amounts held with trustees under bond indenture or other restrictive agreements, the County’s cash and investments shall be invested by the County Treasurer. The Treasury Oversight Committee has regulatory oversight for all monies deposited in the Treasury Pool. Such amounts are invested in accordance with

investment policy guidelines established by the County Treasurer and reviewed by the Board of Supervisors. The objectives of the policy are, in order of priority, safety of principal, liquidity, and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

- Debt is incurred for the purpose of spreading capital project costs to the years in which the improvement will benefit. Debt is also incurred to reduce future costs such as refinancing (pension obligation bonds, general obligation bonds, certificates of participation) at lower interest rates.
- Sonoma County will not exceed its legal maximum debt amount. This amount is calculated annually based on 2% of the County's total assessed valuation. Sonoma County currently has no debt applicable to the legal maximum debt, leaving a 100% debt margin.
- Debt issuance and management is also subject to a separate set of policies established by the Board of Supervisors and available from the Auditor-Controller-Treasurer-Tax Collector's office.

Revenue Management

- Sonoma County will continue to advocate for more discretion over its revenue sources and to diversify and maximize discretionary revenue sources in order to resist state erosion to local revenues and improve the County's ability to manage individual revenue fluctuations.
- Programs financed by charges for services, fees, grants, and special revenue fund sources shall pay their full and fair share of all direct and indirect costs to the extent feasible and legally permitted which will include cost recovery towards future assets and/or system replacement.
- Departments requesting new or increased revenues from fees, permits and user charges shall submit these requests to the Board of Supervisors for consideration during the Board's annual fee hearing process or at a separate hearing. Requested fee increases shall include annual service improvement plans to identify efficiency and productivity measures taken or planned to minimize the level of rate increases, while improving customer service. If permissible by law, fees and charges should cover all costs of the services provided, unless otherwise directed by the Board of Supervisors, to provide for public benefit.
- Staff will use conservative but defensible estimates for major revenue sources and not unduly anticipate changes in revenue trends.
- Proposition 172 Public Safety Distribution – Annually, the baseline growth shall be determined as the Consumer Price Index for All Urban Consumers-San Francisco-Oakland-San Jose for the 12-month period ending the previous December 31. This will be applied to the prior year budget for each department that received funds in the previous fiscal year, to establish the new adjusted base. Growth will be any funds projected or received that exceed the adjusted base. Growth shall be split 50% fire services and 50% law enforcement, until the point in time that fire services is receiving 8% of the funding. At that point in time, the Board may consider, via Board action,

allocating growth in a similar manner until Probation reaches a desired share. Otherwise and thereafter, growth will be provided on a proportional basis and become the annual adjusted base. If there is a decline in funding (negative growth), this will be allocated proportionally using the current year adjusted base allocation ratios.

- Shared service contracts with other political jurisdictions should include full cost recovery for any portion of services provided by the County, including recovery of full future retirement costs of County employees who act as employees for the other jurisdiction, unless otherwise directed by the Board of Supervisors. Any contract being brought to the Board that does not achieve full cost recovery should be accompanied by specific information about what level of subsidy is being provided and a justification for doing so.
- Community Investment Fund policies – Community Investment Fund Policies are approved by the Board of Supervisors and are available online at this website: <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/community-investment-fund-program/community-investment-program-policy>.

Minimum Fund Balance Policies

- Sonoma County will create and maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Funds will be assigned and balances will be maintained to finance anticipated future one-time expenditure needs and to allow time for the County to respond to major actions of the State of California, the Federal government, economic downturns or emergencies that materially affect the County's financial position. The County Executive, Auditor-Controller-Treasurer-Tax Collector and department staff will review fund balances annually as part of the budget development process. This review will include evaluating projected growth of each Governmental fund. In cases where uses exceed growth, staff will determine when fund balances are projected to be exhausted and plan accordingly.
- **General Fund Reserve** – The Board will maintain a minimum level of unassigned General Fund Reserve balance equal to 1/12 (8.3%) or 1 month of annual General Fund revenues. Consistent with best practice recommendations from the Government Finance Officers Association of the United States and Canada, the County will strive to maintain a total unassigned General Fund Reserve balance equal to 1/6 or 2 months of annual General Fund operating revenues.
- **Replenishing General Fund Reserve**- Anytime the Board authorizes drawdown of Reserves, staff will present a re-payment schedule which shall include the amount of state/federal reimbursements expected to be received.
- **FEMA Audit Reserve** – The Reserve is established to ensure that the County has adequate resources set aside to pay for any claims that are deemed ineligible by the Office of Inspector General. Based on a preliminary risk assessment, staff recommends a reserve equal to 20% of total FEMA reimbursements. The FEMA Audit Reserve will be categorized as assigned fund balance for the funding source of each project. Annually the County Executive and Auditor-Controller-Treasurer-Tax Collector will review FEMA reimbursements received and calculate the necessary reserve, including increases due

to new funding received or decreases if funding is no longer at risk of being deemed ineligible. At budget hearings, staff will present the reserve adjustments to the Board of Supervisors and receive direction on the use of funds available due to a net decrease in the calculated reserve, if any.

- **Fund balance**, created as a result of actual revenue and expenditure deviations from the budget, will be used to achieve and maintain the County's fiscal goals.
- **Tax Loss Reserve Fund (TLRF)/"Teeter" Fund** - The County's annual budget will program \$3,404,148 from this source as a general purpose revenue. In addition, this fund shall maintain as a restricted reserve an amount equal to 1.5% of the levy. The County Executive in conjunction with the Auditor-Controller-Treasurer-Tax Collector may recommend the use of funds in excess of the established reserve to the Board of Supervisors for purposes approved by the Board during annual Budget Hearings.
- **Tobacco Securitization** proceeds shall be maintained in two separate funds. The first shall contain the portion of the proceeds to be used only for capital improvements and shall be used for those improvements that exceed the normal level of repair and replacement needed to maintain County facilities with priority funding for improvements to the Veteran's Memorial Buildings and the completion of the Americans with Disabilities Act Transition projects. On the latter, funding will be available only AFTER all other funding sources have been exhausted. The second shall contain the portion of the proceeds that, once de-allocated, can be used for general government purposes. Given the one-time nature of these funds, the latter shall only be used for one-time investments as opposed to financing any on-going operating costs.
- **Refuse Franchise Fees** shall be accounted for in the same manner as other franchise fees in the County General Fund revenues. They shall be recorded in a separate account in order to ensure that any fund balance does not roll into County General Fund carryover balance at year-end so that the County can designate use of the funds for solid waste obligations, roads infrastructure preservation, and other Board of Supervisors priorities. If used for road infrastructure preservation, these funds are not intended to supplant on-going County General Fund contributions nor are they intended to increase any external maintenance of effort requirements imposed by outside funding sources, but may be used to satisfy previously established maintenance of effort levels.
- **Tribal Development Impact Mitigation** funds shall be accounted for separately, so that when budgeting, only those monies received in the current year shall be relied upon for financing costs in the coming budget. The Board of Supervisors shall make a determination, as new tribal developments occur, on the best uses of these funds to mitigate impacts and maintain the high quality of life in surrounding or affected communities.
- **Health Services-Medical System Expansion** funds minimum reserve level is established at \$1 million. The Board of Supervisors recognized and confirmed the remainder of the fund balance will be spent in accordance with the Partnership Health Plan of California Memorandum of Understanding spending plan agreement. Health Services staff will coordinate with the County Executive's Office and the Partnership Health Plan to review and update the spending plan as a part of the annual budget.
- **County Health Plan-Economic Uncertainty Reserve** is established based on actuarial valuation to cover unforeseen changes in expenditures and/or revenues, Human

Resources staff will provide fund balance use recommendations as part of the annual recommended budget while maintaining a minimum level of economic uncertainty reserve consistent with Actuary's valuation and as recommended by the County Executive.

- **Water Agency - Flood Zone 2A (Petaluma)** will maintain a minimum of 6 months of operating expenditures. Funds in excess of the minimum required may accumulate to address future capital needs as approved by the Board of Directors in the annual Capital Project Plan.
- **Water Agency - Water Transmission System** is to maintain a minimum of 3-4 months of operating expenditures. Funds in excess of the minimum required may accumulate to address future capital needs as approved by the Board of Directors in the annual Capital Project Plan.
- **Reinvest and Revitalization** funds accumulated from dissolved redevelopment project areas residual funds and asset liquidation distribution proceeds are segregated into a separate committed fund. Accumulated use of resources will be presented as part of the annual recommended budget. Funding should be considered first to continue or complete the public benefit originally intended by the former redevelopment project, second to benefit the community where the former project area was located, and third for economic development investments or other County needs as directed by the Board of Supervisors.
- **Roads** – One of the program's main sources of funding for maintenance services comes from gas tax. As a result of the frequent state formula allocation changes over the last five years, and to protect the County's General Fund resources, an operating reserve by way of year-end unrestricted fund balance equivalent to a minimum of 3 to 4 months of baseline operating expenses will be maintained within the Roads special revenue fund. The amount for FY 2014-15 was established at \$5,000,000 which will be reviewed periodically against annual baseline operating budget.

GOVERNMENT ACCOUNTING STANDARDS

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governmental entities. Noted below are several accounting policies considered in budget development.

Fund Balance Classifications

Government Accounting Standards Board (GASB) pronouncements aim to improve the usefulness and understandability of governmental fund balance information. Presentation requirements provide clearly defined categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. This requirement only impacts governmental fund types (General, Special Revenue, Capital Projects and Debt Service). The following defines fund balance classifications and provides examples of fund balance amounts that would generally be reported within these classifications.

- **Non-Spendable Fund Balance** – Amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact. Examples include inventory, prepaid amounts, deposits, and any other amounts not expected to be converted to cash.
- **Restricted Fund Balance** – Amounts with constraints placed on use that are either (a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Several of County Special Revenue and Debt Service Funds have restricted fund balances.
- **Committed Fund Balance** – Amounts that can only be used for specific purposes pursuant to constraints imposed by ordinance or resolution of the County’s highest decision-making authority (Board of Supervisors) and that remain binding unless removed by an equally binding action.
- **Assigned Fund Balance** – Amounts that are constrained by the County’s intent to be used for specific purposes. The intent can be established by the County’s highest level of decision-making authority (Board of Supervisors) or by a body or an official to which the Board has delegated the authority (i.e. County Executive). The Board has delegated the authority to assign fund balance to the County Executive. This is the classification for the Capital Project Fund and a portion of the General Fund.
- **Unassigned Fund Balance** – The residual classification for the General Fund that includes amounts not contained in the other classifications. In other funds the unassigned classification is used only if the expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes (i.e. negative fund balance). The General Fund is the only governmental fund that should report a positive unassigned fund balance.

Asset Inventory/Protection

Sonoma County will regularly assess the condition of its assets that support delivery of County services (i.e. public facilities, infrastructure, technology, vehicle fleet, etc.) and plan for their maintenance and eventual replacement.

Normal maintenance and repairs are charged to operations when incurred. Betterments and major improvements that significantly increase values, change capacities, or extend useful lives are capitalized.

Capital assets include land, land improvements, buildings and improvements, machinery and equipment, infrastructure (e.g. roads, bridges, sidewalks), and intangible assets (e.g. land easements and computer software). Assets purchased or constructed are reported at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets are valued at estimated acquisition value on the date of donation.

- Assets will be capitalized as summarized in the table below:

Capital Asset Type	Capitalization Threshold	Depreciation/Amortization Period
Land and Permanent Easements	All Costs	Non-Depreciable

Land improvements	\$100,000	15-50 Years
Buildings and Improvements	\$100,000	15-50 Years
Infrastructure	\$100,000	25-50 Years
Amortizable Intangibles	\$100,000	3-10 Years
Machinery and Equipment	\$5,000-\$25,000	5-15 Years
Other capital assets	\$5,000	Varies

- Capital assets used in operations will be depreciated or amortized using the straight-line method over the lesser of the capital lease period or their estimated useful lives.
- The Board of Supervisors requires all departments to certify a detailed listing of all fixed asset inventory within their possession no later than May 31 every year.
- Capital replacement funds will be used to accumulate financial resources for future replacement of assets that will be retired from service. In addition, when feasible, replacement funding contributions will be included in applicable service charges from all system users. Specifically, the policy covers the following major system categories
 - Building & Fixed Facilities - As part of the annual Capital Project Plan and no less than every 5 years, and guided by Comprehensive County Facilities Plan, the General Services Director will regularly assess and adjust funding requests for each facility. The funding contributions would be placed in separate funds for each set of facilities and managed by the assigned department or agency director in conjunction with the County Executive. Contributions for these funds will be included in service charge rates (including outside partner agencies) and grant costs where feasible and would be prioritized for available discretionary funding in the annual budget process. Consideration will always be given to annual operational maintenance funding (as opposed to contributions for future major repairs) necessary to preserve health and safety and overall asset life. Project funding recommendations will follow the priority criteria in the current Administrative Policy 5-2 which is available for review at <https://sonomacounty.gov/administrative-support-and-fiscal-services/human-resources/employee-resources/administrative-policy-manual>
 - Information Technology Assets
 - a. The policy directs the Director of Information Systems in conjunction with the County Executive’s office to develop a plan to replace system components with the infrastructure contribution funding stream and potential one-time contributions within the remaining useful life of each component. The policy also directs a full infrastructure valuation of the computer and telephone communication systems every 5 years.
 - b. The Public Safety radio infrastructure replacement review and funding request is the responsibility of the Sheriff’s Office in conjunction with General Services, Information Systems, and the County Executive.

Fund Types Used by the County

Governmental Fund Types

- **General Fund:** Accounts for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds.
- **Special Revenue Funds:** A Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Sonoma County Special Revenue Funds include: Human Services, Health and Sanitation, Open Space Special Tax Account, and Roads, among other funds.
- **Debt Service Funds:** Debt Service Funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
- **Capital Projects Funds:** Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those in Proprietary Fund Types).

Proprietary Fund Types

- **Enterprise Funds:** Enterprise Funds account for operations: (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the Board is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed primarily through user charges; or (b) where the Board has decided that periodic determination of revenues earned, expenses incurred, and net income or loss is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds

- **Internal Service Funds:** Internal Service Funds (ISF) account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or other governmental units on a cost reimbursement basis. A common use of these fund types is to account for the County's self-insurance programs. The funding and budgeting methodologies the County uses for some of the self-insurance programs is described in the "Other Policies and Methodologies" section below.

The Accounting Basis Used in the Budget

The budget is developed on a modified accrual basis for governmental fund types (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds), adjusted for encumbrance accounting. Appropriations for encumbrances are included and appropriations for expenditures against prior year encumbrances are excluded with the exception of Capital Project Funds.

Under the modified accrual basis, obligations are generally budgeted as expenses when incurred, while revenues are recognized when they become both measurable and available to finance current year obligations.

Proprietary fund types (e.g., Transit and Refuse) are budgeted on a full accrual basis. Obligations are recognized when incurred, and revenues are recognized when earned by the County.

OTHER POLICIES AND METHODOLOGIES

Other policies and methodologies that may be helpful for understanding the County's budget:

Budgetary Amendments

After the budget is adopted it becomes necessary to amend the budget from time to time. Department heads have the authority to amend budgets for changes within a category (e.g., Services & Supplies). County Executive approval is required for adjustments between categories (e.g., Services & Supplies to Fixed Assets) or between program budgets within the department.

Budgetary amendments that change total revenues or appropriations for a department require Board of Supervisors approval. These include: (1) the appropriation of revenues not included in the adopted budget; (2) reductions to estimated revenues and related appropriations when it is determined that the revenues will not be received; (3) appropriation increases supported by use of available fund balance or Appropriations for Contingencies; and (4) the transfer of monies or appropriations from one fund or department to another.

Use of General Fund Contingencies

The County will commit a portion of the General Fund general purpose revenues as a Contingency Reserve to provide the Board of Supervisors: (1) for unforeseen events causing increased County costs during the fiscal year; (2) funding to invest one-time funds into potential opportunities that support the Board's Strategic Priorities; and (3) fee waivers. The Contingency Reserve should not be used to support recurring operating expenditures outside of the current fiscal year. Unless there is a justified unavoidable timing need, any decision to use Contingencies should only occur at the Board's annual budget hearing, and during mid-year budget updates.

Funding Methodology for Self-Insurance Program

The following describes the funding and budgeting methodologies the County uses for some of the self-insurance programs.

The funding methodology for the workers' compensation and the liability insurance programs is designed to establish charges to departments to finance the current year costs at the 70% confidence level as estimated annually by an actuary. The Health ISF (county medical insurance plan) is funded based on actuarially determined trends in claims payments with the intent of maintaining a year-end fund balance equivalent to anticipated costs necessary to close out each year's activity and to cover expenses in excess of projected levels due to unexpected increases in the number or size of claims. For workers' compensation and liability insurance programs,

cash reserves above and below the 70% confidence levels for outstanding liabilities for individual insurance funds are amortized on a rolling three-year basis, by decreasing or increasing rates by one-third of the difference, in accordance with Board policy. The rolling three-year amortization policy was implemented to: 1) alleviate large fluctuations in rates caused by changes in actuarial estimates or funding status; 2) facilitate long-term rate planning; and 3) provide consistent financial policy for the internal service funds.

For budgeting purposes, claims expense for the workers' compensation and liability funds are based on the actuary's estimated loss for the budget year at the 70% confidence level. In situations where this is not expected to provide sufficient appropriations to cover actual cash payments, additional funds are budgeted under Excess Claims Expense. Claims expense for the Health ISF is based on the actuary's estimated loss for the budget year.

At the time the budget is prepared, the total year-end outstanding liability for the budget year is not known. When this information becomes available from the actuary during the budget year, the change in the total outstanding liability is recorded to the budgeted account Accrued Benefits Adjustment in order to conform to accounting principles. This budgetary figure is used merely to designate cash reserves to cover the outstanding liability and does not represent a cash revenue or expenditure. The Accrued Benefit Adjustment for liability and workers' compensation is budgeted at 10% of the total liability. The accrued benefit adjustment for the County Health Plan is budgeted using the most recent 1-year trend and 10% of the total liability. The total liability is based on the prior year estimate of total liability projected forward using the most recent claims expense trend.

Within the ISF insurance funds, the budgetary information presented is not readily comparable on a year-to-year basis because expenditures and use of cash reserves are related to past years' claims experience, as well as the fiscal year for which the budget is presented. Claims payments fluctuate depending on year of settlement, rather than occurrence of the claim, so payments may be made in excess of a current year's expected claims costs. In addition, actuarial estimates of total liability may vary substantially from year to year, depending on claims history, population changes, legislation, and other factors.

ADMINISTRATIVE SUPPORT & FISCAL SERVICES

Board of Supervisors / County Executive

County Counsel

Human Resources

Information Systems

Non-Departmental

Auditor-Controller-Treasurer-Tax Collector

County Clerk-Recorder-Assessor

Registrar of Voters

Independent Office of Law Enforcement
Review & Outreach

Office of Equity

Emergency Management

Fire Services Funds

Court Support / Grand Jury



BOARD OF SUPERVISORS COUNTY EXECUTIVE’S OFFICE

David Guhin
County Executive

The County Executive's Office promotes a sustainable and equitable future for our community by making collaborative, transparent, and informed policy recommendations to the Board of Supervisors.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$24,006,227
Departmental Operating Expenditures		\$23,519,227
Internal Transfers		\$487,000
<u>Funding Sources</u>		\$24,006,227
Total Revenues/Use of Fund Balance		\$9,113,486
Total General Fund Contribution		\$14,892,741
% Funded by General Fund		62.0%
Total Staff		70.00

DEPARTMENT OVERVIEW

The County Executive's Office (CEO) carries out the policy direction of the Board of Supervisors and serves the public by collaboratively leading and supporting the County organization. In partnership with the Board of Supervisors, the County Executive actively implements measures consistent with the County’s Strategic Plan pillars of Healthy and Safe Communities, Organizational Excellence, Racial Equity and Social Justice, Climate Action Resiliency, and Resilient Infrastructure.

For more information, call (707) 565-2431, or visit the Board of Supervisors webpage at <https://sonomacounty.gov/administrative-support-and-fiscal-services/board-of-supervisors>, or the County Executive’s Office webpage at: <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office>.

Service Area Descriptions

The Board of Supervisors is the elected legislative and executive body of Sonoma County and the governing body for such special districts as the Sonoma County Water Agency, Community Development Commission, Sonoma County Agricultural Preservation and Open Space District, and Sonoma County Public Finance Authority. Major activities include: Supervisorial District services including intake of residents’ concerns, data research, and the Community Investment Grant Program (formerly Advertising) grants facilitation.

District Services includes five supervisorial districts that make up the elected legislative body of Sonoma County and serves as the governing body for special districts such as the Sonoma County Water Agency, Community Development Commission, Sonoma County Agricultural Preservation and Open Space District, and Sonoma County Public Finance Authority. Supervisorial District services include intake of residents’ concerns and receipt and review of Community Investment Grant Program applications: <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/community-investment-fund-program>.

Executive Leadership & Administration executes Board direction and serves as the Department's administrative hub for all service areas. The County Executive is a Board-appointed position that is responsible for managing, directing, and coordinating operations of all departments over which the Board exercises control.

Clerk of the Board provides mandated services and supports the Board of Supervisors, the Board of Directors, and the Assessment Appeals Board. Clerk of the Board staff provide meeting coordination, prepare and publish agendas and minutes, and record and maintain legislative actions. The Clerk of the Board staff receive and process property assessment changes, operate and maintain record of the Board's list of Boards and Commissions, perform the duties of Form 700 filing officer for the County, and provide general assistance to the public.

Operations & Budget is responsible for producing and monitoring the County budget, developing long-term fiscal plans, analyzing department/agency proposals/requests, and providing resource recommendations to the Board of Supervisors. Operations & Budget staff oversee the Non-Departmental, Court Support Operations, and Capital Project budgets, which are included as separate sections of the budget document. Operations and Budget also serves as a liaison between Departments and the Board, reviewing Board items and assisting with department initiatives.

Central Communications brings a cohesive outreach strategy and voice to enhance and improve the flow of information to the community. Central Communications provides a platform for communication for the public to receive information through multiple methods and informs the community of opportunities to provide input into decisions made by their local government.

Strategic Initiatives is comprised of Policy, Legislative and Intergovernmental/Tribal Affairs, Climate Resiliency and Grants. Staff evaluates and researches policies and projects that are of priority interest to the Board, provides support for Board Ad-Hoc Committees and facilitates cross-departmental coordination for a variety of projects.

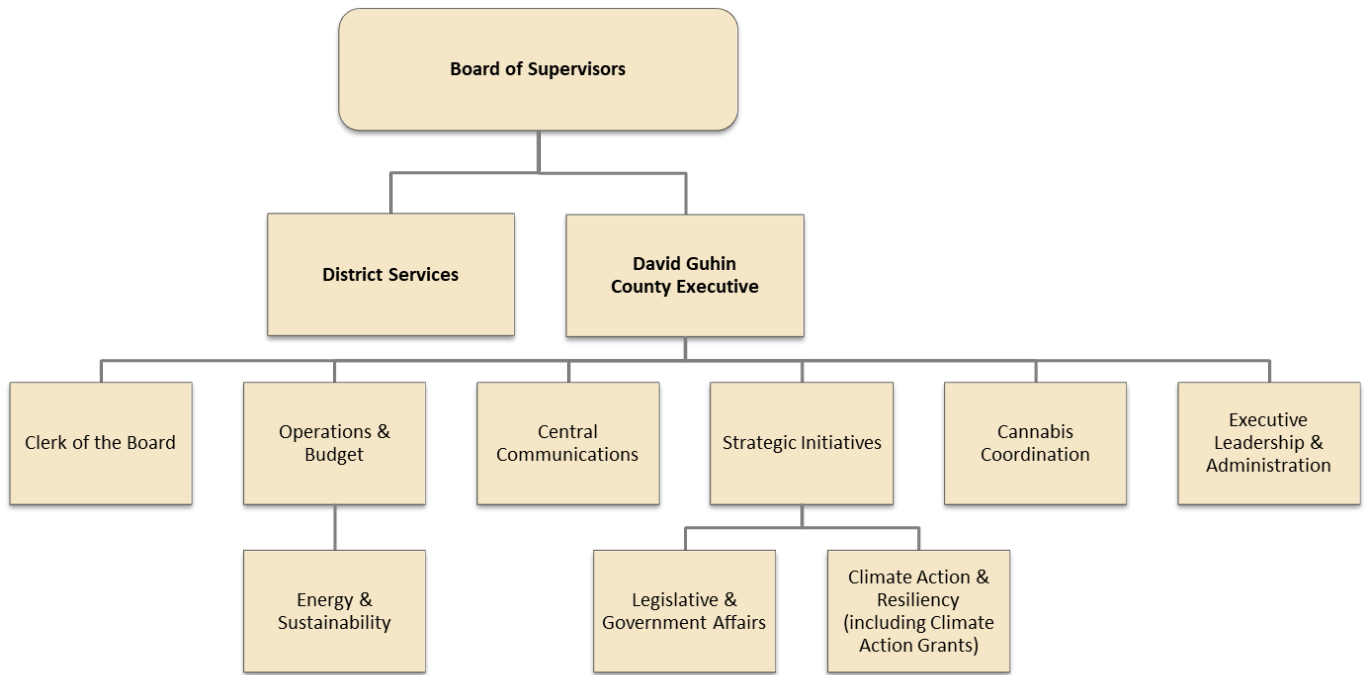
Strategic Initiatives **Climate Action and Resiliency** staff also coordinate implementation of the Board's Climate Action Plan and County-wide climate initiatives, including clean water effluent support. Strategic Initiatives Grants staff operate in alignment with the County's Strategic Plan and Legislative Program to advocate for state and federal program funding and Climate Action Grants staff is primarily focused managing climate-related state and federal grant programs in support of the County's Climate Plan.

Strategic Initiatives **Legislative & Government Affairs** staff develop and manage the County's Legislative Program and platform to advocate for funding and changes in legislation and to respond to state and federal actions that could impact County programs and residents. Staff also serve as County liaisons to local, state, and federal offices, and other governmental agencies.

Energy & Sustainability partners with local governments, schools, businesses, agricultural operations, and residents to reduce energy use, cut costs, and successfully implement projects. Staff offers technical expertise, benchmarking assistance, and connections to rebates and incentive programs for internal County operations and provides technical support with an emphasis on public infrastructure, regulatory compliance, and economic resilience.

Cannabis Coordination performs multi-department coordination between Permit Sonoma, Agricultural Weights & Measures, County Counsel, Health Services, and the Auditor-Controller-Treasurer-Tax Collector. Efforts include ombudsperson services to respond to constituents' inquiries and assist applicants through their application/permit process.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Board of Supervisors & District Services	23.00	23.00	0.00	0.0
Executive Leadership & Administration	8.00	7.00	-1.00	(12.5)
Clerk of the Board	8.00	8.00	0.00	0.0
Operations & Budget	8.00	8.00	0.00	0.0
Central Communications	8.00	5.00	-3.00	(37.5)
Strategic Initiatives	6.00	6.00	0.00	0.0
Climate Action & Resiliency	4.00	3.00	-1.00	(25.0)
Climate Action Grants	0.00	1.00	1.00	100.0
Legislative & Government Affairs	1.00	1.00	0.00	0.0
Energy & Sustainability	10.00	7.00	-3.00	(30.0)
Cannabis Coordination	1.00	1.00	0.00	0.0
Total Permanent Positions*	77.00	70.00	-7.00	(9.1)

*The FY 2026-27 Recommended column reflects the department's allocation totals after vacant allocations have been deleted effective July 1, 2026, and filled allocations have been deleted effective September 28, 2026, as well as position changes implemented during FY 2025-26.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Board of Supervisors & District Services	\$5,825,720	\$5,804,381	(\$21,339)	(0.4)
Executive Leadership & Administration	\$3,020,223	\$3,031,867	\$11,644	0.4
Clerk of the Board	\$2,480,417	\$2,397,049	(\$83,368)	(3.4)
Operations & Budget	\$2,174,652	\$2,164,570	(\$10,082)	(0.5)
Central Communications	\$1,861,607	\$1,223,579	(\$638,028)	(34.3)
Strategic Initiatives	\$1,605,211	\$1,626,269	\$21,058	1.3
Climate Action & Resiliency	\$1,637,955	\$1,359,268	(\$278,687)	(17.0)
Climate Action Grants	\$211,375	\$4,300,697	\$4,089,322	1,934.6
Legislative & Government Affairs	\$456,771	\$458,138	\$1,367	0.3
Energy & Sustainability	\$1,776,818	\$1,373,670	(\$403,148)	(22.7)
Cannabis Coordination	\$257,991	\$266,739	\$8,748	3.4
Gross Departmental Expenditures	\$21,308,740	\$24,006,227	\$2,697,487	12.7
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$565,500</i>	<i>\$487,000</i>	<i>(\$78,500)</i>	<i>(13.9)</i>
Departmental Operating Expenditures*	\$20,743,240	\$23,519,227	\$2,775,987	13.4

* Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$16,791,852	\$15,259,082	(\$1,532,770)	(9.1)
Services and Supplies	\$4,209,379	\$7,544,422	\$3,335,043	79.2
Other Expenses*	\$230,024	\$365,284	\$135,260	58.8
Transfers within the County**	\$77,485	\$837,439	\$759,954	980.8
Total Expenditures by Character	\$21,308,740	\$24,006,227	\$2,697,487	12.7

* Includes community grants issued by Supervisorial Districts and funded by Transient Occupancy Tax revenue.

** Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$14,984,663	\$14,892,741	(\$91,922)	(0.6)
Fees and Charges for Services	\$769,607	\$779,537	\$9,930	1.3
State, Federal, & Other Govt. Revenue	\$665,560	\$4,763,746	\$4,098,186	615.8
Other Departmental Revenue*	\$1,340,633	\$1,143,996	(\$196,637)	(14.7)
Transfers & Reimbursements within the County**	\$3,548,277	\$2,426,207	(\$1,122,070)	(31.6)
Total Revenues/Use of Fund Balance	\$21,308,740	\$24,006,227	\$2,697,487	12.7

* Other Departmental Revenue reflects revenues received in the Energy and Sustainability unit from BayRen, Sonoma County Energy Independence Program and the PG&E Local Government Partnership.

** Includes \$1.7 million from Measure L and Community Investment Fund per Board policy.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for Board of Supervisors/County Executive's Office includes operating expenditures totaling \$24.0 million, representing an increase of \$2.7 million (12.7%) over FY 2025-26. The year-over-year change includes a \$91,922 (0.6%) reduction in General Fund contribution. The increase in the department's overall expenditures from FY 2025-26 is primarily due to the approval of a revised U.S. Department of Agriculture grant in the amount of \$3.5 million. Funding sources for the department include 62% General Fund, 20% State and Federal grants that include a USDA grant and a CalTrans grant, 10% internal reimbursements from Transient Occupancy Tax (Community Investment Fund and Measure L) and Cannabis Tax, 5% reimbursements from Bay Area Regional Energy Network and PG&E Local Government Partnership, and 3% Fees & Charges for Board Clerk Services and Assessment Appeals.

Major Variances

- **Central Communications** expenditures are decreasing by \$638,028 (34%) due to the deletion of 1.0 full time equivalent (FTE) vacant County Communications Specialist and the transfer of 2.0 FTE County Communications Specialists to the Department of Emergency Management and Public Infrastructure during FY 2025-26. The decrease in staffing is due to the County Executive's Office evaluation of the shifting communications needs across the County that resulted in a restructuring of the service area. Due to this position change, a portion of the department's General Fund contribution shifted to the Department of Emergency Services to cover their costs going forward, which is the main driver for the year-over-year reduction in the department's overall General Fund contribution.
- **Climate Action & Resiliency** expenditures are decreasing by \$278,687 (17.0%) due to a decrease in 1.0 FTE time-limited Principal Analyst that was funded utilizing PG&E Settlement funds and expired December 2025.
- **Energy & Sustainability** expenditures are decreasing by \$403,148 (22.7%) due to the deletion of 1.0 FTE Energy & Sustainability Manager due to the Sonoma County Energy Independence Program's (SCEIP) residential component ending. Expenditures are also decreasing due to reduction of 1.0 Senior Office Assistant and 1.0 Administrative Aide that were vacant for over 12 months and identified for deletion as an outcome of June 2025 budget hearings.
- **Climate Action Grants** expenditures are increasing by \$4.1 million due to award of a USDA federal grant that was previously cancelled in April 2025. On March 3, 2026, the Board accepted a modified USDA grant award and approved the re-addition of 1.0 Department Analyst Project to administer the grant. Revenue from the grant award and salary and benefits costs for the position are included in the FY 2026-27 budget. Other

increases to this services area's budget include a \$791,200 CalTrans grant for the purchase and installation of EV Chargers.

- **Executive Leadership & Administration** expenditures are flat year-over-year due to reduction of 1.0 Secretary that was vacant for over 12 months and identified for deletion as an outcome of June 2025 budget hearings.

State and Federal Budget Impacts

Not applicable.

COUNTY COUNSEL

Joshua Myers County Counsel

The Sonoma County Counsel’s Office is committed to providing the highest quality legal representation and advice, in a timely and responsive manner, to assist the County, its governing Board of Supervisors, and other office clients, to promote the public interest, achieve programmatic and strategic goals, and protect financial resources.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$15,386,974
Departmental Operating Expenditures		\$13,756,376
Internal Transfers		\$1,630,598
<u>Funding Sources</u>		\$15,386,974
Total Revenues/Use of Fund Balance		\$15,272,505
Total General Fund Contribution		\$114,469
% Funded by General Fund		0.74%
Total Staff		41.25

DEPARTMENT OVERVIEW

The Sonoma County Counsel’s Office is the primary provider of legal services to County departments and over 25 special districts, including the Board of Supervisors, Grand Jury, Agricultural Preservation and Open Space District, Community Development Commission, Sonoma County Water Agency (Sonoma Water), Local Agency Formation Commission (LAFCO), and the Sonoma County Transportation Authority. County Counsel directly handles the defense of all claims and lawsuits filed against the County and proactively works to minimize risk and assist in policy development and implementation within the legal services area. County Counsel also coordinates and oversees outside counsel when needed.

For more information call (707) 565-2421, or visit <https://sonomacounty.gov/County-Counsel/>

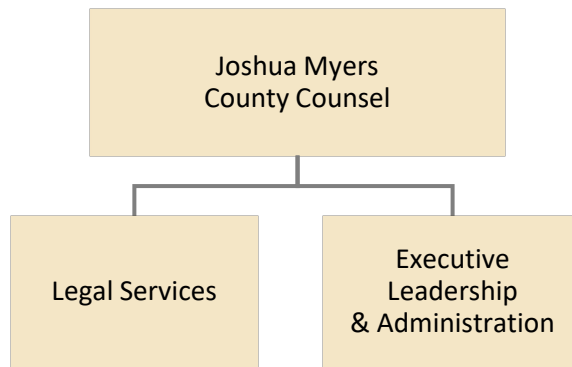
Service Area Descriptions

Legal Services provides legal services related to contracting, real property transactions, public works, elections, affordable housing, proclaimed disasters, and fiscal services, while also providing legal representation in juvenile dependency and conservatorship cases, and advises the Department of Health Services and the Human Services Department on public health, including communicable disease control, emergency medical services, adult protective services, Medicare and Medicaid compliance, privacy, behavioral health, and contracting. Attorneys also perform a variety of legal services in connection with trial and appellate litigation in state and federal courts, administrative hearings, ordinance, and policy drafting and adoptions, labor and employment issues, and managing outside counsel when needed. The Office oversees legal services related to planning, zoning, building, California Environmental Quality Act, code enforcement, cannabis, and tribal affairs, as well as trials and appellate litigation regarding land use matters. Counsel also handles legal matters related to Climate Action, resilience, water

rights, and natural resources management. This service area consists of four practice groups for ease of administration: County Operations, Resiliency and Environment (CORE); Health and Human Services; Land Use; and Litigation, Labor, Law and Justice.

Executive Leadership and Administration oversees the department and performs administrative duties including budget development, human resources, procurement, billing, accounts payable, accounts receivable, information technology, workplace safety support for operations and other general non-legal office operations. Furthermore, executive leadership is the primary legal services provider to the Board of Supervisors and County Executive Officer as outlined in the Legal Services service area description above.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Legal Services	36.25	36.25	0.00	0.0
Executive Leadership & Administration	5.00	5.00	0.00	0.0
Total Permanent Positions	41.25	41.25	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Legal Services	\$13,743,999	\$13,721,018	(\$22,981)	(0.2)
Executive Leadership & Administration	\$1,621,163	\$1,665,956	\$44,793	2.8
Gross Departmental Expenditures	\$15,365,162	\$15,386,974	\$21,812	0.1
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$1,620,132</i>	<i>\$1,630,598</i>	<i>\$10,466</i>	<i>0.6</i>
Departmental Operating Expenditures*	\$13,745,030	\$13,756,376	\$11,346	0.1

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$12,594,613	\$12,591,557	(\$3,056)	(0.0)
Services and Supplies	\$2,742,743	\$2,778,744	\$36,001	1.3
Transfers within the County*	\$27,806	\$16,673	(\$11,133)	(40.0)
Total Expenditures by Character	\$15,365,162	\$15,386,974	\$21,812	0.1

*Transfers within the County reflects contribution to the Desktop Modernization Program.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$1,032	\$114,469	\$113,437	10,992.0
Fees and Charges for Services	\$5,491,000	\$5,500,044	\$9,044	0.2
Transfers & Reimbursements within the County*	\$9,873,130	\$9,772,461	(\$100,669)	(1.0)
Total Revenues/Use of Fund Balance	\$15,365,162	\$15,386,974	\$21,812	0.1

*Reimbursements within the County include \$8.14 million in payments from County client departments for legal services and \$1.63 million in intra departmental reimbursement for Administration Services.

BUDGET HIGHLIGHTS

Budget Overview

The recommended County Counsel budget for FY 2026-27 totals \$15.4 million. This amount is funded by \$13.8 million in payments from County departments and agencies clients for legal services. Of the total estimated client revenue \$4 million is from the annual General Fund allocation supporting county programs. The remaining sources balance of \$1.63 million identified as intra-departmental reimbursement for Administrative Services within the department. \$114,469 is the General Fund Contribution for General Liability Insurance and Department Employee Recognition Program. Due to rapid increases in rates for General Liability Insurance, in 2026-27 General Fund contributions were increased in line with rate increases for some impacted departments.

Major Variances

The General Fund Contribution increased by \$113,437 from FY 2025-26 to offset the increase in the cost of General Liability insurance.

State and Federal Budget Impacts

Departments seeing state or federal funding decreases might reconsider the amount of legal services that are affordable resulting in a potential impact to this budget unit.

HUMAN RESOURCES

Janell Crane
Human Resources Director

Human Resources provides comprehensive human resources and risk management services, and guidance supporting organizational effectiveness for an outstanding workplace.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$164,002,964
Departmental Operating Expenditures		\$160,222,475
Internal Transfers		\$3,780,489
<u>Funding Sources</u>		\$164,002,964
Total Revenues/Use of Fund Balance		\$148,707,985
Total General Fund Contribution		\$15,294,979
% Funded by General Fund		9.3%
Total Staff		68.50

DEPARTMENT OVERVIEW

Human Resources provides four service areas: Human Resource Services, Employee Benefits, Risk Services, and Executive Management and Administration.

For more information, call (707) 565-2331, or visit <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/human-resources>.

Service Area Descriptions

Human Resource Services includes a range of services associated with core Human Resources functions for the County, including:

Recruitment and Classification conducts recruitments, administers the County’s job classification and compensation plan, advises on organizational structure, and oversees the County’s use of contingent workers, including interns, volunteers, and extra-help.

Employee and Labor Relations advises County departments and meets and confers with labor organizations on mandatory subjects of bargaining; negotiates and administers the County’s Memorandums of Understanding for represented employees and administers the County’s Salary Resolution for non-represented employees; and advises County departments on employee performance management.

Workforce Development administers County-wide employee development training, manages the County’s learning management system, and advises departments on organizational development.

Equal Employment Opportunity oversees the County’s compliance with local, state, and federal laws governing equal employment opportunity, non-discrimination, and the Americans with Disability Act (ADA), and advises departments on how to remedy employee relation issues to

reduce risk and improve work culture; coordinates employee recognition programs; and provides staff support to the Sonoma County Human Rights and Status of Women Commissions.

Human Resources Information System (HRIS) provides County-wide system resources through the County’s Human Resources Information System (HRIS)

Employee Benefits is responsible for managing employee benefits and non-pension retiree benefit programs. This service area includes managing Internal Service Funds (ISF), which were established to track services provided to other departments.

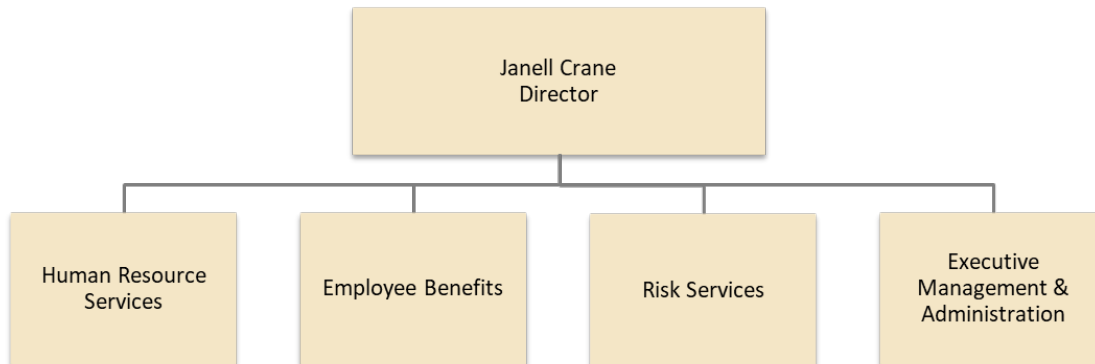
Risk Services supports the County in two primary ways:

Liability and Insurance administers self-insured tort claims and litigation filed against the County, advises County departments on risk mitigation strategies, and maintains all other insurance programs protecting County assets.

Disability Management and Occupational Safety provides support and advises County departments on risk mitigation and compliance strategies including Cal-OSHA regulations and legally protected leaves; and administers the County’s self-insured Workers’ Compensation and leave management programs.

Executive Management and Administration oversees the Department and performs administrative duties including budget development, human resources, procurement, accounts payable, and other general office operations.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Human Resource Services	34.00	33.00	-1.00	(2.9)
Employee Benefits	8.00	8.00	0.00	0.0
Risk Services	18.50	18.50	0.00	0.0
Executive Leadership & Administrative Overhead	9.00	9.00	0.00	0.0
Total Permanent Positions	69.50	68.50	-1.00	(1.4)

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Human Resource Services	\$8,243,941	\$8,220,489	(\$23,452)	(0.3)
Employee Benefits	\$57,166,844	\$50,805,338	(\$6,361,506)	(11.1)
Risk Services	\$83,722,489	\$99,886,765	\$16,164,276	19.3
Executive Leadership & Administrative Overhead	\$4,664,235	\$5,090,372	\$426,137	9.1
Gross Departmental Expenditures	\$153,797,509	\$164,002,964	\$10,205,455	6.6
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$3,723,646</i>	<i>\$3,780,489</i>	<i>\$56,843</i>	<i>1.5</i>
Departmental Operating Expenditures*	\$150,073,863	\$160,222,475	\$10,148,612	6.8

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$14,944,523	\$15,134,896	\$190,373	1.3
Services and Supplies	\$93,763,291	\$106,857,483	\$13,094,192	14.0
Other Expenses*	\$44,511,915	\$41,474,261	(\$3,037,654)	(6.8)
Transfers within the County**	\$577,780	\$536,324	(\$41,456)	(7.2)
Total Expenditures by Character	\$153,797,509	\$164,002,964	\$10,205,455	6.6

*Other Expenses include non-cash appropriations needed to execute accounting entries for changes to the liability associated with self-insured insurance programs as well as contributions toward the OPEB unfunded liability.

**Transfers within the County reflect all funds that are transferred both within this department as well as between departments. Most transfers and reimbursements in Human Resources involve internal reimbursements within the department and reimbursements from other departments for services.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$14,629,013	\$15,294,979	\$665,966	4.6
Fees and Charges for Services	\$101,631,022	\$90,021,124	(\$11,609,898)	(11.4)
State, Federal, & Other Govt. Revenue	\$175,000	\$160,000	(\$15,000)	(8.6)
Other Departmental Revenue*	\$3,697,856	\$19,565,514	\$15,867,658	429.1
Use of Fund Balance	\$27,600,692	\$33,032,010	\$5,431,318	19.7
Transfers & Reimbursements within the County**	\$6,063,926	\$5,929,337	(\$134,589)	(2.2)
Total Revenues/Use of Fund Balance	\$153,797,509	\$164,002,964	\$10,205,455	6.6

*Other Departmental Revenue includes interest revenue on fund balances, including miscellaneous revenue and refunds associated with County Health Plan and ISF's.

**Transfers within the County reflect all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for Human Resources Department includes expenditures totaling \$164 million, financed with: \$90 million from fees and charges for service primarily related to departmental payments for insurance and employee benefits costs paid centrally; \$33 million from use of fund balance associated with internal services accrued costs for required reporting and excess claims above the self-insured retention; approximately \$19.6 million miscellaneous revenues and refunds associated with County Health Plan and internal service programs along with interest revenue on fund balances; \$160,000 in state and federal funds based on a contractual relationship with the Superior Court of California for reimbursement for property insurance coverage; \$6 million in internal reimbursements along with several outside transfers, and \$15.3 million of General Fund support.

Appropriations are increasing by \$10.21 million, or 7%, from FY 2025-26, primarily due to rising claims cost of insurance, resulting in higher premiums for excess coverage for liability and property insurance.

Major Variances

- **Employee Benefits** expenditures are decreasing 11%, or \$6.4 million. The decrease is primarily driven by the following:
 - A \$9.4 million decrease in contribution to prefund the Other Post Employment Benefits (OPEB) unfunded liability because the funded level has improved the past few years. The downward OPEB adjustment is offset by a \$2.7 million increase in retiree health benefit payments as a result of increased premium costs. OPEB is funded as part of departments' payroll expenses and it accounts for \$21 million of the decrease in Fees and Charges for Services.
 - A \$825,000 decrease in the self-insured County Health Plan for retiree health benefit costs associated with insurance claims and third-party administration costs. Conversely, \$703,000 accounts for the decrease in Fees and Charges for Services from retiree and employer contributions.
 - The decrease is partially offset by a \$1 million increase in Unemployment Insurance claims derived from an increase in extra help claims.
- **Risk Services** expenditures are increasing 19%, or \$16.1 million. This is largely driven by a \$12 million increase in General Liability costs, including a \$5.7 increase in excess liability premiums and a \$1 million increase in budgeted costs for self-insured claims liability and cost increases associated with litigation and administrative costs. There is also a \$4 million increase in Workers' compensation, driven by a \$633,000 increase in excess liability premiums, and a \$1.8 million increase in costs related to self-insured claims. General Liability and Workers' Compensation have increased expenditures due to a required annual accounting adjustment to comply with GASB accounting standards which reassess fund reserves to align with the actuarially measured liability and does

not represent new spending which increased by \$5.1 million and \$1.3 million, respectively. These insurance increases are driven by a hard insurance market across the country, by state laws that do not limit potential judgements, and by county liability exposure. General liability and workers compensation coverage are funded through contributions from departments according to their risk and claims history. The 4.6% increase in General Fund Contribution is primarily due to the \$343,000 rise in the property insurance premiums.

- **Executive Leadership and Administrative Overhead** is increasing 9%, or \$426,000. The change is primarily driven by the department's risk division's share of County allocated overhead expenditures for the cost plan which increased by \$200,000 in addition to a \$140,000 increased ongoing cost for dedicated lobby reception support which is partially offset by a \$70,000 internal reimbursement.

State and Federal Budget Impacts

While Human Resources does not anticipate direct impacts due to potential legislative or budgetary changes at the state or federal level, if other departments were to experience staffing or operational changes, Human Resources would provide guidance and strategic support in navigating any resulting impacts on the workforce.



INFORMATION SYSTEMS

Dan Fruchey
Director

The mission of the Information Systems Department is to improve the County's current and future ability to deliver outstanding public service by creating fiscally sound technology solutions that serve our community.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$60,391,303
Departmental Operating Expenditures		\$56,782,299
Internal Transfers		\$3,609,004
<u>Funding Sources</u>		\$60,391,303
Total Revenues/Use of Fund Balance		\$58,636,208
Total General Fund Contribution		\$1,755,095
% Funded by General Fund		2.9%
Total Staff		117.50

DEPARTMENT OVERVIEW

The Information Systems Department serves as the County's internal enterprise technology provider, supporting every department and agency with innovative, secure, and resilient IT solutions. Our mission is to enhance public service delivery through fiscally sound, forward-thinking technology that empowers County staff and benefits our community.

For more information, call (707) 565-2911, or visit: <https://sonomacounty.gov/administrative-support-and-fiscal-services/information-systems>

Service Area Descriptions

Enterprise Development Services provides technical, system integration, and data stewardship services with an emphasis on improvements that encourage cross platform functionality. Key services include integrated justice support, application development, web hosting and design, document remediation, geographical information systems, database administration, document management, and digitization. Development teams utilize a full range of technical tools and services to support both countywide and department specific business needs including large-scale environments such as justice, human resources management, and financial systems.

Innovation Services & Special Projects delivers a rapid and flexible response for introducing new and emerging technologies, partners with Sonoma County leadership to stimulate an environment for system innovation while developing business strategies that serve the growing technological needs of the County. Innovation Services & Special Projects also oversees enterprise cybersecurity and associated risk reduction services, records management services, including records retention and storage, and courier and mail room services. This service area also helps support the creation and implementation of innovative technologies, such as the data exchange developed as part of the Justice System Replacement initiative. The new exchange utilizes the NIEM (National Information Exchange Model) standard for data sharing to

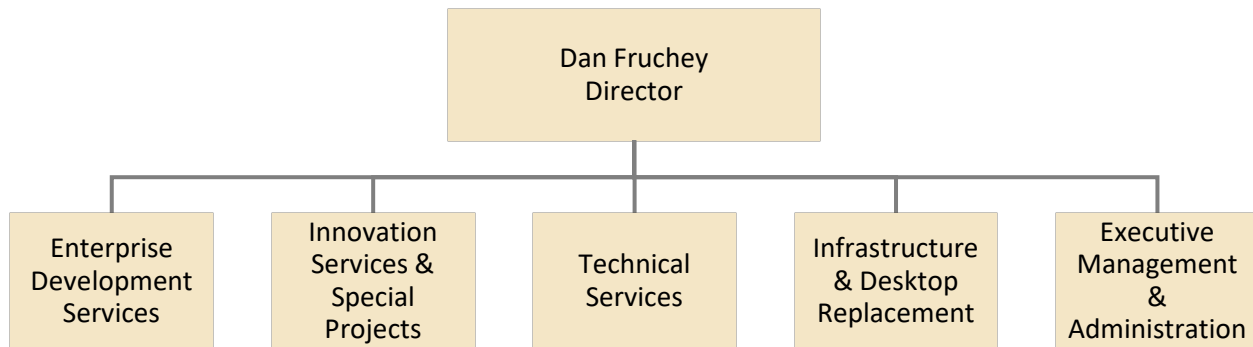
bring consistency in how data is structured, improves the ability to share information among justice partners, and improves the quality of the information being shared.

Technical Services designs and supports resilient core technology consistent with strategic priorities to ensure County staff can collaborate with clients, partner agencies, and coworkers. Key infrastructure includes data centers, cloud environments, networks, telecommunications, enterprise software, computers, mobile technology, and remote work systems. Provides asset management services, including development and implementation of an annual technology lifecycle replacement strategy, to ensure a secure, reliable, and sustainable technology foundation. This service area provides a centralized IT call center and desktop support services for County departments, as well as 24/7 system administration support of public safety technologies for the Sonoma County Public Safety Consortium.

Infrastructure & Desktop Replacement keeps funding that is dedicated to the Device Modernization Program (DMP) separate from all other initiatives. The DMP program ensures that IT infrastructure and desktop equipment is replaced when it reaches the end of its lifecycle. Funding includes the estimated future replacement costs of IT infrastructure and desktop equipment, IT asset management systems, and a portion of estimated labor costs required to replace the equipment. This service area serves as a funding placeholder for equipment replacement and associated labor, while the work itself is performed by Technical Services staff, which is why there are no employees assigned to this service area of Operations and Special Services.

Executive Management and Administration performs internal administrative, policy, and compliance functions. Activities support operational and project budgeting, procurement and expense management, fair and equitable cost recovery, and human resource functions, as well as providing overall leadership for the Department.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Enterprise Development Services	45.50	44.50	-1.00	(2.2)
Innovation Services	11.00	12.00	1.00	9.1
Technical Services	46.00	45.00	-1.00	(2.2)
Infrastructure and Desktop Replacement	0.00	0.00	0.00	0.0
ISD Executive Leadership & Administrative Overhead	17.00	16.00	-1.00	(5.9)
Total Permanent Positions**	119.50	117.50	-2.00	(1.7)

** FY 2026-27 FTE counts reflect a correction of prior year reporting in Innovation Services and ISD Executive Leadership to reflect positions in their actual service areas and a net reduction of 2.0 FTE across Enterprise Development Services and Technical Services due to expiration of time-limited positions.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Enterprise Development Services	\$15,412,709	\$15,452,059	\$39,350	0.3
Innovation Services	\$5,083,024	\$4,825,786	(\$257,238)	(5.1)
Technical Services	\$31,021,713	\$30,238,149	(\$783,564)	(2.5)
Infrastructure & Desktop Replacement	\$7,066,187	\$5,300,239	(\$1,765,948)	(25.0)
ISD Executive Leadership & Administration	\$4,335,570	\$4,575,070	\$239,500	5.5
Gross Departmental Expenditures	\$62,919,203	\$60,391,303	(\$2,527,900)	(4.0)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$4,512,946</i>	<i>\$3,609,004</i>	<i>(\$903,942)</i>	<i>(20.0)</i>
Departmental Operating Expenditures*	\$58,406,257	\$56,782,299	(\$1,623,958)	(2.8)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$26,647,003	\$26,086,206	(\$560,797)	(2.1)
Services and Supplies	\$27,118,685	\$26,746,660	(\$372,025)	(1.4)
Capital Expenditures	\$1,240,000	\$1,250,000	\$10,000	0.8
Transfers within the County**	\$7,913,515	\$6,308,437	(\$1,605,078)	(20.3)
Total Expenditures by Character	\$62,919,203	\$60,391,303	(\$2,527,900)	(4.0)

**Transfers within the County include device modernization, network and datacenter infrastructure replacement, and contributions to additional infrastructure replacement including GIS for orthophotography, communications infrastructure, and mail meter replacement for our Records division.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
General Fund Contribution	\$1,662,106	\$1,755,095	\$92,989	5.6
Fees and Charges for Services*	\$9,300,093	\$13,019,516	\$3,719,423	40.0
Other Departmental Revenue**	\$548,000	\$610,000	\$62,000	11.3
Use of Fund Balance	\$501,905	(\$1,504,737)	(\$2,006,642)	(399.8)
Transfers & Reimbursements within the County***	\$50,907,099	\$46,511,429	(\$4,395,670)	(8.6)
Total Revenues/Use of Fund Balance	\$62,919,203	\$60,391,303	(\$2,527,900)	(4.0)

*Change in Fees and Charges for Services represent a \$2.2M increase in baseline rates and a \$1.5M rebalancing between revenue and reimbursement based on annual projections in our rate plan and project work, reflecting where our overall revenue is coming in.

**Other Department Revenue includes interest earnings on department fund balances.

***Reimbursements for ISD baseline make up 50% of this overall figure. Other reimbursements include telecommunications, project work, and device modernization

BUDGET HIGHLIGHTS

Budget Overview

The Information Systems Department FY 2026-27 Recommended Budget is \$60.4 million, funded by fees and charges for services billed to County departments of \$13 million, approximately \$46.5 million in internal transfers and reimbursements (primarily from County departments for ISD services), and a General Fund contribution of \$1.8 million.

Major Variances

- **Innovation** expenditures are decreasing by \$257,238 (5.1%) due to an upcoming retirement within the Electronic Document Management Systems team, creating a vacancy and allowing the Department to evaluate both service demand and the availability of customer-funded project work, including customers' ability to fund those projects, before filling the role. As this position is funded through project-based hourly work rather than baseline rates, associated revenue projections are also reduced, and the position will remain vacant until sufficient project demand and funding are confirmed.
- **Infrastructure & Desktop Replacement** expenditures are decreasing by \$1,765,948 (25%) due to 280 fewer devices being replaced in FY 2026-27 than the prior year, as dictated by the replacement schedule, resulting in reduced transfers from the replacement fund. These expenditures will vary year to year based on replacement activity. Additionally, while not a primary driver of this year's variance, as certain physical equipment is replaced with cloud services, a small portion of costs will shift from replacement funds to operations and will be funded through baseline rates, slightly reducing operating transfers.
- **ISD Administration** expenditures are increasing \$239,500 (5.5%) due to a combination of factors, including employee retirement-related costs associated with a senior management position that had been providing support for Department of Health Services initiatives over a multiyear period. This position was largely funded through associated project work, allowing those costs to be recovered through that work rather than incorporated into baseline rates. Those efforts are winding down, resulting in reduced project revenue.

State and Federal Budget Impacts

No direct impacts are anticipated, as the Information Systems Department does not receive state or federal funding. However, indirect impacts may occur if state or federal funding cuts limit our client agencies and departments' ability to fund shared services. As a central services provider, the department depends on client funding to support operations, and any reduction in demand or cost recovery could create financial pressures.



NON-DEPARTMENTAL

David Guhin County Executive

The Non-Departmental budget is managed by the County Executive's Office. The department's mission is to build a sustainable and equitable future for our community by making collaborative, transparent, and informed policy recommendations to the Board of Supervisors.

BUDGET AT A GLANCE

FY 2026-27

Gross Expenditures

General Fund Expenditures	\$106,324,322
General Fund Contribution to Departments	\$374,461,449
Other Funds Expenditures	\$252,927,692

Funding Sources

General Fund Tax Revenues	\$425,849,464
Other Fund Revenues/Use of Fund Balance	\$307,863,999

DEPARTMENT OVERVIEW

The County Executive's Office (CEO) carries out the policy direction of the Board of Supervisors and serves the public by collaboratively leading and supporting the County organization. The Non-Departmental budget includes revenues and expenditures which are not directly associated with specific departments, such as centrally collected General Fund property and sales tax revenues, cost plan reimbursements, tribal mitigation funds, disaster funds, centralized employee benefits, and pass-through of revenues from local sales tax measures to receiving agencies.

For more information, call 707-565-2431, or visit the County Executive's Office webpage at <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office>.

Service Area Descriptions

The Non-Departmental budget consists of two over-arching services areas: **Unrestricted General Fund** expenditures for centralized costs and pass-through expenditures for certain programs, and **Other Funds** expenditures in special revenue funds designated for specific or restricted purposes.

The **Unrestricted General Fund** category includes the following:

1. **General Government** expenditures for centralized programs, such as employee development and recognition programs, consultant services for County-wide special projects, agenda management services, Incompetent to Stand Trial penalties owed to the State, Roseland annexation payments, as well as General Fund transfers to departments for specific programs like the Sheriff's Helicopter.
2. **Capital and Infrastructure** investments from the General Fund include the County's Roads Pavement Preservation program, Maintenance of Effort costs for Roads,

contributions towards the County's Capital Improvement Plan projects, and contributions to the County Center Modernization Fund per Board policy.

3. **General Fund Contingencies** appropriations represent unrestricted funds available to the Board of Supervisors to address unanticipated needs during the fiscal year.

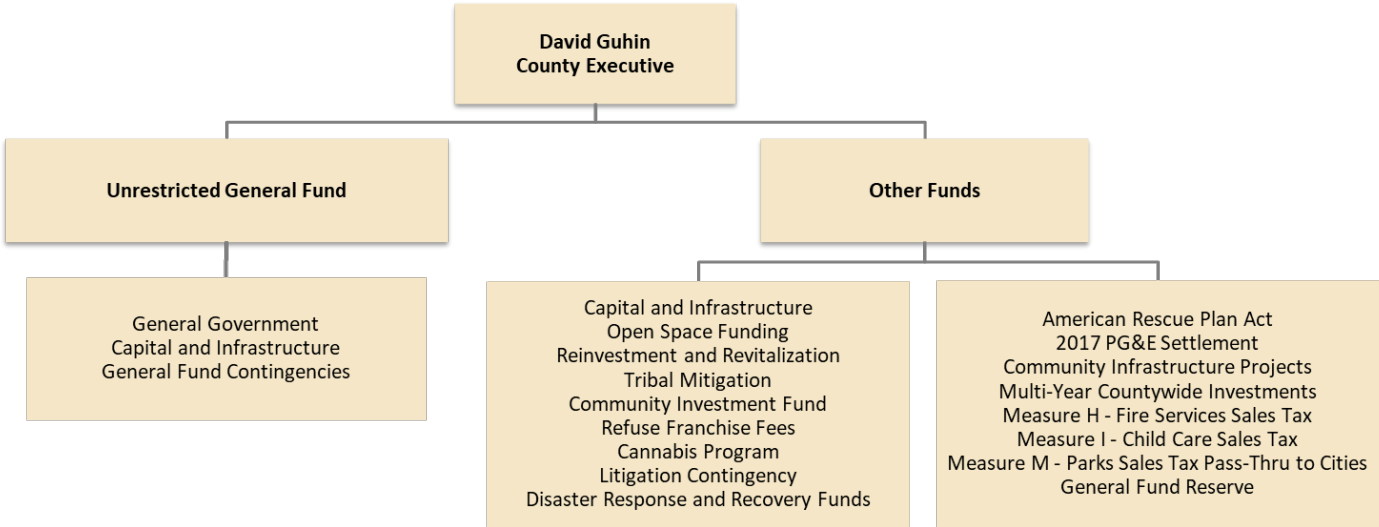
In addition to expenditures, the **Unrestricted General Fund** service area also includes centrally collected property tax, sales taxes, and cost plan reimbursements from departments' state and federal claims intended to cover the cost of centralized County services. These revenues finance General Fund contributions to County departments.

The **Other Funds** category is comprised of the following non-General Fund special programs and projects:

1. **Capital and Infrastructure** includes tobacco settlement fund contributions towards the County's Capital Improvement Plan.
2. **Measure F – Open Space Funding and Projects** includes the Open Space Special Tax Account, which receives Measure F Sales Tax revenue, and transfers funds to the Ag + Open Space District to finance the Measure F expenditure plan.
3. **Reinvestment & Revitalization** represents the segregation of property taxes returned to the County because of the dissolved Redevelopment Areas, used to finance the County's Reinvestment and Revitalization programs and projects.
4. **Tribal Mitigation** includes revenue generated from Graton, Dry Creek, and Lytton tribal mitigation agreements and associated expenditures on programs and services.
5. **Community Investment Fund** tracks Transient Occupancy Tax assigned to specific programs, including Measure L funds.
6. **Refuse Franchise Fees** collected from the County's contracted solid waste collection service provider and used to support roadside litter removal, street sweeping, animal pickup, and monitoring of closed rural landfills.
7. **Cannabis Program Fund** receives all Measure A Cannabis Business Tax revenue and reimburses County departments for Cannabis program costs that are not recouped through fees.
8. **Litigation Contingency Fund** provides funding for unanticipated needs related to litigation incurred during the year and receives funds from code enforcement actions carried out by County Counsel.
9. **Disaster Response and Recovery Funds** contain separate funds to record costs related to local response activities and eligible recovery projects related to state and federally declared disasters.
10. **American Rescue Plan Act (ARPA)** includes expenditure funds specifically related to the \$96 million in federal funds received for this purpose.
11. **2017 PG&E Settlement Fund** includes funds received as part of the settlement with PG&E regarding culpability for the 2017 wildfires and reimburses departments for Board-approved projects.
12. **Community Infrastructure Projects** includes one-time funding allocations established during FY 2022-23 Budget Hearings and provides funding for district-specific infrastructure projects.

- 13. **Multi-Year County-wide Investments Fund** holds funds set-aside for various multi-year projects approved by the Board of Supervisors, such as Strategic Plan and climate project investments anticipated to be expended over multiple fiscal years.
- 14. **Measure H – Fire Services Sales Tax** was approved by voters on March 5, 2024, to supplement existing funding for wildfire prevention and preparedness, paramedic services, and emergency and disaster response in Sonoma County. The County has fiduciary responsibility for collecting the sales tax and distributing it to local fire districts and agencies in accordance with approved agreements.
- 15. **Measure I – Child Care Sales Tax** was approved by voters on November 5, 2024, to fund childcare, preschool, and early childhood education for low- and middle-income children and families in Sonoma County. The County has fiduciary responsibility for collecting the sales tax and distributing it to First 5 in accordance with an approved Interagency Agreement.
- 16. **Measure M – Parks Sales Tax Pass-Through to Cities** replaces a fiduciary trust fund as of April 2025 and will be used going forward to collect and pass-through Parks Measure M sales tax proceeds to local cities per the measure.
- 17. **General Fund Reserve**, which protects against temporary revenue shortfalls or unpredicted expenditures.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

There are no positions in this department.

FINANCIAL SUMMARIES

Expenditures by Service Area

	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Unrestricted General Fund				
General Government	\$47,971,187	\$51,649,936	\$3,678,749	7.7
Capital and Infrastructure	\$47,571,063	\$49,674,386	\$2,103,323	4.4
General Fund Contingencies	\$5,000,000	\$5,000,000	\$0	0.0
Sub-Total Unrestricted General Fund	\$100,542,250	\$106,324,322	\$5,782,072	5.8

	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Other Funds				
Capital and Infrastructure	\$4,990,134	\$4,625,849	(\$364,285)	(7.3)
Measure F – Open Space Funding and Projects	\$63,408,000	\$70,247,714	\$6,839,714	10.8
Reinvestment and Revitalization	\$13,224,000	\$13,224,000	\$0	0.0
Tribal Mitigation	\$22,369,643	\$17,966,753	(\$4,402,890)	(19.7)
Community Investment Fund	\$13,993,056	\$14,456,057	\$463,001	3.3
Refuse Franchise Fees	\$6,236,203	\$6,443,153	\$206,950	3.3
Cannabis Program Fund	\$1,984,917	\$1,174,261	(\$810,656)	(40.8)
Litigation Contingency Fund	\$2,000,000	\$2,000,000	\$0	0.0
Disaster Response and Recovery Funds	\$5,701,000	\$2,300,000	(\$3,401,000)	(59.7)
American Rescue Plan Act	\$16,920,236	\$2,640,235	(\$14,280,001)	(84.4)
2017 PG&E Settlement Fund	\$4,760,404	\$3,898,406	(\$861,998)	(18.1)
Community Infrastructure Projects	\$2,000,000	\$1,482,995	(\$517,005)	(25.9)
Multi-Year County-wide Investments	\$10,942,030	\$9,088,299	(\$1,853,731)	(16.9)
Measure H - Fire Services Sales Tax	\$65,707,417	\$65,320,000	(\$387,417)	(0.6)
Measure I - Child Care Sales Tax	\$33,017,900	\$32,630,000	(\$387,900)	(1.2)
Measure M - Parks Sales Tax Pass-Through to Cities	\$5,347,600	\$5,429,970	\$82,370	1.5
Sub-Total Other Funds	\$272,602,540	\$252,927,692	(\$19,674,848)	(7.2)
Gross Departmental Expenditures	\$373,144,790	\$359,252,014	(\$13,892,776)	(3.7)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$37,345,024</i>	<i>\$34,864,585</i>	<i>(\$2,480,439)</i>	<i>(6.6)</i>
Departmental Operating Expenditures*	\$335,799,766	\$324,387,429	(\$11,412,337)	(3.4)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Salaries and Benefits	\$670,000	\$690,000	\$20,000	3.0
Services and Supplies	\$10,579,713	\$10,464,324	(\$115,389)	(1.1)
Other Expenses*	\$206,210,083	\$214,726,388	\$8,516,305	4.1
Transfers within the County**	\$155,684,994	\$133,371,302	(\$22,313,692)	(14.3)
Total Expenditures by Character	\$373,144,790	\$359,252,014	(\$13,892,776)	(3.7)

*Includes Appropriations for Contingencies, contributions to local municipalities and non-County agencies, such as the Community Development Commission for Housing Programs, the Agricultural Preservation & Open Space District for land preservation, and pass-through of local sales tax measure proceeds to receiving agencies.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
General Fund Tax Revenue	\$406,407,792	\$425,849,464	\$19,441,672	4.8
Other Tax Revenue*	\$136,410,774	\$135,407,909	(\$1,002,865)	(0.7)
Transient Occupancy Tax (incl. Measure L)	\$24,082,013	\$24,082,013	\$0	0.0
Fees and Charges for Services	\$16,154,629	\$16,494,263	\$339,634	2.1
State, Federal, & Other Govt. Revenue	\$40,358,045	\$26,560,443	(\$13,797,602)	(34.2)
Other Departmental Revenue**	\$11,678,065	\$13,955,733	\$2,277,668	19.5
Use of Fund Balance	\$47,150,332	\$43,983,709	(\$3,166,623)	(6.7)
Transfers & Reimbursements within the County	\$49,428,978	\$47,379,929	(\$2,049,049)	(4.1)
Total Revenues/Use of Fund Balance	\$731,670,628	\$733,713,463	\$2,042,835	0.3
General Fund Contribution to Other Departments***	(\$358,525,838)	(\$374,461,449)	(\$15,935,611)	4.4

*Includes revenue from cannabis tax and voter-approved local sales tax measures.

**Includes Tax Loss Reserve Fund (Teeter Plan), interest earnings on retirement contribution prepayments, and franchise fees for refuse hauling licensing and from utility entities using the public's right of way.

***The negative General Fund net cost offsets General Fund contributions to County departments and programs.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for Non-Departmental includes gross expenditures totaling \$359.2 million and revenues totaling \$733.7 million; the excess General Fund revenue of \$374.5 million covers County departments' General Fund contributions.

Unrestricted General Fund expenditures totaling \$106.3 million are increasing by \$5.8 million year-over-year, due to increased contributions to Roads and County Center Modernization Fund per Board policy, plus increasing Incompetent to Stand Trial (IST) growth cap penalties owed to the state under Senate Bill 184 (2022). General Fund revenues are estimated to increase by 4.8% compared to the FY 2025-26 Adopted Budget, primarily due to growth in the property tax roll and former redevelopment agency tax increment funding. General Fund

revenues include centrally collected property tax, sales tax, cost plan reimbursements for centralized County services, interest earnings, utilities franchise fees, Transient Occupancy Tax, and Property and Document Transfer Tax.

Other Funds expenditures totaling \$252.9 million are decreasing by \$19.7 million year-over-year, primarily due to wind-down of federally funded ARPA programs by December 31, 2026, and removal of a one-time transfer to FEMA audit reserves budgeted in FY 2025-26. Sales tax revenues are assumed to be flat to declining for local sales tax measures, which constitute the majority of revenues in these funds. The County receives sales tax from the voter-approved measures as revenue and passes it through to other non-County entities, such as the Ag + Open Space district, fire districts, First 5, and cities. Expenditures from one-time funding sources like the PG&E Settlement Fund, Tobacco funds, Districts' Community Infrastructure Funds, and Multi-year county-wide investments show as use of accumulated fund balance in the budget.

Major Variances

The Non-Departmental budget includes a significant amount of funding for Board projects, as well as funding for disaster response, and one-time funding sources such as ARPA and PG&E settlement funds that are deposited for future use. As a result, it experiences greater swings in expenditures year-over-year compared to a typical departmental budget. Major variances are described below.

Unrestricted General Fund

- **General Government** expenditures are increasing by \$3.7 million due to a higher Incompetent to Stand Trial (IST) growth cap penalty payment owed to the state per Senate Bill 184 (2022) and issuance of parks passes expanded to all County employees. The budget also includes an increased pass-through transfer of former redevelopment agency tax increment revenue to the Reinvestment and Revitalization Fund, which shows as a General Government expenditure but is fully offset by incoming revenue. The FY 2026-27 budget also includes a one-time \$250,000 transfer to Public Infrastructure for Kelley Road acquisition costs, including appraisals, acquisition fees, and real estate consultant costs.
- **Capital and Infrastructure** spending from the General Fund is increasing by \$2.1 million due to the ongoing contribution to the County Center Modernization Fund, in accordance with the Board's adopted financial policy to program 40% of excess property tax growth beyond what was assumed in the prior fiscal year budget, plus annual inflation on the General Fund contribution towards Roads administration and the pavement preservation program.

Other Funds

- **Capital and Infrastructure** expenditures are decreasing by \$364,000, or 7.3%, due continued utilization of tobacco settlement fund balance to cover the County's multi-year Capital Improvement Plan projects. Because this is a one-time funding source that will not be replenished, it is anticipated to decline each year as funds are spent down.

- **Open Space Funding** expenditures are projected to increase by \$6.8 million to align with expected acquisitions in the Ag + Open Space District's FY 2026-27 Recommended budget found under the **Natural Resources** tab.
- **Tribal Mitigation** expenditures are decreasing by \$4.4 million in the Graton mitigation fund due to removing one-time expenditures included in the FY 2025-26 budget. The Board approved various one-time tribal funding allocations for air quality, affordable housing, roads, groundwater, and other mitigation uses per the [Budget Materials Tribal Memorandum](#) when it adopted the FY 2024-25 budget. The FY 2026-27 budget is lower because significant transfers of one-time funding for use on projects occurred in the prior fiscal year. Additional unspent funds will be programmed as needed in the future through appropriate Board actions.
- **Cannabis Program** expenditures are decreasing by \$810,000 due to operational adjustments made to reduce the amount of cannabis tax funding support to County departments in response to declining cannabis business tax revenue and completion of one-time costs associated with the programmatic environmental impact report for the cannabis program.
- **Disaster Response and Recovery** expenditures are decreasing by \$3.4 million year-over-year due removal of a one-time transfer from the COVID-19 disaster fund to the FEMA Audit Reserve budgeted in FY 2025-26. Transfers to the FEMA Audit Reserve per Board policy are excluded in the Recommended Budget and considered for approval by the Board during annual budget hearings.
- **American Rescue Plan Act** expenditures are decreasing by \$14.3 million year-over-year due to the anticipated wind-down of ARPA programs by the federal deadline of December 31, 2026, with some additional costs assumed for close-out activities.
- **2017 PG&E Settlement Fund** expenditures are decreasing by \$862,000 because of fewer Vegetation Management Phase 4 community grant awards assumed compared to the FY 2025-26 budget, lower staffing reimbursements to the CEO due to expiration of time-limited positions supporting climate activities, and continued spend down of Board districts' allocations for removal of hazardous trees.
- **Community Infrastructure Projects** expenditures are decreasing by \$517,000 due to continued spend down of Board districts' one-time funding allocations approved during FY 2022-23 budget hearings.
- **Multi-Year County-wide Investments** are decreasing by \$1.8 million year-over-year because the termination of Permit Sonoma's Building Resilient Infrastructure and Communities (BRIC) grant results in a lower utilization of local cost share matching funds held in the Designated Purposes Fund.

Funding Sources

- **General Fund Tax Revenue** is estimated to increase by \$19.4 million, or 4.8%, due to anticipated increases in property taxes as assessed values catch up with the post-COVID growth and the Clerk-Recorder-Assessor continues working through the backlog of property assessments. The FY 2026-27 Recommended Budget assumes core property tax growth of 3.25% over FY 2025-26 midyear estimates, which are already 2.2% higher than the FY 2025-26 Adopted Budget. The overall tax revenue growth is tempered by flat growth in Transient Occupancy tax and Property Document Transfer Tax, and slightly declining sales tax.
- **State, Federal, and Other Governmental Revenue** is estimated to decrease by \$13.8 million due to the wind-down of ARPA programs by December 31, 2026. The County received all ARPA funds in advance but will only recognize earned revenue when expenditures are incurred to be net neutral in the budget. The reduction in federal revenue is partially offset by increased state grant revenue of \$400,000 associated with a GO-Biz Cannabis Equity Grant for Local Jurisdictions awarded to the County in March 2026 as part of the Sonoma County Cannabis Local Equity Program.
- **Use of Fund Balance** - The Non-Departmental budget includes many different funds that either utilize or accrue fund balance in any given fiscal year. The net use of fund balance is dropping by \$3.2 million in FY 2026-27, primarily due to removing one-time transfers in the Graton Mitigation Fund budget as noted above.

State and Federal Budget Impacts

Not applicable.

AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR

Erick Roeser
Auditor-Controller-
Treasurer-Tax Collector

The mission of the Auditor-Controller-Treasurer-Tax Collector’s Office is to provide reliable and relevant financial information and quality financial services in an efficient, ethical, and effective manner to the citizens of Sonoma County, while promoting fiscal responsibility and accountability.

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	\$176,812,648
Departmental Operating Expenditures	\$173,679,955
Internal Transfers	\$3,132,693
<u>Funding Sources</u>	\$176,812,648
Total Revenues/Use of Fund Balance	\$169,740,771
Total General Fund Contribution	\$7,071,877
% Funded by General Fund	4.0%
Total Staff	102.00

DEPARTMENT OVERVIEW

The Auditor-Controller-Treasurer-Tax Collector (ACTTC) serves as Chief Financial Officer for the County. The Office provides a broad range of accounting, financial reporting, auditing, collection, financing, and investing services to County departments, agencies, districts, and the public.

For more information, call (707) 565-2631, or visit <https://sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector/>

Service Area Descriptions

Accounting Services provides essential accounting services to departments and local governmental agencies including payment issuance, budget schedule compilation, payroll processing, disaster reimbursement support, debt administration, cost plan development, and financial statement preparation.

Internal Audit performs performance, risk-based, and financial audit services under the oversight of the ACTTC and Audit Committee; administers the Fraud, Waste and Abuse hotline.

Tax Administration collects and distributes local property taxes, Transient Occupancy Taxes (TOT), and cannabis taxes; manages delinquency collections for several other County departments.

Treasury and Investment Operations manages daily cash flow needs and safe investment of public funds within the Pooled Investment Fund on behalf of County, schools, and special districts; oversees the employee deferred compensation program and administers the County's debt policy and maintains the County's debt ratings.

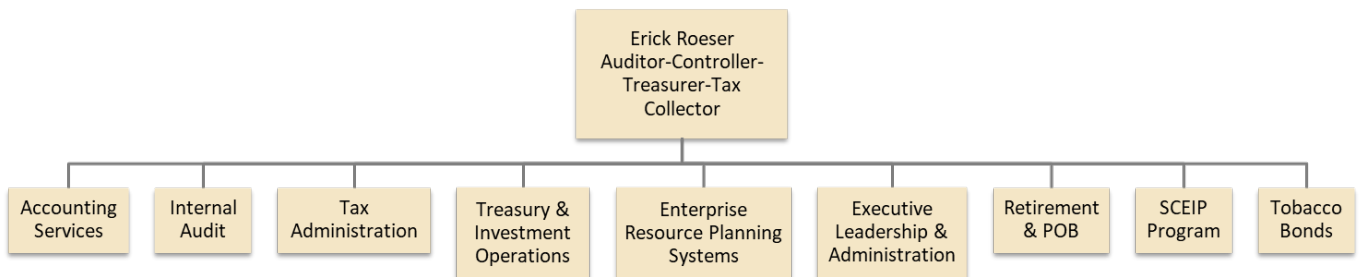
Enterprise Resource Planning Systems provides operational support and administration for the County's Enterprise Financial System (EFS) and Human Resource Information System (HRIS); includes staffing support from Human Resources and Information Systems departments.

Executive Leadership and Administration oversees department and performs administrative duties including budget development, human resources, procurement, accounts payable, and other general office operations.

Retirement and POB administers funds to account for contributions to employee retirement and debt servicing of Pension Obligation Bonds (POB).

Sonoma County Energy Independence Program (SCEIP) Program oversees program administration, bond issuance, and financing support for the Sonoma County Energy Independence Program (SCEIP).

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Accounting Services	46.00	46.00	0.00	0.0
Internal Audit	6.00	6.00	0.00	0.0
Tax Administration	25.00	24.00	-1.00	(4.0)
Treasury and Investment Operations	6.00	6.00	0.00	0.0
Enterprise Resource Planning Systems	12.00	12.00	0.00	0.0
Executive Leadership and Administration	8.00	8.00	0.00	0.0
Total Permanent Positions	103.00	102.00	-1.00	(1.0)

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Accounting Services	\$9,778,543	\$10,007,746	\$229,203	2.3
Internal Audit	\$1,275,217	\$1,398,795	\$123,578	9.7
Tax Administration	\$6,610,265	\$6,440,289	(\$169,976)	(2.6)
Treasury and Investment Operations	\$2,352,920	\$2,471,834	\$118,914	5.1
Enterprise Resource Planning Systems	\$10,691,862	\$11,579,770	\$887,908	8.3
Executive Leadership and Administration	\$2,494,860	\$2,563,450	\$68,590	2.7
Retirement and POB	\$128,035,350	\$136,561,400	\$8,526,050	6.7
SCEIP Program	\$1,337,042	\$1,120,014	(\$217,028)	(16.2)
Tobacco Bonds	\$4,688,000	\$4,669,350	(\$18,650)	(0.4)
Gross Departmental Expenditures	\$167,264,059	\$176,812,648	\$9,548,589	5.7
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$2,924,562</i>	<i>\$3,132,693</i>	<i>\$208,131</i>	<i>7.1</i>
Departmental Operating Expenditures*	\$164,339,497	\$173,679,955	\$9,340,458	5.7

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$53,486,613	\$53,946,687	\$460,074	0.9
Services and Supplies	\$15,448,484	\$15,963,742	\$515,258	3.3
Other Expenses*	\$97,948,413	\$106,687,750	\$8,739,337	8.9
Transfers within the County**	\$380,549	\$214,469	(\$166,080)	(43.6)
Total Expenditures by Character	\$167,264,059	\$176,812,648	\$9,548,589	5.7

*Primarily represents Internal Service fund expenses for retirement contributions and debt service payments for the 2010 POB and Tobacco bonds.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$6,876,796	\$7,071,877	\$195,081	2.8
Fees and Charges for Services	\$139,782,084	\$152,433,083	\$12,650,999	9.1
State, Federal, & Other Govt. Revenue	\$50,000	\$50,000	\$0	0.0
Other Departmental Revenue*	\$7,252,932	\$7,534,630	\$281,698	3.9
Use of Fund Balance	\$7,309,465	\$3,977,443	(\$3,332,022)	(45.6)
Transfers & Reimbursements within the County**	\$5,992,782	\$5,745,615	(\$247,167)	(4.1)
Total Revenues/Use of Fund Balance	\$167,264,059	\$176,812,648	\$9,548,589	5.7

*Mainly comprised of Tobacco Settlement repayment/interest earnings, annual allocation of Teeter Tax Loss Penalties, payments/interest within the SCEIP program, refunds, and interest on pooled cash.

**Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for Auditor-Controller-Treasurer-Tax Collector (ACTTC) includes expenditures totaling \$176.8 million, financed with \$152.4 million in Fees and Charges for Services (primarily employer retirement contributions collected via payroll from County departments), \$7.5 million in Other Department Revenue, \$7.1 million in General Fund support, \$5.8 million in Internal County transfers and reimbursements, \$4.0 million in use of Fund Balance, and nominal state and federal reimbursement for disaster related grant administration.

Major Variances

- **Internal Audit** expenditures are increasing by \$123,578 (9.7%) due to reduced salary savings assumptions associated with filling a vacant position partially offset by a decrease in contracted audit services.
- **Tax Administration** expenditures are decreasing by \$169,976 (2.6%) and positions in the area are reducing by 1.0 FTE (4.0%) due to deletion of one vacant Senior Account Clerk position within the Programs unit of Revenue Accounting as a result of reduced Cannabis collections.
- **Enterprise Resource Planning Systems** expenditures are increased by \$887,908 (8.3%) primarily due to additional contracted services to address some priority improvements, and increased project costs from the Information Services Department.
- **Retirement and POB** expenditures are increasing by \$8.5 million (6.7%) due to an estimated increase of \$10 million in payroll costs offset by a decrease of \$1.5 million in interest expense on the 2010 Pension Obligation bond (2010 POB) in line with the repayment schedule and increased interest earnings.
- **SCEIP Program** expenditures are decreasing by \$217,028 (16.2%) due to a wind down of the residential program approved by the board in July of 2025 in order to comply with a change in federal regulation.
- **Fees and Charges for Services** are increasing by \$12.6 million (9.1%) reflecting \$11.8 million in increased payroll collections for retirement and 2010 POB expenses and increases in various other charges and fees including EFS fees, Treasury Administration fees, and Accounting Service fees.
- **Use of Fund Balance** is decreasing by \$3.3 million (45.6%) primarily due to the year-over-year change in 2010 POB debt service payments. Charges for services (source of debt service payments) is increasing by \$1.6 million and interest expense is decreasing by \$1.7 million resulting in a decrease of \$3.3 million in use of fund balance.

State and Federal Budget Impacts

No direct impacts identified at this time.

COUNTY CLERK – RECORDER - ASSESSOR

Deva Marie Proto Clerk-Recorder-Assessor

The Clerk-Recorder-Assessor is committed to maintaining and preserving property records and vital records; and setting fair and equitable values for tax purposes in an accurate, timely, professional, and courteous manner.

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	\$22,849,061
Departmental Operating Expenditures	\$22,689,194
Internal Transfers	\$159,867
<u>Funding Sources</u>	\$22,849,061
Total Revenues/Use of Fund Balance	\$9,532,942
Total General Fund Contribution	\$13,316,119
% Funded by General Fund	58.3%
Total Staff	96.00

DEPARTMENT OVERVIEW

The Clerk-Recorder-Assessor Department consists of three operational divisions and one administrative support division. The Department provides essential government services and functions mandated by state law.

Service Area Descriptions

County Clerk issues marriage licenses and performs marriage ceremonies; files and maintains fictitious business name statements, professional registrations and notary bonds, and oaths of office for elected and public officials and deputy appointments; and processes environmental documents.

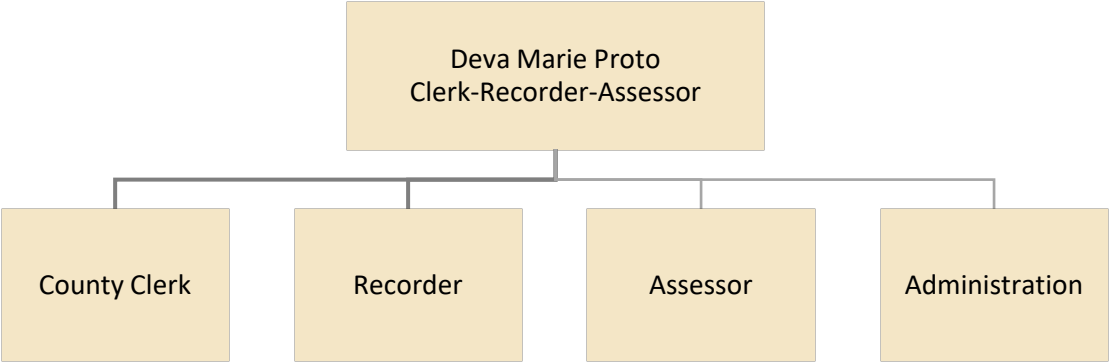
Recorder records and maintains public documents associated with land transactions, including deeds, liens and maps; and documents associated with vital statistics, including births, deaths, and marriages.

Assessor, through the creation of an annual assessment roll, provides accurate and timely property assessments and determines eligibility for various property tax exemptions and exclusions.

Administration provides administrative, technical, human resources, and fiscal support to all divisions of the department.

For more information, call (707) 565-1888, or visit <https://sonomacounty.gov/CRA>.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
County Clerk	5.00	5.00	0.00	0.0
Recorder	12.00	12.00	0.00	0.0
Assessor	73.00	73.00	0.00	0.0
Administration	6.00	6.00	0.00	0.0
Total Permanent Positions	96.00	96.00	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
County Clerk	\$1,096,986	\$1,176,837	\$79,851	7.3
Recorder	\$5,679,320	\$5,229,802	(\$449,518)	(7.9)
Assessor	\$14,390,083	\$14,877,083	\$487,000	3.4
Administration	\$1,537,625	\$1,565,339	\$27,714	1.8
Gross Departmental Expenditures	\$22,704,014	\$22,849,061	\$145,047	0.6
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$153,386</i>	<i>\$159,867</i>	<i>\$6,481</i>	<i>4.2</i>
Departmental Operating Expenditures*	\$22,550,628	\$22,689,194	\$138,566	0.6

* Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$15,065,087	\$15,552,205	\$487,118	3.2
Services and Supplies	\$7,145,280	\$6,831,670	(\$313,610)	(4.4)
Capital Expenditures	\$240,000	\$240,000	\$0	0.0
Transfers within the County*	\$253,647	\$225,186	(\$28,461)	(11.2)
Total Expenditures by Character	\$22,704,014	\$22,849,061	\$145,047	0.6

* Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$12,824,531	\$13,316,119	\$491,588	3.8
Fees and Charges for Services	\$3,904,765	\$4,615,742	\$710,977	18.2
Other Departmental Revenue*	\$609,500	\$938,892	\$329,392	54.0
Use of Fund Balance	\$2,869,526	\$1,768,844	(\$1,100,682)	(38.4)
Transfers & Reimbursements within the County**	\$2,495,692	\$2,209,464	(\$286,228)	(11.5)
Total Revenues/Use of Fund Balance	\$22,704,014	\$22,849,061	\$145,047	0.6

* Other Departmental Revenue includes sales of property data, fines and penalties for missing Change of Ownership forms, and interest earnings on department fund balances.

** Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for Clerk-Recorder-Assessor includes expenditures totaling approximately \$22.8 million, financed with \$4.6 million in fees and services; \$2.2 million in internal reimbursements and transfers; \$1.8 million in fund balance usage; \$938,892 of revenue derived from other sales, fines, penalties, and interest earnings on department fund balances; and \$13.3 million of General Fund support.

Major Variances

- Recorder – This service area is decreasing by \$449,518 (-7.9%) due to the completion of a longstanding historical records imaging project and Phase I of the Restrictive Covenant Modification Program, which also results in a decrease to the use of fund balance. The Recorder is seeing a slight increase in the number of documents recorded and although the department will rely on the Modernization fund balance for special projects, the day-to-day Recorder Operations funds managed by the Department are derived from fees for recording documents, which are set by State law. The Department anticipates that the state will raise the rates in the coming fiscal year, leading to an increase in revenue..
- Assessor – This service area is increasing by \$487,000 (3.4%) due to an increase of the internal department’s administrative costs as well as internal service rates paid for support.

State and Federal Budget Impacts

AB 2224: County recorders: fees. – As of February 19, 2026, this bill was introduced to the California State Assembly and proposes a maximum recording fee of \$15 per document and \$4 for each additional page. Currently, there is a maximum recording fee of \$10 per document and \$3 per additional page. If passed, this change is anticipated to go into effect January 1, 2027, and will cover the cost increases that have not been addressed for many years.

REGISTRAR OF VOTERS

Evelyn Mendez Registrar of Voters

Registrar of Voters is committed to provide the highest level of service to the voters of Sonoma County, to eliminate barriers to participation in the democratic process, to educate youth as to the importance of the democratic process, and to provide assistance to candidates, proponents and opponents of ballot measures and political jurisdictions in a fair and unbiased manner.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$10,558,389
Departmental Operating Expenditures		\$10,558,389
Internal Transfers		\$0
<u>Funding Sources</u>		\$10,558,389
Total Revenues/Use of Fund Balance		\$5,979,061
Total General Fund Contribution		\$4,579,328
% Funded by General Fund		43.4%
Total Staff		22.00

DEPARTMENT OVERVIEW

The Registrar of Voters (ROV) consists of one operational service area. The Department provides the essential government function mandated by state law of election-related duties and other public services that increase citizen participation and education.

Service Area Descriptions

Registrar of Voters conducts federal, state, and local elections; files candidate statements; registers voters; and maintains the voter registration files.

Please note our new address:
3880 Brickway Blvd.
Santa Rosa, CA 95403

For more information, call (707) 565-6800, or visit <http://sonomacounty.ca.gov/ROV>

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Registrar of Voters	22.00	22.00	0.00	0.0
Total Permanent Positions	22.00	22.00	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Registrar of Voters	\$9,614,336	\$10,558,389	\$944,053	9.8
Gross Departmental Expenditures	\$9,614,336	\$10,558,389	\$944,053	9.8
<i>Less: Internal Department Transfers and Reimbursements</i>	\$0	\$0	\$0	0.0
Departmental Operating Expenditures*	\$9,614,336	\$10,558,389	\$944,053	9.8

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$3,665,947	\$4,138,763	\$472,816	12.9
Services and Supplies	\$5,252,620	\$5,238,193	(\$14,427)	(0.3)
Capital Expenditures	\$500,000	\$1,000,000	\$500,000	100.0
Other Expenses*	\$195,769	\$93,417	(\$102,352)	(52.3)
Transfers within the County**	\$0	\$88,016	\$88,016	100.0
Total Expenditures by Character	\$9,614,336	\$10,558,389	\$944,053	9.8

*Other Expenses is a Capital Lease Debt for the purchase of new voting equipment, the Capital Lease Debt ends June 30, 2029.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$4,278,666	\$4,579,328	\$300,662	7.0
Fees and Charges for Services	\$3,876,371	\$4,133,821	\$257,450	6.6
State, Federal, & Other Govt. Revenue	\$19,591	\$25,744	\$6,153	31.4
Other Departmental Revenue*	\$219,708	\$72,000	(\$147,708)	(67.2)
Use of Fund Balance	\$1,220,000	\$1,394,000	\$174,000	14.3
Transfers & Reimbursements within the County**	\$0	\$353,496	\$353,496	100.0
Total Revenues/Use of Fund Balance	\$9,614,336	\$10,558,389	\$944,053	9.8

*Other Departmental Revenue includes sales of maps, mailing lists, etc. and interest earnings on department fund balance in the Accumulative Capital Outlay Fund.

**Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Registrar of Voters department Recommended Budget for FY 2026-27 is \$10.5 million, funded by General Fund contribution of \$4.6 million, Fees and Charges for services of \$4.1 million primarily from election reimbursements, use of Accumulated Capital Outlay Fund Balance of \$1.4 million, as well as internal transfers.

Major Variances

Registrar of Voters expenditures are increasing nearly 10% or \$944,053 primarily due to increased projected election expenses associated with the November 2026 Gubernatorial General Election, and the purchase of an additional mail sorting machine. Salary and benefits are increasing as a result of overtime and extra help for election costs and the ROV being a standalone department with its own administrative positions, where previously it was billed for administrative purposes.

State and Federal Budget Impacts

Not Applicable

INDEPENDENT OFFICE OF LAW ENFORCEMENT REVIEW AND OUTREACH (IOLERO)

John Alden
Director

The Independent Office of Law Enforcement Review and Outreach (IOLERO) mission is to strengthen the relationship between the Sheriff’s Office and the community it serves through auditing Sheriff’s investigations of civilian complaints; investigating Whistleblower complaints, in-custody deaths, and fatal uses of force; outreach; policy recommendations; and the promotion of greater transparency of law enforcement operations.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$2,498,053
Departmental Operating Expenditures		\$2,498,053
Internal Transfers		\$0
<u>Funding Sources</u>		\$2,498,053
Total Revenues/Use of Fund Balance		\$7,122
Total General Fund Contribution		\$2,490,931
% Funded by General Fund		99.7%
Total Staff		7.50

DEPARTMENT OVERVIEW

IOLERO is responsible for providing objective, independent audit of the findings of administrative investigations conducted by the Sheriff’s Office Professional Standards Unit related to civilian complaints to ensure adherence to policies and procedures. IOLERO also directly investigates whistleblower complaints, in-custody deaths, and fatal uses of force. In Addition, IOLERO makes recommendations for institutional improvement. Finally, IOLERO conducts outreach to the community, and provides administrative support to the Community Advisory Council (CAC).

For more information, call 707-565-1534 or visit <https://sonomacounty.ca.gov/iolero/> .

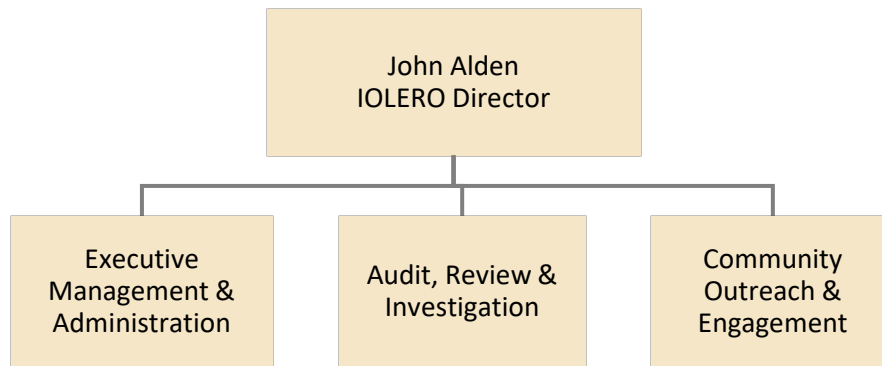
Service Area Descriptions

Executive Management and Administration handles the day-to-day department operations and functions such as the intake and tracking of complaints, budget, recruitment and training, workplace safety planning, media appearances, Public Records Act requests, and report writing including IOLERO’s annual report. Other functions may include researching legislation, ensuring IOLERO’s compliance with County policies, identifying additional sources of income such as grants and collaborations with other departments to further the mission of IOLERO. This area also includes the executive leadership of the agency, which oversees all areas as well as directly assisting in work related to other service areas.

Audit, Review and Investigation provides objective and independent auditing of law enforcement administrative investigations by the Sonoma County Sheriff’s Office to ensure there have been no violations of policy or procedure, that investigations are complete, and that the conclusions reached are appropriate. IOLERO directly investigates whistleblower complaints, in-custody deaths, and fatal uses of force and is charged with auditing civil cases brought against Sheriff personnel for alleged use of force violations. Finally, this unit increases transparency and accountability by memorializing the outcomes of audits and investigations in IOLERO’s annual report.

Community Outreach & Engagement increases awareness of IOLERO and its functions through community outreach and engagement with the communities of Sonoma County. To strengthen the relationship between law enforcement in Sonoma County and the community it serves, IOLERO participates in various community events and meetings, and makes presentations to local colleges, including the Public Safety Training Center, and leadership organizations. This work also includes collaboration and participation in the meetings and activities of the Community Advisory Council (CAC). IOLERO coordinates with the CAC to explore issues related to law enforcement reform, engage the community to create policy recommendations for the Sheriff, and generally create dialogue between the Community and the Sheriff’s Office around community partnership in shaping law enforcement operations. This unit also provides administrative support to the CAC.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Executive Management & Administration	3.00	3.00	0.00	0.0
Community Outreach and Engagement	1.00	1.00	0.00	0.0
Audit, Review and Investigation	3.50	3.50	0.00	0.0
Total Permanent Positions	7.50	7.50	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Executive Management and Administration	\$1,043,293	\$1,025,417	(\$17,876)	(1.7)
Community Outreach and Engagement	\$255,122	\$260,631	\$5,509	2.2
Audit, Review and Investigation	\$1,200,131	\$1,212,005	\$11,874	1.0
Gross Departmental Expenditures	\$2,498,546	\$2,498,053	(\$493)	(0.0)
<i>Less: Internal Department Transfers and Reimbursements</i>	\$0	\$0	\$0	0.0
Departmental Operating Expenditures	\$2,498,546	\$2,498,053	(\$493)	(0.0)

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$2,121,165	\$2,132,598	\$11,433	1.0
Services and Supplies	\$371,540	\$358,335	(\$13,205)	(3.5)
Transfers within the County*	\$5,841	\$7,120	\$1,279	21.9
Total Expenditures by Character	\$2,498,546	\$2,498,053	(\$493)	(0.0)

*Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$2,485,566	\$2,490,931	\$5,365	0.2
Transfers & Reimbursements within the County*	\$12,980	\$7,122	(\$5,858)	(45.1)
Total Revenues/Use of Fund Balance	\$2,498,546	\$2,498,053	(\$493)	(0.0)

*Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Independent Office of Law Enforcement Review and Outreach (IOLERO) department budget recommended for FY 2026-27 is approximately \$2.5 million or 1% of the Sheriff Office's Budget as established by Measure P, funded fully by General Fund contribution and representing an increase of \$5,365 over FY 2025-26 contribution.

Major Variances

IOLERO has no major variances to revenues or expenditures in FY 2026-2027.

State and Federal Budget Impacts

Not applicable.

OFFICE OF EQUITY

Melissa Valle
Director

The mission of the Sonoma County Office of Equity is to work in authentic and collaborative partnerships within County government; with Black, Indigenous, and communities of color; and with community members who are disproportionately impacted by systemic inequities to:

- *Recognize and disrupt systemic harm,*
- *Redesign structures and direct resources towards healing, liberation, and belonging,*
- *Build transparency and accountability in County institutions, policies, and culture.*

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$2,475,519
Departmental Operating Expenditures		\$2,475,519
Internal Transfers		\$0
<u>Funding Sources</u>		\$2,475,519
Total Revenues/Use of Fund Balance		\$417,951
Total General Fund Contribution		\$2,057,568
% Funded by General Fund		83.1%
Total Staff		11.00

DEPARTMENT OVERVIEW

With the creation of the Office of Equity in August 2020, the County of Sonoma Board of Supervisors recognized the County’s powerful role in addressing racial inequities in local communities by integrating analytic and culturally responsive expertise into County government functions. The work of the Office of Equity is informed by data that shows where inequities compound, creating disparate impacts, and by the lived experiences of the local communities most impacted by those inequities. In alignment with the County’s Strategic Plan’s Racial Equity and Social Justice Pillar, the Office of Equity also serves as the primary engine for expanding the capacity of the County workforce to learn about racial equity and how to apply critical inquiry in their work as public servants. The Office of Equity relies on its strong partnerships with leadership and staff throughout the County organization to carry its work forward. Their intentional participation in trainings, communities of practice, and the implementation of various efforts is instrumental in developing programs, practices, policy recommendations, and a culture of public service that is focused on creating positive outcomes for all Sonoma County residents, especially low-income communities and communities of color.

For more information, call 707-565-8980, or visit the Office of Equity website at <https://sonomacounty.gov/administrative-support-and-fiscal-services/office-of-equity> (English) or <https://sonomacounty.gov/administrative-support-and-fiscal-services/office-of-equity/oficina-de-equidad> (Spanish).

Service Area Descriptions

The **Racial Equity Learning Program (RELP)** is responsible for expanding the County workforce's ability to move racial equity from learning to practice. Staff in this area deliver foundational racial equity learning modules and reinforce learning by providing one-on-one technical assistance to department staff as they adopt equity practices in their work. Core learning components include the Racial Equity Foundations Training, which builds a historical and structural understanding of racial inequities for public servants and serves as a prerequisite for the Equity in Data Training and the Anti-Racist Results-Based Accountability (AR-RBA) Training. Together, these trainings expand staff capacity to apply equitable data practices, conduct antiracist analyses, develop Racial Equity Analyses (REA) for Key Board Items, and integrate equity into program design, evaluation, and decision-making.

The **Racial Equity Action Plan** service area is responsible for the implementation of the Racial Equity Action Plan (REAP), adopted by the Board on May 17, 2024. The REAP presents a roadmap toward achieving one main goal: "All County staff, especially staff of color, feel a sense of belonging and are supported to achieve their career goals within the County organization." To make meaningful and coordinated progress towards the REAP main goal and supporting strategies, under this service area, the Office of Equity convenes a Core Team of liaisons from participating County departments, where staff come together to co-develop recommendations for implementing the REAP strategies within departments and across the County.

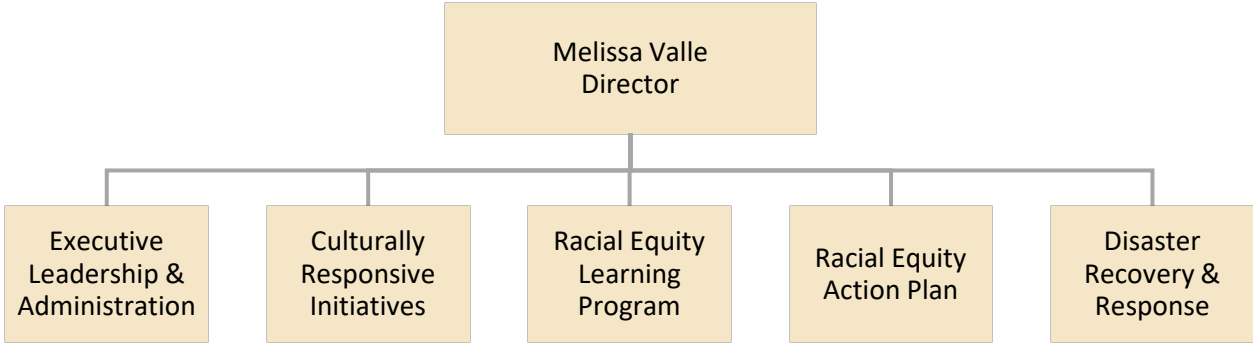
The **Culturally Responsive Initiatives** service area is responsible for developing the frameworks, processes, infrastructure, and recommendations needed to embed culturally responsive practices into emerging programs and Board-approved policies. This service area strengthens the County's capacity to implement anti-racist and community-centric approaches early and as the baseline of initiatives that have direct community impact. Current efforts in this service area are focused on the implementation of the Boards and Commissions Plan, the Language Access Policy and Plan, and include the Office's participation in the co-design of the America Rescue Plan Act (ARPA) Community Resilience Programs, in partnership with the Human Services Department.

The **Executive Leadership and Administration** service area consists of the staff carrying out the tasks necessary for a County department to operate. Responsibilities in this service area include personnel and office management, budget preparation, funding tracking, contracting oversight, department safety plan development and implementation, and other critical administrative duties contributing to the effective functioning of the Office of Equity and its initiatives.

The **Disaster Recovery and Response** service area is responsible for expanding the County's capacity to identify, address, and mitigate disparities that emerge before, during, and after disasters. Staff in this service area help the County enhance its emergency response and recovery services to better reach low-income and communities of color, who are at higher risk of experiencing disparate outcomes as a result of disasters, by establishing meaningful connections and response structures with trusted community institutions and partners. Key initiatives supported by this service area include the Disaster Emergency Financial Assistance and the Universal Disaster Intake Process in collaboration with the Human Services Department, the Department of Emergency Management, and Community Organizations Active

in Disaster (COAD). This service area is funded by American Rescue Plan Act (ARPA) dollars and is scheduled to sunset in December 2026, when the ARPA funding ends.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Executive Leadership & Administration Overhead	3.50	3.50	0.00	0.0
Culturally Responsive Initiatives	5.00	3.00	-2.00	(40.0)
Racial Equity Learning Program	0.00	2.00	2.00	100.0
Racial Equity Action Plan	1.50	1.50	0.00	0.0
Disaster Recovery and Response	1.00	1.00	0.00	0.0
Total Permanent Positions	11.00	11.00	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Executive Leadership & Administration Overhead	\$1,078,721	\$1,132,085	\$53,364	4.9
Culturally Responsive Initiatives	\$1,074,041	\$462,950	(\$611,091)	(56.9)
Racial Equity Learning Program	\$0	\$433,402	\$433,402	100.0
Racial Equity Action Plan	\$371,937	\$342,881	(\$29,056)	(7.8)
Disaster Recovery and Response	\$217,665	\$104,201	(\$113,464)	(52.1)
Gross Departmental Expenditures	\$2,742,364	\$2,475,519	(\$266,845)	(9.7)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.0</i>
Departmental Operating Expenditures*	\$2,742,364	\$2,475,519	(\$266,845)	(9.7)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Salaries and Benefits	\$2,314,867	\$2,043,734	(\$271,133)	(11.7)
Services and Supplies	\$427,497	\$421,817	(\$5,680)	(1.3)
Transfers within the County*	\$0	\$9,968	\$9,968	100.0
Total Expenditures by Character	\$2,742,364	\$2,475,519	(\$266,845)	(9.7)

*Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
General Fund Contribution	\$2,126,377	\$2,057,568	(\$68,809)	(3.2)
Transfers & Reimbursements within the County*	\$615,987	\$417,951	(\$198,036)	(32.1)
Total Revenues/Use of Fund Balance	\$2,742,364	\$2,475,519	(\$266,845)	(9.7)

*Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Office of Equity's FY 2026-27 Recommended Budget is approximately \$2.47 million, funded by a General Fund contribution of approximately \$2 million, \$207,405 of Year 2 Strategic Plan funding, and approximately \$200,000 in federal American Rescue Plan Act funding.

Major Variances

Executive Leadership and Administration expenditures increased \$53,364 (5%) to \$1.13 million due to salary & benefits costs associated with the 3.5 FTE staff that occupy this service area, as well as increased internal service rates.

Culturally Responsive Initiatives (*formerly known as Racial Equity Technical Assistance*), will see expenditures decrease by \$611,091 (57%), largely due to moving the cost of 2.0 FTE positions to the Racial Equity Learning Program service area, as well as the sunsetting of a time-limited 1.0 FTE (Project) Program, Planning, and Evaluation Analyst (PPEA) position that will end on December 31, 2026.

Racial Equity Learning Program: This service area reflects an increase of \$433,402 primarily due to the movement of 2.0 FTE positions from the Culturally Responsive Initiatives service area to this service area to better align the positions with the racial equity training work they are primarily supporting.

Racial Equity Action Plan: This service area reflects a decrease of \$29,056 (8%) due to expected salary savings associated with a vacant position in this service area.

Disaster Recovery and Response: A decrease of \$113,464 (52%) in this service area is due to the sunsetting of a 1.0 FTE (Project) Program, Planning, and Evaluation Analyst (PPEA) position, funded by the American Rescue Plan Act (ARPA), which expires on December 31, 2026.

State and Federal Budget Impacts

While the Office of Equity does not receive State or Federal funding, it will continue to monitor and adapt to any federal or state legislative changes, as these may impact operations across any or all of the Office's service areas.



DEPARTMENT OF EMERGENCY MANAGEMENT

Jeffrey DuVall, CEM, CA-PEM
Director

Our MISSION is to support Sonoma County before, during, and after emergencies. Our team VALUES integrity, inclusivity, and innovation. Our VISION is an empowered and resilient community built through education, collaboration, and trust.

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	\$6,194,361
Departmental Operating Expenditures	\$5,877,355
Internal Transfers	\$317,006
<u>Funding Sources</u>	\$6,194,361
Total Revenues/Use of Fund Balance	\$1,670,780
Total General Fund Contribution	\$4,523,581
% Funded by General Fund	73.0%
Total Staff	15.00

DEPARTMENT OVERVIEW

The Department of Emergency Management leads and coordinates major countywide programs, including community disaster preparedness, public education, government staff development, response planning, alert and warning, incident response management, continuity of operations/government, short-term recovery, and serves as the lead agency on behalf of the Sonoma County Operational Area, which includes cities, special districts, tribal nations, and unincorporated areas of the County. The Department develops and sustains effective relationships with community members, County departments, cities, special districts, state and federal agencies, educational partners, community-based organizations, and other allied stakeholder agencies.

For more information, call (707) 565-1152, or visit the Department of Emergency Management’s webpage at <https://sonomacounty.gov/administrative-support-and-fiscal-services/emergency-management>, or for preparedness and emergency information, visit <https://socoemergency.org/>

Service Area Descriptions

Executive Leadership and Administrative Services is responsible for leadership, management, and coordination of internal administrative functions for the Department, including collaboration with County departments, other municipalities, and federal agencies regarding comprehensive emergency management efforts affecting Sonoma County. The Administrative division develops and administers the annual budget, human resources and payroll, accounting, records management, department operations, information technology logistics, oversees Grant

Administration and departmental special programs, and provides administrative support to department staff and the Operational Area Emergency Council.

Emergency Coordination & Planning includes emergency coordination and management of emergency operations resources. Functions in this service area include conducting threat and hazard assessments, developing emergency response plans, delivering training for county staff and Operational Area jurisdictions, facilitating exercises to validate plans and training, staffing the 24/7 Staff Duty Officer program, coordinating the County's Continuity of Operations Plan (COOP) program and department safety program.

Community Preparedness develops individual, family, neighborhood, community, and private sector disaster preparedness through targeted outreach, public education, and engagement.

Community Alert & Warning maintains 24/7 communications technology, develops policies and training, and leads multi-jurisdictional coordination that enables the delivery of public warnings via the SoCoAlert, Wireless Emergency Alert, Emergency Alert System, and NOAA weather radio systems. This Service Area also manages the County's network of wildfire monitoring cameras and supervises the Auxiliary Communications System volunteer program.

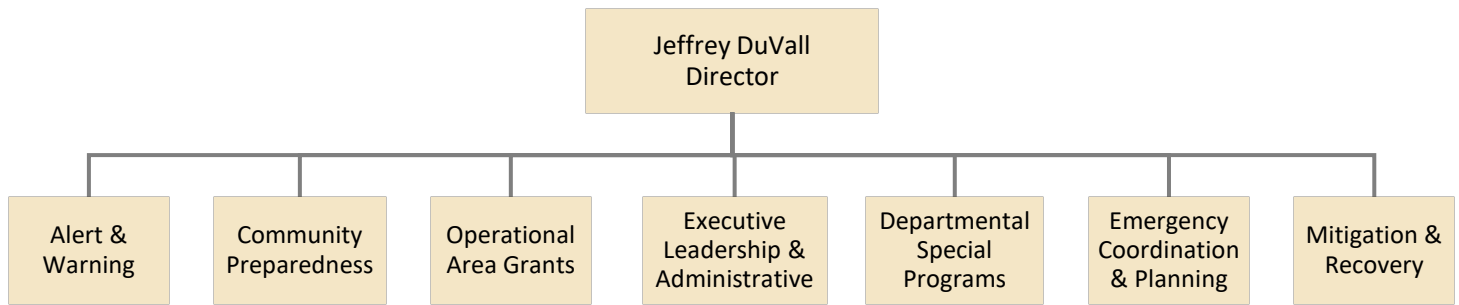
Operational Area Grants are responsible for applying for and administering multiple Department of Homeland Security (DHS), Federal Emergency Management Administration (FEMA) grants, and California Department of Housing and Community Development (HCD) Community Block Development (CDBG) grants on behalf of the County and Operational Area. The significant majority of funding in this section is federal passthrough for grant-acquired equipment, programs, and projects to support efforts in preparedness, response, recovery, and mitigation.

Emergency Operations Resources manages all departmental emergency operations resources on behalf of the County and Operational Area, which includes maintenance of the County's Emergency Operations Center (EOC) facility, alternate EOC locations and systems, multiple emergency supply warehouse spaces, response fleet vehicles, and response trailers.

Departmental Special Programs is responsible for fiscal and administrative oversight of special projects as directed by the Board of Supervisors. Examples include the Sonoma County Unified Community Preparedness and Long-Term Disaster Recovery Project, funded by the American Rescue Plan Act (ARPA), and the Sonoma County Water Security Fund Climate and Drought Resilience Project.

Hazard Mitigation and Recovery is responsible for countywide hazard mitigation planning, updates to the countywide Multi-jurisdictional Hazard Mitigation Plan, conducting threat and hazard assessments, short-term recovery planning, and working with county departments in the development and implementation of hazard mitigation actions to reduce the impacts from disasters within the County.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Executive Leadership & Administration	4.00	4.00	0.00	0.0
Emergency Coordination & Planning	3.00	3.00	0.00	0.0
Community Preparedness	2.00	2.00	0.00	0.0
Community Alert & Warning	2.00	3.00	1.00	50.0
Operational Area Grants	2.00	2.00	0.00	0.0
Emergency Operations Resources	0.00	0.00	0.00	0.0
Departmental Special Programs	0.00	0.00	0.00	0.0
Hazard Mitigation & Recovery	1.00	1.00	0.00	0.0
Total Permanent Positions	14.00	15.00	1.00	7.1

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Executive Leadership & Administration	\$1,210,731	\$1,231,922	\$21,191	1.8
Emergency Coordination & Planning	\$759,930	\$749,759	(\$10,171)	(1.3)
Community Preparedness	\$666,585	\$663,257	(\$3,328)	(0.5)
Community Alert & Warning	\$630,189	\$809,022	\$178,833	28.4
Operational Area Grants	\$1,494,712	\$1,430,532	(\$64,180)	(4.3)
Emergency Operations Resources	\$851,571	\$1,020,009	\$168,438	19.8
Departmental Special Programs	\$759,454	\$35,006	(\$724,448)	(95.4)
Hazard Mitigation & Recovery	\$267,432	\$254,854	(\$12,578)	(4.7)
Gross Departmental Expenditures	\$6,640,604	\$6,194,361	(\$446,243)	(6.7)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$372,971</i>	<i>\$317,006</i>	<i>(\$55,965)</i>	<i>(15.0)</i>
Departmental Operating Expenditures*	\$6,267,633	\$5,877,355	(\$390,278)	(6.2)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$3,546,473	\$3,745,764	\$199,291	5.6
Services and Supplies	\$2,506,961	\$1,988,004	(\$518,957)	(20.7)
Capital Expenditures	\$10,000	\$95,000	\$85,000	850.0
Other Expenses	\$146,205	\$0	(\$146,205)	(100.0)
Transfers within the County*	\$430,965	\$365,593	(\$65,372)	(15.2)
Total Expenditures by Character	\$6,640,604	\$6,194,361	(\$446,243)	(6.7)

*Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$4,291,403	\$4,523,581	\$232,178	5.4
State, Federal, & Other Govt. Revenue	\$1,088,599	\$1,029,300	(\$59,299)	(5.4)
Transfers & Reimbursements within the County*	\$1,260,602	\$641,480	(\$619,122)	(49.1)
Total Revenues/Use of Fund Balance	\$6,640,604	\$6,194,361	(\$446,243)	(6.7)

*Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for the Department of Emergency Management includes expenditures totaling \$6.2 million, financed with \$4.5 million from General Fund support, \$1 million of passthrough funding from federal grants and \$641,480 in internal reimbursements and transfers. Appropriations are decreasing by \$446,243 from FY2025-26 due to a slight reduction in budgeted federal grant funding, and the culmination of two special projects, the Sonoma County Unified Community Preparedness and Long-Term Disaster Recovery Project funded through ARPA, and the time-limited Climate and Drought Resilience Project.

Major Variances

Overview: The Department of Emergency Management restructured Service Areas for Fiscal Year 2026-27 to better reflect individual divisions and budget areas.

- Community Alert & Warning – There is a 28.4% or \$178,833 increase in this service area and the associated general fund due to the addition of 1.0 FTE Emergency Management Communications Manager that was transferred from the County Communications Program, including General Fund contribution, during Fiscal Year 2025-26.
- Operational Area Grants – There is a slight decrease of 4.3% or \$64,180 in this service area due to less FEMA State Homeland Security Grant and Hazard Mitigation Grant Program federal grant funding budgeted.
- Emergency Operations Resources – There is a 19.8% or \$168,180 increase in this service area due to increases in new agreements for alert and warning and web-based incident management software, and overall increases from internal county service charges.
- Departmental Special Programs – The 95.4% or \$724,448 decrease in this service area is due the culmination of the following special projects:
 - Department of Emergency Management’s Sonoma County Unified Community Preparedness and Long-Term Disaster Recovery Project ended in December 2025. The three-year project was approved by the Board of Supervisors on May 24, 2022, and was funded with American Rescue Plan Act funds.
 - Climate and Drought Resilience Project, established by Board direction on July 12, 2022. This project is co-lead with Sonoma County Water and was funded by the Water Security Fund, established during the FY22-23 Budget Hearings to develop planning and response capabilities to respond to extreme heat and catastrophic drought conditions and create a more defined flood coordination framework.

State and Federal Budget Impacts

- **Executive Leadership, Administrative Services, Operational Area Grants, and Emergency Coordination & Operations Divisions** are tracking and awaiting the recommendations from the Federal Emergency Management Agency (FEMA) Review Council established by Executive Order 14180 to evaluate and improve FEMA's efficacy, priorities, and competence. Recommendations from the Review Council are at this time unknown, but any significant changes to FEMA will have a direct impact on DEM and the county/operational area during a disaster.
- **Executive Leadership, Administrative Services, and Operational Area Grants** continue to monitor federal court cases centered around modified terms and conditions of obligated federal grants, and funds to anticipate and report impacts to the operational area in areas of planning/preparedness, training/exercise, equipment/technology, critical infrastructure protection, cybersecurity investments, community preparedness/resilience, and capacity building.
- **Executive Leadership, Administrative Services, and Emergency Coordination and Operations** along with county departments, agencies, special districts, and operational area partners, will start planning for implementation of the FOUND Act (California Assembly Bill 478), effective January 1, 2026. This new law requires California local governments to integrate pet rescue and reunification procedures into their emergency plans during the next scheduled update. The next scheduled update of the County's emergency operations plan (EOP) is scheduled by the end of CY-2029. While maintaining official safety authority, the law mandates rescue protocols for evacuation zones and prohibits the immediate adoption or euthanasia of rescued pets. Currently this is an unfunded mandate.

FIRE SERVICES FUNDS

David Guhin
County Executive

Sonoma County is committed to working with local fire service agencies and stakeholders to improve fire protection services in Sonoma County.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$10,003,886
Departmental Operating Expenditures		\$10,003,886
Internal Transfers		\$0
<u>Funding Sources</u>		\$10,003,886
Total Revenues/Use of Fund Balance		\$10,003,886
Total General Fund Contribution		\$0
% Funded by General Fund		0.0%
Total Staff		0.00

DEPARTMENT OVERVIEW

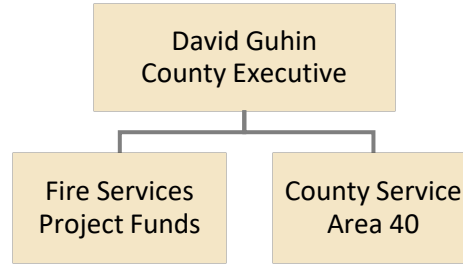
The Fire Services Funds represent the funding dedicated by the Board of Supervisors since 2015 for enhancing fire services within Sonoma County via the Fire Services Project. This initiative focuses on facilitating efficient, effective, and sustainable fire services via fire agency consolidations. Two different budget units are reflected in this narrative and represent the source of funds used to support consolidation efforts. For more information, call (707) 565-2431, or visit: <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/strategic-initiatives/fire-services-project>.

Service Area Descriptions

Fire Services Project funds support fire agency consolidation and are allocated by the Board of Supervisors. Since 2015, the Board has dedicated a portion of the County’s Proposition 172 Public Safety funds, Transient Occupancy Tax (TOT) revenue, and other discretionary sources. These funds have supported consolidation of CSA 40 Volunteer Fire Companies into existing fire protection districts and other key efforts through revenue-sharing agreements that stabilize newly consolidated districts. As a result, the number of fire agencies serving Sonoma County has decreased from 43 to fewer than 25, improving efficiency and service delivery.

County Service Area (CSA) 40 was formed in 1993 as a special dependent district to collect property taxes and provide fire protection to unincorporated areas not within an existing Fire Protection or County Services District. Through the Fire Services Project, all remaining Volunteer Fire Companies have consolidated into existing fire protection districts. The remaining CSA 40 territories include Incident Response Program (IRP) areas 51, 56, 61, and 71. Sonoma County Fire District is annexing IRP 51, 56, and 61, with completion anticipated in June 2026. The City of Santa Rosa provides fire services to IRP 71 and is likely to annex IRP 71 as part of larger annexation movements. Once annexed, the County will dissolve CSA 40.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

There are no positions in this department.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Fire Services Project	\$9,625,363	\$9,990,886	\$365,523	3.8
County Service Area 40	\$150,724	\$13,000	(\$137,724)	(91.4)
Gross Departmental Expenditures	\$9,776,087	\$10,003,886	\$227,799	2.3
<i>Less: Internal Department Transfers and Reimbursements</i>	\$0	\$0	\$0	0.0
Departmental Operating Expenditures	\$9,776,087	\$10,003,886	\$227,799	2.3

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Services and Supplies	\$9,776,087	\$10,003,886	\$227,799	2.3
Total Expenditures by Character	\$9,776,087	\$10,003,886	\$227,799	2.3

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
State, Federal, & Other Govt. Revenue	\$4,898,770	\$4,844,524	(\$54,246)	(1.1)
Other Departmental Revenue*	\$100,000	\$210,646	\$110,646	110.6
Use of Fund Balance	(\$313,994)	\$22,461	\$336,455	(107.2)
Transfers & Reimbursements within the County**	\$5,091,311	\$4,926,255	(\$165,056)	(3.2)
Total Revenues/Use of Fund Balance	\$9,776,087	\$10,003,886	\$227,799	2.3

*Other Revenue is made of property tax revenue associated with remaining areas of County Service Area 40 and interest earnings on fund balance.

**Reflects all funds that are transferred both within this department as well as between departments. Includes ongoing Transient Occupancy Tax Contribution of \$3,426,255, and General Fund support of \$1,500,000.

BUDGET HIGHLIGHTS

Budget Overview

The Fire Services Funds FY 2026/27 Recommended Budget, made up of the Fire Services Project and CSA 40 Fire Services, totals \$10 million in expenditures, supported primarily by Proposition 172 (\$4.64 million), Transient Occupancy Tax (TOT) revenues (\$3.43 million), and \$1.5 million in General Fund support, along with interest earnings on fund balance and CSA 40 property tax and special district revenues. Major expenditures include ongoing agreements with Sonoma County Fire District, Gold Ridge Fire Protection District, and Sonoma Valley Fire Protection District. Declines in Proposition 172 and TOT estimates contrast with expenditure increases driven by escalators tied to the Consumer Price Index and property tax growth in fire service agreements. As a result, expenditure growth outpaces revenue projections, and the FY 26-27 budget relies on fund balance to maintain existing fire service consolidation commitments.

Major Variances

- **County Service Area 40 expenditures** are decreasing \$137,724 (91.4%) due to Sonoma County Fire District's annexation of IRP 51, 56, and 61, with completion expected in June 2026. As annexation reduces the remaining service area, CSA 40 obligations decline significantly, including the reduction of contract costs for incident response and needs for accounting and auditing services.
- **Fire Services Project expenditures** are increasing \$365,523 (3.8%) due to annual escalators in existing agreements with Sonoma County Fire District, Gold Ridge Fire Protection District, and Sonoma Valley Fire Protection District. These increases are primarily tied to Consumer Price Index adjustments and property tax growth in the respective service areas.
- **Fire Services Project revenues** are decreasing \$45,502 due to lower projected Proposition 172 and Transient Occupancy Tax (TOT) revenues. This decrease is partially offset by including interest earnings on fund balance (\$150,000), which prior budgets did not include and reflect recent actual collections.
- **Use of fund balance** increases by \$336,455 from the prior fiscal year, shifting from anticipated net savings of \$313,994 in FY 2025-26 to a net cost of \$22,461 in FY 2026-27. This change reflects declining sales tax and TOT projections, in contrast to expenditure growth driven by CPI and property tax escalators, a pattern that is typical during slower economic periods. As a result, the budget relies on fund balance to maintain existing fire service consolidation commitments. This structural imbalance will increase beginning in FY 2027/28, when the revenue sharing agreement with North Sonoma County Fire Protection District, which provides approximately \$200,000 annually in property tax revenue from annexed territory, is scheduled to expire.

State and Federal Budget Impacts

No impacts



COURT SUPPORT AND GRAND JURY

David Guhin County Executive

The Court system in Sonoma County is a multi-disciplinary system relying on many partners to function efficiently. Consistent with the Lockyer-Isenberg Trial Court Funding Act of 1997 (AB 233) Sonoma County provides financial resources through the Court Support Services Budget to support the County's role in this system, and to ensure fairness and equity for all involved in the Justice System. The County also supports the Grand Jury in its role as an oversight body for all governmental entities within the County.

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	\$13,176,620
Departmental Operating Expenditures	\$13,176,620
Internal Transfers	\$0
<u>Funding Sources</u>	\$13,176,620
Total Revenues/Use of Fund Balance	\$2,434,774
Total General Fund Contribution	\$10,741,846
% Funded by General Fund	81.5%
Total Staff	0.00

DEPARTMENT OVERVIEW

The Court Support Services budget provides for various court and criminal justice related expenses for which the county is financially responsible and for receipt of revenues which are not included in departmental budgets.

For more information regarding the Civil Grand Jury, call (707) 521-6500 or visit <http://sonoma.courts.ca.gov/>

Service Area Descriptions

The **Grand Jury** is composed of 19 individuals whose primary function is to examine all aspects of county and city government and special districts to ensure that they are efficient, honest, fair, and dedicated to serving the public. The Grand Jury is empaneled by the Presiding Judge of the Superior Court on a fiscal year basis and submits an annual report of their findings to the Presiding Judge. The costs of the Grand Jury are charged to the County General Fund budget, as mandated by state law. Expenditure appropriations for Grand Jury expenses are housed within the Court Support budget.

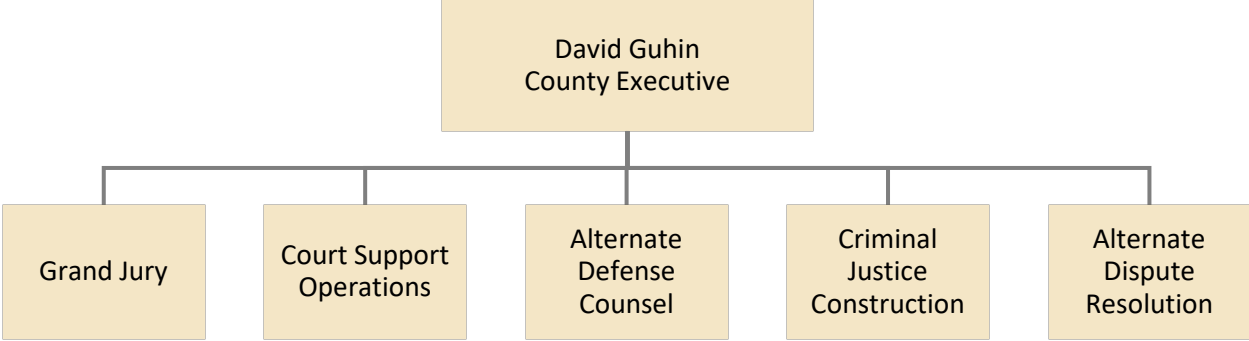
Court Support Operations includes revenues received by the County from specific court fines and fees. The fines and fees are used to partially fund the County's Maintenance of Effort (MOE) payment as required by the Lockyer-Isenberg Trial Court Funding Act of 1997.

The **Alternate Defense Counsel** budget accounts for all costs associated with indigent defense when the Public Defender is unable to provide representation due to a conflict, such as when there are multiple defendants involved in a case. The program is managed by County Counsel.

The **Criminal Justice Construction Fund** is funded by court fees and fines, with revenues dedicated to facility improvements for criminal justice facilities, primarily at the Main Adult Detention Facility and Juvenile Justice Center, as included in the Capital Projects Budget.

The **Alternate Dispute Resolution** Special Revenue Fund fully supports mediation services provided to the public as an alternative to civil court proceedings. These services are intended to reduce costs and time needed for resolution by the parties involved in civil proceedings.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

There are no positions in this department.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Grand Jury	\$153,779	\$166,767	\$12,988	8.4
Court Support Operations	\$8,524,221	\$8,520,415	(\$3,805)	(0.0)
Alternate Defense Counsel	\$3,974,798	\$4,157,864	\$183,066	4.6
Criminal Justice Construction	\$602,995	\$247,574	(\$355,421)	(58.9)
Alternate Dispute Resolution	\$65,000	\$84,000	\$19,000	29.2
Gross Departmental Expenditures	\$13,320,793	\$13,176,620	(\$144,172)	(1.1)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.0</i>
Departmental Operating Expenditures	\$13,320,793	\$13,176,620	(\$144,172)	(1.1)

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Services and Supplies	\$4,200,570	\$4,412,825	\$212,255	5.1
Other Expenses*	\$8,503,003	\$8,503,403	\$400	0.0
Transfers within the County**	\$617,220	\$260,392	(\$356,828)	(57.8)
Total Expenditures by Character	\$13,320,793	\$13,176,620	(\$144,173)	(1.1)

*Other Expenses in the Court Support budget consist primarily of the quarterly remittance to the State pursuant to [GC 77201.3](#) to support local court operations. Counties statewide help support their local superior courts.

**This line reflects operational transfers to Capital Projects to support ongoing projects at the Main Adult Detention Facility and Juvenile Justice Center.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$10,578,103	\$10,741,846	\$163,743	1.5
Fees and Charges for Services	\$470,450	\$505,200	\$34,750	7.4
Other Departmental Revenue*	\$2,517,500	\$2,466,500	(\$51,000)	(2.0)
Use of Fund Balance	(\$248,505)	(\$536,926)	(\$288,421)	116.0
Transfers & Reimbursements within the County	\$3,245	\$0	(\$3,245)	(100.0)
Total Revenues/Use of Fund Balance	\$13,320,793	\$13,176,620	(\$144,173)	(1.1)

*Reflects the collection of court-imposed fines, forfeitures and other financial penalties.

BUDGET HIGHLIGHTS

Budget Overview

The Court Support budget for FY 26-27 includes \$13.2 million in expenditure appropriations supported by about \$10.74 million in General Fund and about \$2.43 million in charges for service such as civil filing fees, recording fees, and other revenue like fines, forfeitures and other court-imposed penalties. Overall expenditure appropriations are decreasing slightly from FY 25-26, primarily because capital projects at the Main Adult Detention Facility that are funded by the Criminal Justice Construction Fund require less support from this source, leading to a \$356,828 (58 percent) decrease in transfers within the county.

Major Variances

- **Grand Jury:** Grand Jury expenditures are increasing by \$12,988, or 8.4 percent, primarily to cover the increased costs for Spanish language translation of Grand Jury reports, increased printing expenses, and increased mileage reimbursement rates and meeting expenses.
- **Criminal Justice Construction Fund:** Funds have been utilized to perform work on the Main Adult Detention Facility roof, recreation yard, loading dock, and for enhancements to the Juvenile Justice Center's generator. Budgeted transfers from this fund to those projects are decreasing by nearly 58 percent.
- **Alternate Dispute Resolution:** Budgeted expenditure appropriations in this section are increasing by \$19,000 (29 percent) to reflect an anticipated return to pre-Covid levels of demand for mediation services.

State and Federal Budget Impacts

At this time, there are no anticipated changes at the state or federal level that will impact the Court Support budget.

JUSTICE SERVICES

Probation

District Attorney

Public Defender

Sheriff's Office



PROBATION

Vanessa Fuchs
Chief Probation Officer

Sonoma County Probation is committed to reducing recidivism, fostering accountability, promoting positive behavior change, and safeguarding the community.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$127,955,028
Departmental Operating Expenditures		\$93,830,139
Internal Transfers		\$34,124,889
<u>Funding Sources</u>		\$127,955,028
Total Revenues/Use of Fund Balance		\$86,801,940
Total General Fund Contribution		\$41,153,088
% Funded by General Fund		32.2%
Total Staff		269.00

DEPARTMENT OVERVIEW

Probation is a unique and vital part of the court, public safety, and local government continuum that serves as a connector to comprehensive services, and provides opportunity, and accountability for justice-involved individuals. As the alternative and/or follow up to incarceration, Probation plays a pivotal role in reducing recidivism, promoting successful community reentry, supporting rehabilitation, and enhancing community safety. Grounded in evidence-based practices, a commitment to equity and diversity, and informed and responsive service delivery in collaboration with a broad range of organizations and agencies, Probation is integral in fostering positive change within the community and for those the Department serves. Probation’s multi-dimensional approach to community safety includes:

- Holding clients accountable through community supervision.
- Preventing crime by changing criminal thinking.
- Objectively assessing the law and facts for individuals coming before the Court.
- Restoring victims and preventing future victimization.
- Rehabilitating clients with evidence-based strategies that change their behavior.

For more information, call (707) 565-2149, or visit <https://sonomacounty.gov/justice-services/probation>.

Service Area Descriptions

Adult Probation Services provides court services, community supervision, and referrals to appropriate services for adult clients. Adult Probation Services includes the investigations unit, collaborative courts, specialty units for specific populations, such as AB 109 realigned clients, gang involved clients, people convicted of sex offenses or domestic violence, those that are assessed as high risk to reoffend, clients in need of behavioral health services, and clients with a diagnosed mental illness. The Day Reporting Center serves primarily high-risk clients, many of whom are released from prison/jail to community supervision, and offers a variety of cognitive

behavioral interventions, delivered primarily by Department employees, substance use treatment provided by the Department of Health Services, job readiness/search assistance through Job Link, benefit eligibility determinations, and continuing education opportunities.

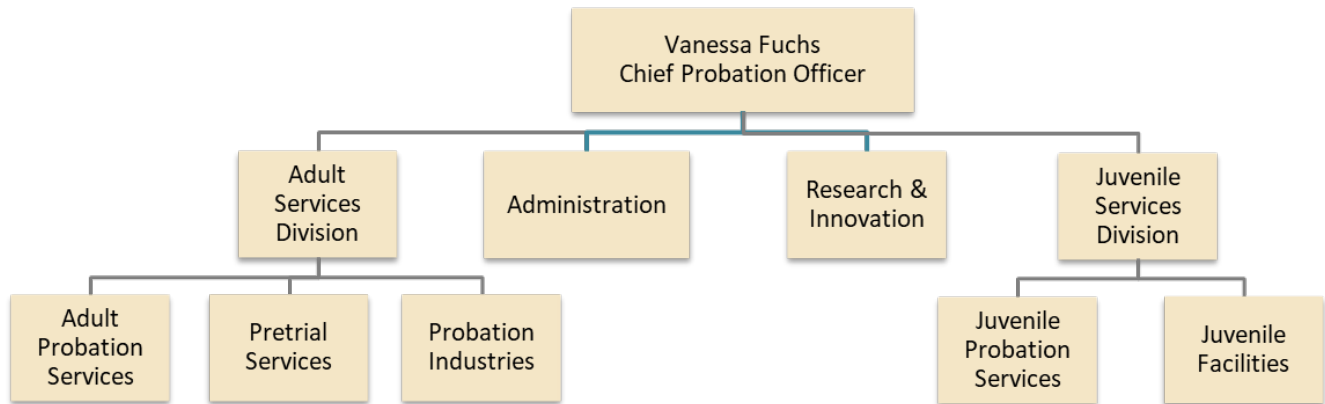
Pretrial Services uses a validated assessment to determine the risk of a person committing a new crime and/or not returning to court if released to the community pre-adjudication. Pretrial staff promote public safety by monitoring client behavior and providing referrals to supportive services such as housing or mental health and substance use treatment, while they are awaiting subsequent court appearances. Probation Industries is an alternative to incarceration work release program for adults assigned to work crews to complete meaningful projects throughout the county and to fabricate outdoor products for sale. The program is based on a restorative justice model where clients give back to the community.

Juvenile Facilities provide safe and secure detention for youth in need of structured supervision and rehabilitation in a controlled environment. All youth have the opportunity to benefit from individualized programs to meet their unique needs.

Juvenile Probation Services consists of intake/investigations and court services, diversion and community-based prevention and early intervention services, as well as community supervision, including specialty services for delinquent foster youth in out-of-home placements, juveniles who have committed sexual offenses, youth with diagnosed mental illness, and gang-impacted youth and their families.

Executive Management and Administration provides fiscal, human resources, training, grant management, information technology and workplace health and safety support for operations. This area includes the Research and Innovation Division, which provides vital research, planning, implementation, and evaluation of evidence-based programs throughout all program areas.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Adult Probation Services	93.00	90.00	-3.00	(3.2)
Pretrial Services	14.00	14.00	0.00	0.0
Probation Industries	13.00	13.00	0.00	0.0
Juvenile Facilities	88.00	88.00	0.00	0.0
Juvenile Probation Services	36.00	37.00	1.00	2.8
Administration	28.00	27.00	-1.00	(3.6)
Total Permanent Positions	272.00	269.00	-3.00	(1.1)

During FY25-26, a 1.0 Program Planning and Evaluation Analyst was transferred from Administration to Juvenile Probation Services to better reflect the service area focus and funding of that allocation and a 1.0 Director of Research and Innovation was added to Administration. Loss of state funding results in the reduction of 2.0 Probation Officers and a 1.0 Supervising Probation Officer in Adult Probation Services and a 1.0 Account Clerk in Administration.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Adult Probation Services	\$23,549,380	\$23,407,420	(\$141,960)	(0.6)
Pretrial Services	\$4,538,462	\$4,611,720	\$73,258	1.6
Probation Industries	\$4,293,322	\$4,532,470	\$239,148	5.6
<i>Adult Probation Special Revenue Funds</i>	\$27,315,240	\$27,898,845	\$583,605	2.1
Juvenile Facilities	\$24,024,968	\$24,699,449	\$674,481	2.8
Juvenile Probation Services	\$14,551,706	\$15,399,601	\$847,895	5.8
<i>Juvenile Probation Special Revenue Funds</i>	\$17,436,650	\$18,741,515	\$1,304,865	7.5
Administration	\$8,537,004	\$8,664,008	\$127,004	1.5
Gross Departmental Expenditures	\$124,246,732	\$127,955,028	\$3,708,296	3.0
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$32,798,021</i>	<i>\$34,124,889</i>	<i>\$1,326,868</i>	<i>4.0</i>
Departmental Operating Expenditures*	\$91,448,711	\$93,830,139	\$2,381,428	2.6

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$56,113,896	\$56,137,409	\$23,513	0.0
Services and Supplies	\$22,672,215	\$22,970,425	\$298,210	1.3
Capital Expenditures	\$630,000	\$1,250,000	\$620,000	98.4
Other Expenses*	\$11,859,684	\$13,281,183	\$1,421,499	12.0
Transfers within the County**	\$32,970,937	\$34,316,011	\$1,345,074	4.1
Total Expenditures by Character	\$124,246,732	\$127,955,028	\$3,708,296	3.0

*Other Expenses: This line item is used to characterize expenditures the department incurs to directly support our clients.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$40,294,821	\$41,153,088	\$858,267	2.1
Fees and Charges for Services	\$2,242,650	\$2,398,384	\$155,734	6.9
State, Federal, & Other Govt. Revenue	\$30,544,116	\$31,281,588	\$737,472	2.4
Other Departmental Revenue*	\$6,563,256	\$6,929,784	\$366,528	5.6
Use of Fund Balance	\$7,848,731	\$7,696,008	(\$152,723)	(1.9)
Transfers & Reimbursements within the County**	\$36,753,158	\$38,496,176	\$1,743,018	4.7
Total Revenues/Use of Fund Balance	\$124,246,732	\$127,955,028	\$3,708,296	3.0

*Other Departmental Revenue primarily includes interest earnings and prior-year growth in state revenue streams.

**Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

Probation's Recommended Budget gross expenditure budget is \$128.0 million, of which \$38.5 million are internal transfers used to record the movement of funds from special revenue funds including Juvenile Justice Realignment Block Grant, the Youth Offender Block Grant, and the AB109 Community Corrections Partnership to support programs in the department's service areas. The balance is financed with \$41.2 million in General Fund Support, \$38.2 million in state revenue, including \$6.9 million associated with prior year growth, \$7.7 million in use of available fund balance, and \$2.4 million in fees and charges for work performed by Probation Industries. Appropriations are increasing by \$3.7 million, or 3%, from FY2025-26, primarily due to an expansion of programs offered in Juvenile Services, which are largely funded by juvenile special revenue funds.

Major Variances

- **Adult Probation Services and Administration:** Probation will lose approximately \$775,000 in state funding associated with Assembly Bill (AB) 1869, which eliminated the ability for counties to charge fines and fees to clients in 2020. Prior to the legislation, these fees generated more than \$1 million annually for the department. The State provided temporary backfill funding from FY2021-22 through FY2025-26 to offset this lost revenue. The temporary funding currently supports approximately 4.0 full-time equivalent (FTE) positions, including two Probation Officers, one Supervising Probation Officer, and an Account Clerk position responsible for victim restitution collections.
- **Probation Industries** expenditures are increasing by approximately \$240,000 (6%), primarily due to higher salaries and benefits resulting from a lower anticipated vacancy rate, as well as increased material costs for lumber used to produce benches and picnic tables.
- **Juvenile Services** expenditures are increasing by approximately \$850,000, largely due to the expansion of the Wraparound Services program, which Probation operates in partnership with Human Services to support youth returning to or remaining in family settings in the community. In addition, one position was moved from the Administrative Services Service Area to Juvenile Services to better reflect the support it provides in this area. These costs are fully funded by juvenile special revenue funds.
- **Juvenile Facilities** expenditures are increasing by approximately \$675,000, primarily due to rising medical services costs at Juvenile Hall.
- **Juvenile Special Revenue Funds** expenditures are increasing by approximately \$1.3 million. These state-funded revenues support youth detention and programming services. The increase reflects allowable detention and programming cost increases in both Juvenile Facilities and Juvenile Services.

- **Capital Expenditures** are increasing by \$620,000, primarily due to the roll forward of FY 2024–25 approved funds to complete improvements to the La Plaza building at the County Government Center for the relocation of the Day Reporting Center (DRC).

State and Federal Budget Impacts

- The loss of time-limited backfill State revenue associated with AB1869, which results in the reduction of 3.0 Probation Officers and 1.0 Account Clerk.
- The loss of Probation Officers equates to an increase in caseload sizes for remaining staff, which means clients will receive less monitoring and fewer contacts, which could negatively impact public safety. The loss of the Account Clerk will cause victims longer wait times to receive payments the Court determined were due to them.
- In November 2024, voters approved Proposition 36, the Homelessness, Drug Addiction, and Theft Reduction Act, which increased the offense level of certain crimes from misdemeanors to felonies and established “treatment-mandated felonies” for individuals possessing specific drugs. Since enactment, the department has experienced a 12% increase in workload in the Pretrial Unit as well as smaller increases in the workload in other units in the Adult Division. This legislation did not provide funding to respond to the increase in workload.
- In Juvenile Services, Sonoma County receives an annual contribution of approximately \$3.8 million associated with SB 823, which realigned juveniles from the state-run Division of Juvenile Justice to county juvenile halls. At this time, however, annual costs associated with this population are closer to \$5 million. While some of these costs are supported by other block grants specifically dedicated to funding services to Juvenile Probation clients, such as the Youth Offender Block Grant and the Juvenile Justice Crime Prevention Act, funding from those sources has not been adjusted up to address the increase in population. The Department has been able to close the gap in funding by utilizing available fund balances and by directing general fund support to juvenile hall. The state is reassessing this funding formula, but any impacts, whether positive or negative are unknown. The department is closely monitoring proposed changes as retaining and increasing this funding is critically important to keep pace with rising costs.
- Thirty-three percent of the department’s operating expenses are financed by state funding sources. Lower growth is anticipated in many of these funding sources as they are tied to sales taxes and vehicle license fees. At the same time, other important funding sources, such as Office of Youth and Community Restoration Less Restrictive Grant will be sunseting, putting additional strain on other state revenue sources.
- CalAIM, which established Medi-Cal billing and imposes additional requirements in Juvenile Hall will go live in FY2026-27. The department is negotiating with the state to extend grant funding through June 30, 2028, to ensure Medi-Cal billing functions are well established so that the program can be net neutral.

- The Board of State and Community Corrections has proposed revisions to Title 15 Regulations, which set minimum standards for juvenile facilities. The changes proposed may have significant operational and fiscal impacts. These regulation revisions have not yet been approved but are expected in the next fiscal year.



DISTRICT ATTORNEY

Carla Rodriguez
District Attorney

We pursue justice for the people of Sonoma County through innovative prosecution, strategic legislative advocacy, and strong community partnerships, holding those who harm our community accountable while delivering victim-centered justice with integrity and professionalism.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$44,827,258
Departmental Operating Expenditures		\$39,446,744
Internal Transfers		\$5,380,514
<u>Funding Sources</u>		\$44,827,258
Total Revenues/Use of Fund Balance		\$21,349,007
Total General Fund Contribution		\$23,478,251
% Funded by General Fund		52.4%
Total Staff		137.00

DEPARTMENT OVERVIEW

The District Attorney is an elected official designated by state law and the California Constitution to act as the public prosecutor for a county. The District Attorney’s primary responsibility is to prosecute all public offenses with jurisdictional ties to Sonoma County. This work consists of investigating, evaluating and deciding whether to file criminal violations against those who violate the law, and then prosecuting those cases to conclusion in a just manner. The District Attorney is also mandated to advise the Civil and Criminal Grand Juries, both independent arms of the state judiciary that oversee the orderly administration of local government. Finally, the District Attorney handles criminal and or/civil cases involving official misconduct, consumer fraud, unlawful business practices, welfare fraud, and environmental violations for offenses occurring in or with ties to Sonoma County. The District Attorney acts as a representative of the State, the County, and its residents. As such, the District Attorney abides by a strict code of ethics when carrying out its official duties, always seeking the truth and upholding all state and federal laws.

For more information, call (707) 565-2311, or visit the District Attorney’s webpage at <https://da.sonomacounty.ca.gov/>

Service Area Descriptions

The **Criminal Division** consists of three units.

The Prosecution Unit represents the People’s interests in prosecuting criminal cases and seeking justice for victims of crime. The unit partners with local, state and federal law enforcement agencies to help address, reduce, and prevent crime in our community. Within the Prosecution Unit, there are several specialized vertical prosecution teams designed to fully support crime victims and/or address complex legal issues, including but not limited to: the

Domestic Violence Unit, the Sexual Assault Unit, the Elder Protection Unit, the Writs and Appeals Unit, the Narcotics Unit, the Vertical Driving Under the Influence Unit, and the Juvenile Justice team.

The Environmental and Consumer Fraud Unit handles both criminal and civil actions involving a wide variety of unlawful activity. The unit addresses crimes that threaten the community's natural resources, crimes that negatively affect consumers such as fraud or unlawful business practices, and civil actions against businesses whose practices harm our community.

The Investigations Bureau investigates all types of crime under the District Attorney's jurisdiction including elections fraud, Brown Act violations, wage theft, price gouging, and witness intimidation. The Bureau also assists prosecutors in preparing and organizing cases for court, which includes locating witnesses, organizing evidence for presentation at trial, and conducting pre-trial investigations.

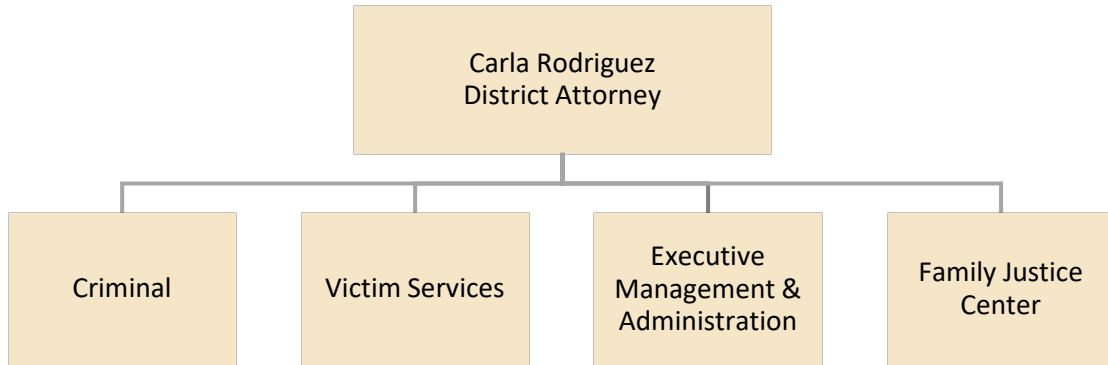
The **Victim Services Division** provides crisis intervention, emergency assistance, referral assistance, orientation to the Criminal Justice System, court escort/court support, case status and case disposition information, and victim of-crime claims assistance. Advocates seek to make the justice system more understandable, accessible, and responsive to concerns of victims. They work to ensure that crime victims and their family members are treated fairly, that their voices are heard, and that they are provided the services and information necessary to be an integral part of the criminal case process.

The **Executive Management and Administration Division** provides Information Technology (IT) support, and administrative and fiscal oversight.

The **Family Justice Center** of Sonoma County supports adult and child victims of interpersonal abuse by providing wrap-around services in one location with the goal of reducing trauma and assisting the survivors with a safe path forward. Co-located in the Family Justice Center of Sonoma County are the following partners: District Attorney's Sexual Assault Unit and Elder Protection Unit, the Sonoma County Sheriff's Domestic Violence and Sexual Assault Team, and Santa Rosa Police Department's Domestic Violence and Sexual Assault detectives. The Redwood Children's Center, SonomaWorks, Job Link, and several community-based direct service providers (Verity, Council on Aging, Legal Aid, Catholic Charities, YWCA, Victim Empowerment Support Team, and Ruthless Kindness to name a few), are also co-located at the Family Justice Center site. Family Justice Center Navigators offer a single point of access providing bilingual, comprehensive, and coordinated services for survivors of domestic violence, sexual abuse, child abuse, human trafficking, and elder abuse. Through these providers, victims can receive mental health services, safety planning, legal assistance such as obtaining restraining orders and/or temporary legal status documentation, case management, housing assistance, and other resources, tailored to their specific needs.

For more information, call (707) 565-8255, or visit <https://fjcs.org/>

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Criminal	106.00	107.00	1.00	0.9
Victim Services	15.00	15.00	0.00	0.0
Executive Management and Administration	10.00	10.00	0.00	0.0
Family Justice Center	6.00	5.00	-1.00	(16.7)
Total Permanent Positions	137.00	137.00	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Criminal	\$35,376,058	\$37,894,503	\$2,518,445	7.1
Victim Services	\$2,925,391	\$2,999,315	\$73,924	2.5
Executive Management and Administration	\$2,524,562	\$2,639,651	\$115,089	4.6
Family Justice Center	\$1,504,587	\$1,293,789	(\$210,798)	(14.0)
Gross Departmental Expenditures	\$42,330,598	\$44,827,258	\$2,496,660	5.9
<i>Less: Internal Department Transfers and Reimbursements*</i>	<i>\$3,927,110</i>	<i>\$5,380,514</i>	<i>\$1,453,404</i>	<i>37.0</i>
Departmental Operating Expenditures	\$38,403,488	\$39,446,744	\$1,043,256	2.7

* Internal departmental transfers include \$4,023,388 from the Environmental and Consumer Law Division Fund, \$439,945 from the DA Revocation/Treasury Forfeiture Fund, \$350,000 from the DA's Local Law Enforcement Services Fund. The balance of the internal transfers, \$567,181, includes \$25,000 from the Victim Restitution Fund, and \$542,181 from Adult Criminal Net Cost to support FJC staff.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Salaries and Benefits	\$34,589,412	\$35,205,447	\$616,035	1.8
Services and Supplies	\$7,646,254	\$8,958,013	\$1,311,759	17.2
Transfers within the County**	\$94,932	\$663,798	\$568,866	599.2
Total Expenditures by Character	\$42,330,598	\$44,827,258	\$2,496,660	5.9

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$22,744,335	\$23,478,251	\$733,916	3.2
Fees and Charges for Services	\$20,000	\$20,000	\$0	0.0
State, Federal, & Other Govt. Revenue	\$9,358,844	\$8,675,309	(\$683,535)	(7.3)
Other Departmental Revenue*	\$3,369,042	\$3,558,093	\$189,051	5.6
Use of Fund Balance	\$355,523	\$1,002,124	\$646,601	181.9
Transfers & Reimbursements within the County**	\$6,482,854	\$8,093,481	\$1,610,627	24.8
Total Revenues/Use of Fund Balance	\$42,330,598	\$44,827,258	\$2,496,660	5.9

*Other Departmental Revenue includes fines, penalties, and fees collected in the District Attorney's Consumer Protection Fund from Environmental/Consumer Law and Fraud Cases, as well as support from the Family Justice Center (FJC) Foundation.

** Includes \$4,813,333 from the Department's Special Revenue Funds to its operating sections; \$542,181 General Fund contribution to the Family Justice Center, \$629,317 transfer from the Graton Tribal Mitigation Fund for an Attorney and FJC Director, \$2,108,650 from other departments' funds to cover staffing costs and device replacement, including Sheriff's Auto Theft Task Force Fund, Probation's 2011 Realignment Fund managed and allocated by the Community Corrections Partnership and Health Services for Mental Health Court.

BUDGET HIGHLIGHTS

Budget Overview

The District Attorney's Recommended Budget includes expenditures totaling \$44.8 million, financed with \$23.4 million of General Fund support, \$8.7 million of state and federal funds, \$8.1 million in internal reimbursements, \$3.6 million in fines, penalties and donations, and \$1.0 million in use of fund balance, including \$760,000 from Environmental and Consumer Law Fund, \$125,000 from the Family Justice Center, \$84,000 from Public Safety Realignment, \$20,000 from Victim Services, \$8,000 from Asset Forfeiture, and \$3,000 from Treasury Forfeiture. Expenditure Appropriations are increasing by \$2.5 million, or 5.9%, from FY 2025-26, primarily due to increases related to internal services costs, vendor costs, and payroll costs.

Major Variances

- **Criminal** expenditures are increasing \$2,518,000 (7.1%), including contributions of \$917,000 from Environmental/Consumer Law and Public Safety Realignment Special Revenue Funds to support department operations, salary and benefit increases of \$613,000, \$548,000 in operating transfers primarily to support Family Justice Center operations as there was a change in methodology of General Fund Support. Previously, two positions were supported with a reimbursement from the General Fund, and one position was supported by an operating transfer. However, for FY 26-27, the General Fund support to the DAO Criminal Budget was provided as part of the department's net cost, thus resulting in an increase. Other increases include \$440,000 in services and supplies costs, including increases to internal services, notably device replacement, IT, liability insurance, and vendor costs associated with the office's discovery and case management systems. Position allocation changes within the Criminal service area include the addition of 1.0 FTE Time-Limited Deputy District Attorney for Mental Health Court.
- **Family Justice Center** expenditures are decreasing \$210,800 (-14.0%). This decrease includes a reduction of \$110,900 in services and supplies costs associated with the Improve the Criminal Justice Response (ICJR) High Risk Domestic Violence Grant. The reduction includes reduced payments to community-based organizations because of expiring grants, and General Fund support for legal services provided by Legal Aid for domestic violence restraining order assistance, as FY 25-26 was the final year of three years of funding. These reductions are partially offset by increases in internal services costs, including liability insurance and IT. Payroll costs are decreasing by \$103,700 based on staffing changes resulting in lower salary and benefit costs. Position allocation changes include the reduction of a 1.0 FTE Time Limited Navigator (Victim Advocate), though the office anticipates extending this position as the grant has been renewed and is non-competitive for established Family Justice Centers.

State and Federal Budget Impacts

- The District Attorney's Office receives about \$888,000 annually related to the Victims of Crime Act (VOCA). This funding supports 5 FTEs and two community-based organizations that provide wellness clinics and counseling services. As of the drafting of this document, the District Attorney's Office remains optimistic that both Federal and State partners will continue to stabilize funding in future years for VOCA.

PUBLIC DEFENDER'S OFFICE

Brian Morris Public Defender

The Sonoma County Public Defender's Office protects the liberty and constitutional rights of our clients and works towards an unbiased justice system.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$19,532,005
Departmental Operating Expenditures		\$19,532,005
Internal Transfers		\$0
<u>Funding Sources</u>		\$19,532,005
Total Revenues/Use of Fund Balance		\$2,728,258
Total General Fund Contribution		\$16,803,747
% Funded by General Fund		86.0%
Total Staff		64.00

DEPARTMENT OVERVIEW

The Public Defender has the mandated responsibility of defending any person, where no conflict exists, who is not financially able to employ counsel and who is charged with the commission of any contempt or offense triable in the Superior Court.

Government Code Section 27706 sets forth the types of cases that can be handled by a County Public Defender including: criminal cases, contempt cases, appeals, cases involving mental health guardianship and conservatorships, juvenile cases, persons required to have counsel pursuant to Penal Code Section 686.1 (defendant in a capital case), and Probate Code Section 1471 appointment in probate guardianships under specific conditions.

All attorneys and clients of the Sonoma County Public Defender's Office have access to the services of the Immigration Consequences Specialist to ensure that all clients understand the potential immigration impacts related to the criminal proceedings.

The department collaborates with other county and criminal justice partners to provide a holistic approach to representation, while protecting the constitutionally guaranteed rights of the accused.

For more information, call (707) 565-2791, or visit <https://sonomacounty.gov/justice-services/public-defender>.

Service Area Descriptions

The Public Defender's Office consists of five program areas:

Executive Management and Administration provides administrative and legal processing support to the legal and investigations staff. These services include fiscal, human resources, training, information technology and workplace safety support for operations.

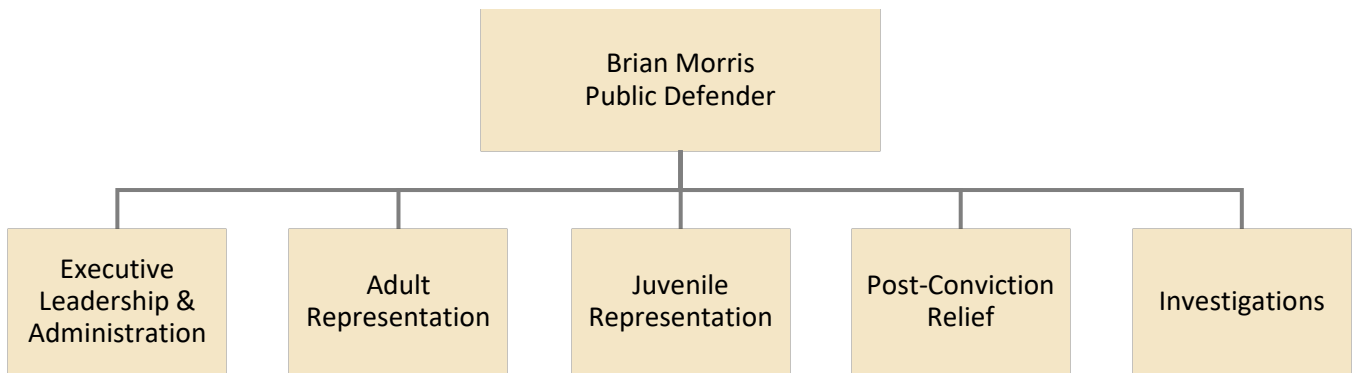
Adult Representation focuses on the defense of indigent adults in misdemeanor, felony, and some mental health cases. Misdemeanor and felony clients account for most of the clients represented by the department, including specialty courts designed to help clients experiencing mental health issues, veterans, and clients who have substance use disorders.

Juvenile Representation provides legal services to juvenile indigent clients and works with justice partners to improve Public Defender clients’ lives.

Post-Conviction Relief focuses on clearing Public Defender clients’ records to help them obtain jobs. This unit also seeks relief for statutorily eligible clients currently serving prison sentences and clients convicted of certain crimes.

Investigations supports attorneys by providing investigative services for adult, juvenile, and some mental health clients. These investigative services ensure that our attorneys have access to all relevant information necessary to vigorously defend the departments’ clients.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Leadership and Administration	7.00	7.00	0.00	0.0
Adult Representation	44.00	47.00	3.00	6.8
Juvenile Representation	2.00	2.00	0.00	0.0
Post Conviction Relief	2.00	0.00	-2.00	(100.0)
Investigations	8.00	8.00	0.00	0.0
Total Permanent Positions	63.00	64.00	1.00	1.6

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Leadership and Administration	\$3,501,286	\$3,562,181	\$60,895	1.7
Adult Representation	\$12,904,943	\$13,317,425	\$412,482	3.2
Juvenile Representation	\$709,659	\$708,198	(\$1,461)	(0.2)
Post Conviction Relief	\$805,791	\$15,527	(\$790,264)	(98.1)
Investigations	\$1,928,221	\$1,928,674	\$453	0.0
Gross Departmental Expenditures	\$19,849,900	\$19,532,005	(\$317,895)	(1.6)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.0</i>
Departmental Operating Expenditures	\$19,849,900	\$19,532,005	(\$317,895)	(1.6)

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Salaries and Benefits	\$17,242,605	\$17,286,698	\$44,093	0.3
Services and Supplies**	\$2,525,971	\$2,146,440	(\$379,531)	(15.0)
Transfers within the County*	\$81,324	\$98,867	\$17,543	21.6
Total Expenditures by Character	\$19,849,900	\$19,532,005	(\$317,895)	(1.6)

*Reflects all funds that are transferred both within this department as well as between departments.

** The \$379,531 decrease is partly the result of the end of reimbursements from the Public Defense Pilot Program grant which ended at the end of FY 25/26.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
General Fund Contribution	\$16,261,437	\$16,803,747	\$542,310	3.3
State, Federal, & Other Govt. Revenue	\$1,233,457	\$1,212,711	(\$20,746)	(1.7)
Other Departmental Revenue*	\$5,752	\$5,752	\$0	0.0
Use of Fund Balance**	\$459,129	\$0	(\$459,129)	(100.0)
Transfers & Reimbursements within the County***	\$1,890,125	\$1,509,795	(\$380,330)	(20.1)
Total Revenues/Use of Fund Balance	\$19,849,900	\$19,532,005	(\$317,895)	(1.6)

* \$5,752 in other departmental revenue represents interest earned on fund balance

**The large decrease in the use of fund balance for FY 26-27 reflects the completion of grant funding and concurrent end of grant service period

***Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Public Defender's Office Recommended Budget for FY 2026-27 is \$19.5 million, reflecting a \$317,895 decrease from the prior year. The department is primarily supported by a \$16.8 million General Fund contribution, supplemented by state and federal grant revenue, reimbursements from the Community Corrections Partnership (CCP), and revenue received from a memorandum of understanding with the Department of Health Services¹.

Major Variances

Executive Leadership and Administration: Grant revenue and reimbursements are decreasing due to the end of two grants, the Public Defense Pilot Program grant (\$464,881 in FY 25-26) and the Byrne Justice Assistance Grant (\$505,366 in FY 25-26). A new grant from the Office of the State Public Defender will result in the addition of \$175,000 in revenue and expenditures for FY 26-27.

Adult Representation: New grant funding from the Office of the State Public Defender through May, 2028 will allow for the creation of an Early Representation Unit and the addition of 1.0 FTE time-limited deputy public defender position to perform the work. 2.0 FTE time-limited deputy public defender positions are moving out of the Post-Conviction Relief Unit and into the Adult Representation Unit.

Post Conviction Relief: 2.0 FTE time-limited deputy public defender attorney positions are moving out of the Post Conviction Relief Unit and into the Adult Representation Unit. This move is happening due to the end of the Public Defense Pilot Program grant funding that created and funded the Post Conviction Relief Unit and the 2.0 FTE that supported the unit.

State and Federal Budget Impacts

At this time, there are no major state or federal policy changes that are anticipated to impact the FY 26-27 Recommended Budget for the Public Defender's Office.

¹ Board of Supervisors item 2025-0956 from the September 16th, 2025 meeting authorized the Director of Health Services to execute an MOU by and between the Dept. of Health Services, District Attorney's Office, Public Defender's Office, Probation Department and Superior Court to provide mental health services to qualifying felony offenders through June 30, 2029. Pursuant to the MOU, the Public Defender's Office receives \$304,175 each fiscal year to support this effort.

SHERIFF'S OFFICE

Eddie Engram
Sheriff-Coroner

In partnership with our communities, we commit to provide professional, firm, fair, and compassionate public safety services, with integrity and respect.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$258,377,433
Departmental Operating Expenditures		\$238,819,398
Internal Transfers		\$19,558,035
<u>Funding Sources</u>		\$258,377,433
Total Revenues/Use of Fund Balance		\$132,699,968
Total General Fund Contribution		\$125,677,465
% Funded by General Fund		48.6%
Total Staff		645.50

DEPARTMENT OVERVIEW

The Sheriff-Coroner, under state law, is responsible for the delivery of law enforcement services to the unincorporated areas of Sonoma County and county-wide adult detention services. The Sheriff's Office is organized into two service delivery divisions, Law Enforcement and Detention. Two additional sections support the delivery of services to the community, Sheriff's Executive Management and Administration and the Telecommunications Bureau, which provides county-wide radio communication infrastructure and support services.

For more information, call (707) 565-2511, or visit <http://sonomasheriff.org>.

Service Area Descriptions

Executive Management and Administration encompasses various Sheriff's Office support functions, which are organized into units including: Payroll, Accounting, Purchasing, Personnel, Community Engagement, Professional Standards, Information Technology (IT), and the Fiscal Bureau, which manages all financial matters of the Sheriff's Office. These units are necessary for the operation of the office and provide support to law enforcement and detention personnel. Eighty percent of Sheriff's Administration positions are held by non-sworn, professional and support personnel. Sheriff's Administration is led by the Sheriff-Coroner, Chief of Financial & Administrative Services, and the Administrative Captain.

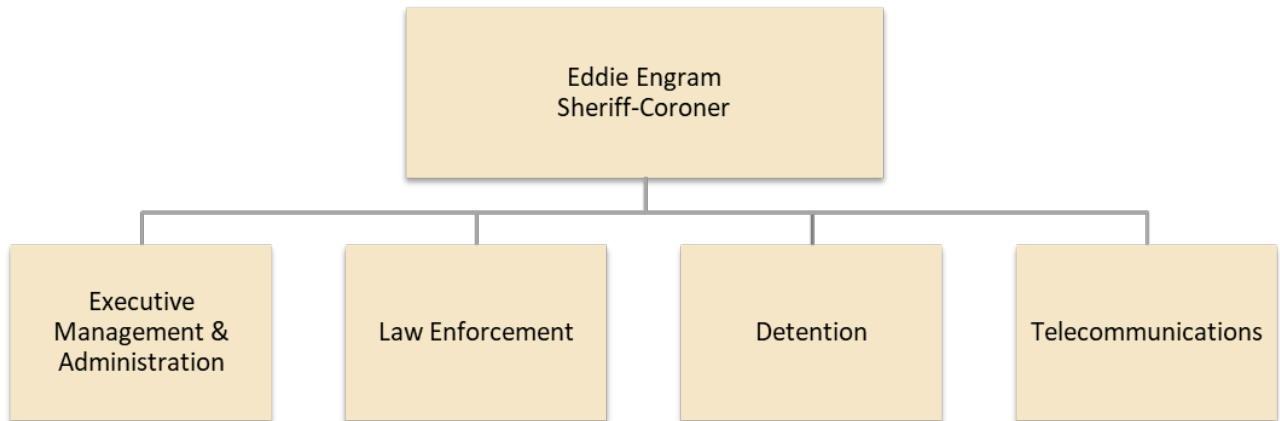
Law Enforcement contains several sections, bureaus, and units that provide direct law enforcement and emergency services to the citizens of Sonoma County. Field Services includes Patrol, which is directly responsible for responding to emergency calls for services, Dispatch Bureau, Helicopter Unit, Marine Unit, Search & Rescue, as well as the provision of contract law enforcement services to Regional Parks, the Town of Windsor, and City of Sonoma. Special Services includes Investigations Bureau and Crime Analysis, Coroner Bureau, Court Security Services, Sheriff's Parks Unit, and Inmate Transportation Unit. Also included in the Law

Enforcement Division are the Civil Bureau and the repository of all criminal warrants within the Central Information Bureau. Sheriff's Executive Management and Administration is part of the Law Enforcement Division and is discussed above.

Detention is comprised of Operations and Special Services. Operations is responsible for all aspects of running the County's two adult detention facilities designed for the incarceration of criminal offenders and persons charged with criminal offenses. The County must provide for all basic living needs of a person while they are incarcerated, including food, clothing, medical, dental, and mental health care. The Sheriff's Office maximum security Main Adult Detention Facility (MADF) serves as the intake location and houses both pre-trial and sentenced individuals, most of whom are medium to high-risk offenders, in addition to housing inmates requiring special medical and/or mental health services. When open, the North County Detention Facility (NCDF) houses both pre-trial and sentenced incarcerated persons, most of whom are low to medium risk offenders. NCDF is currently closed due to a lower incarcerated person population, and all incarcerated persons are housed at the MADF. Should the adult detention population increase, the NCDF could be reopened. Detention Special Services includes Planning & Research, Training & Compliance, Institutional Services, Detention Records, and Inmate Programs, which includes, but is not limited to, alcohol and drug treatment services, cognitive therapy, parenting, anger management, job skills training, a charter high school, and college courses provided by Santa Rosa Junior College.

Telecommunications (TCOMM) Bureau operates and maintains the County's communication network and sites. The primary purpose of the countywide communications network is to provide wireless voice and data systems for mission critical public safety dispatch and operations communications. The network is used by 911 dispatch (law enforcement, medical, and fire), County field personnel such as Regional Parks and Sonoma County Public Infrastructure, local law enforcement agencies, county-wide emergency response, and all of the county's individual fire districts. TCOMM also acts as a single point of contact for all radio communication requirements, services portable and mobile radios, and coordinates equipment replacements.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Detention	282.00	284.00	2.00	0.7
Law Enforcement	308.00	305.00	-3.00	(1.0)
Telecommunications	6.00	6.00	0.00	0.0
Sheriff Executive Leadership & Administration	51.50	50.50	-1.00	(1.9)
Total Permanent Positions	647.50	645.50	-2.00	(0.3)

The FY 2026-27 Recommended column reflects the Sheriff's Office allocation totals after vacant allocations have been deleted effective July 1, 2026. Three positions in the Law Enforcement Service Area are being deleted as a result of the Town of Windsor reducing service levels in their contract for law enforcement services and one position in Sheriff Executive Leadership and Administration is being deleted as a result of budget reductions.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Detention	\$90,143,909	\$99,636,222	\$9,492,313	10.5
Law Enforcement	\$138,755,255	\$138,673,526	(\$81,729)	(0.1)
Telecommunications	\$2,704,262	\$2,616,525	(\$87,737)	(3.2)
Sheriff Executive Leadership & Administration	\$15,127,677	\$17,451,159	\$2,323,482	15.4
Gross Departmental Expenditures	\$246,731,104	\$258,377,433	\$11,646,329	4.7
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$17,020,502</i>	<i>\$19,558,035</i>	<i>\$2,537,533</i>	<i>14.9</i>
Departmental Operating Expenditures*	\$229,710,601	\$238,819,397	\$9,108,796	4.0

* Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Salaries and Benefits	\$174,140,855	\$176,159,053	\$2,018,198	1.2
Services and Supplies	\$59,562,165	\$66,867,788	\$7,305,623	12.3
Capital Expenditures	\$606,702	\$599,650	(\$7,052)	(1.2)
Other Expenses*	\$11,193,784	\$12,342,594	\$1,148,810	10.3
Transfers within the County**	\$1,227,598	\$2,408,348	\$1,180,750	96.2
Total Expenditures by Character	\$246,731,104	\$258,377,433	\$11,646,329	4.7

* Other Expenses include increased contract costs to provide mandated, Cal-AIM services to incarcerated persons. These costs will be offset with grant funds and Medi-Cal reimbursements.

** Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$118,327,340	\$125,677,465	\$7,350,125	6.2
Fees and Charges for Services	\$1,926,168	\$3,593,329	\$1,667,161	86.6
State, Federal, & Other Govt. Revenue	\$82,846,798	\$83,527,120	\$680,322	0.8
Other Departmental Revenue*	\$1,205,825	\$1,338,236	\$132,411	11.0
Use of Fund Balance	\$7,890,842	\$8,637,851	\$747,009	9.5
Transfers & Reimbursements within the County**	\$34,534,131	\$35,603,432	\$1,069,301	3.1
Total Revenues/Use of Fund Balance	\$246,731,104	\$258,377,433	\$11,646,329	4.7

* Other Department Revenue includes fines and penalty fees paid, interest earnings in Special Revenue Funds, donations, and inmate welfare commissary revenue.

** Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Sheriff's Office gross expenditure budget totals \$258 million, representing an increase of \$11.6 million, or 4.7%, compared to the prior year. Proposition 172 public safety revenue, one of the Sheriff's Office's primary revenue sources, is holding flat relative to last year.

The year-over-year increase is primarily driven by higher salary and benefit costs resulting from a 3% cost of living increase in labor contracts, full staffing in the jail, and increases in services and supplies. Significant drivers of services and supplies cost increases include insurance costs, information technology support costs, the new jail management system, and the addition of Cal-AIM-related services, which includes associated grant transfers. The Cal-AIM program is described in the State and Federal Impacts section below.

Sheriff's Office operations are financed by just under \$126 million in General Fund support. Excluding the General Fund, the largest revenue source is state funds, which include \$48.5 million of Proposition 172 Public Safety funding, \$9.0 million of State Trial Court Security Revenue, and \$17 million of law enforcement services contract revenue. The remaining budget is supported by approximately \$4 million in fees and charges, primarily from the Sheriff's Parks Unit contract and contract security services. State, federal, and other government revenues are generally flat or decreasing compared to the prior year, with the exception of anticipated Cal-AIM grant revenue. Budget reductions were needed to compensate for the lack of growth in Prop 172 sales tax-based revenues and increased labor, services, and supplies costs. Reductions are discussed within the Major Variance Section below.

Additional funding sources include \$1.3 million in other departmental revenue, primarily consisting of interest earnings from special revenue funds and transfers from the Inmate Welfare Trust. The budget also includes \$8.6 million in the use of fund balance, as well as internal transfers related to reimbursements from various funding sources both within the Sheriff's Office and across departments.

Major Variances

- **Detention:** The \$9.4 million increase in the Detention budget is primarily driven by \$5.5 million in staffing costs and \$3.9 million in services and supplies.

Staffing costs have increased to provide adequate facility coverage and ensure compliance with regulatory requirements for operating an adult detention facility, including out-of-cell time standards. Fiscal Year (FY) 2025–26 represents the first full year since 2011 Criminal Justice Realignment in which the jail is sufficiently staffed to meet scheduling requirements without reliance on excessive overtime. FY 2026–27 staffing costs are based on FY 2025–26 projected actuals rather than the FY 2025–26 Adopted Budget, which was developed prior to achieving targeted staffing levels.

Services and supplies increases are primarily attributable to \$1.0 million in higher insurance costs in Detention, almost \$1.5 million for implementation of a new jail management system, and \$1.1 million in increased contract costs associated with the State-mandated California Advancing and Innovating Medi-Cal (CalAIM) program.

The jail management system implementation and CalAIM-related costs are expected to be offset by a combination of one-time funding sources. Additionally, budget reductions in the Law Enforcement Division have been implemented to partially offset increased staffing costs within Detention.

- Detention position allocations increased by two positions compared to the prior year's Adopted Budget. A Programmer and Information Technology Specialist position were added to support implementation of the jail management system (JMS). These positions are time-limited for four years; however, they are expected to become permanent as ongoing, dedicated technology support is required for continued operation of the JMS.
- **Law Enforcement FY 2026-27** allocations reduced by three, two deputies and a sergeant, in the Windsor Police Department budget for the Town's law enforcement contract. The Town of Windsor is reducing services because of budgetary concerns. These allocations became vacant during FY 25-26 and remain unfilled in anticipation of the need to reduce services.

To close the budget deficit, budget reductions in the Law Enforcement Division's Patrol Bureau are included in the Sheriff's Recommended Budget. The first reduction decreases the number of sheriff trainees (new hires) budgeted to fill vacant positions by eight deputy sheriffs, or 50%, resulting in savings of just over \$1.0 million. The second reduction decreases the budget for backfilling vacant shifts by \$950,000. The combined reductions are the equivalent of reducing Patrol staff by over 11 full-time employees. This reduction is expected to impact daily Patrol operations by reducing the number of staff on Patrol during certain times.

- **Executive Management and Administration** budget variances are attributable to Cal-AIM grant fund expenditures. The Cal-AIM program implementation has been delayed, deferring expenditures of the \$3.5 million grant. At this time, \$1 million of the total grant expenditures are expected to occur in FY 2025-26 and the balance of the grant award is expected to be spent in FY 2026-27. Cal-AIM grant funds are transferred to the operational budgets where services are expended.

Executive Management and Administration is reduced by 1.0 FTE. One correctional sergeant assigned to the Professional Standards Bureau is being deleted for budget reduction purposes. The proposed budget reduction of approximately \$300,000 eliminates one of three sergeants in the Professional Standards Bureau responsible for investigating cases referred by the Independent Office of Law Enforcement Review and Outreach (IOLERO). This reduction was selected to prevent further reductions to public safety. Sheriff's staff anticipate that workload can be absorbed by prioritizing the most

critical investigations and by collaborating with IOLERO to lengthen case resolution timelines. This decision reflects a deliberate effort to balance fiscal responsibility, positioning the Sheriff's Office for long-term sustainability with the Sheriff's core mission.

State and Federal Budget Impacts

- Detention staff continue to move forward with implementing the State-mandated California Advancing and Innovating Medi-Cal, or CalAIM. CalAIM coordinates efforts between the Sheriff's Office, state and county agencies, medical and behavioral health service providers, information technology professionals, and community-based organizations, to establish a re-entry process that provides incarcerated adults with the physical and mental health services they need before release, connect them to appropriate service providers for care upon re-entry to the community, and ensure that the proper infrastructure is built to allow Medi-Cal billing for services provided. The planning and implementation details are progressing, with the goal to fully implement the program in the fall of 2026. Grant funds have been secured to assist with planning and implementation, but the long-term impacts of Medi-Cal reimbursement related to the new mandated services are still unknown.
- Proposition 172 Public Safety funding, which is based on sales tax, is expected to see very slow growth after declining in recent years. Revenue is being impacted by the decline in the wine industry and the continuing shift toward online sales, which accrues revenue for the jurisdiction from which a product ships rather than the jurisdiction where it is received. Proposition 172 public safety funding is based on a half-cent statewide sales tax. It is distributed roughly proportional to the share of sales tax that is generated in a County. Proposition 172 was passed in 1993 to help backfill agencies that had lost funding to the Educational Realignment Augmentation Fund, which the legislature had previously passed to divert additional property tax revenue to schools. In Sonoma County, 92% of Proposition 172 funding goes to the Sheriff's Office and District Attorney's Office as set by board policy, while 8% goes to the Fire Service Fund to fund agreements with local fire districts. In total the County is projected to receive \$56.9 million in Proposition 172 funding in FY 2025-26. Sonoma County's share of total sales in the state of California has been dropping, project to be in \$56.9 FY 2026/27 impacting the annual amount of Proposition 172 funding received by Sonoma County.
- The Sheriff's FY 2026-27 Recommended budget reflects reductions in federal and state grant revenue. The Sheriff's Office is no longer participating in the Federal State Criminal Alien Assistance Program (SCAAP), resulting in an estimated loss of \$85,000 in federal grant funding. The California Department of Parks and Recreation, Division of Boating and Waterways (DBW) provides financial aid to grantees for boating safety and enforcement expenses. Due to the insolvency of the State's Harbors and Watercraft Revolving Fund, the Boating Safety and Enforcement Financial Aid Program has temporarily reduced program funds from \$11.5 million to \$8.1 million, resulting in a current year reduction to all agencies participating in the program. The reduction to the Sheriff's Office Marine Unit is \$150,266 for both FY 2025-26 and FY 2026-27.



HEALTH & HUMAN SERVICES

Department of Health Services

Human Services Department

In-Home Supportive Services (IHSS)

Department of Child Support Services



DEPARTMENT OF HEALTH SERVICES

Nolan Sullivan
Director

Promoting and protecting the health and well-being of every member of the community.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$653,374,937
Departmental Operating Expenditures		\$426,485,254
Internal Transfers		\$226,889,683
<u>Funding Sources</u>		\$653,374,937
Total Revenues/Use of Fund Balance		\$640,585,017
Total General Fund Contribution		\$12,789,920
% Funded by General Fund		2.0%
Total Staff		709.43

DEPARTMENT OVERVIEW

The Department of Health Services (DHS) is comprised of four divisions: Executive Management & Administration, Behavioral Health, Homelessness Services, and Public Health. These divisions, in partnership with the local health system, engage the community through a combination of direct services and a network of community-based contracts with provider agencies. The mission of the Department of Health Services is to promote, protect, and ensure access to services to support the health, recovery, and well-being of all individuals in Sonoma County. Our vision is healthy people in healthy communities. We strive to achieve our goals through three core values: equity, collaboration, and excellence.

For more information, call 707-565-4700, or visit <http://sonomacounty.ca.gov/Health-Services/>.

Service Area Descriptions

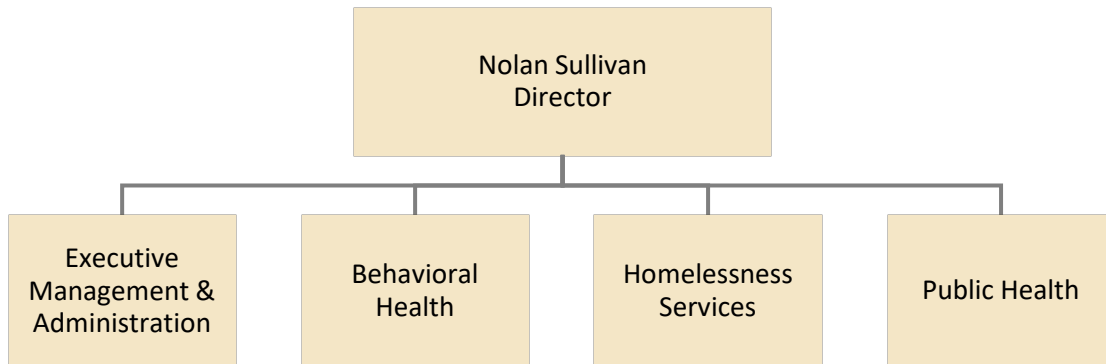
Executive Management & Administration provides leadership and administrative support for the entire Department. Areas of service include Administrative Program Support Services; Communications; Compliance; Contracts and Board Item Development; Executive Management; Fiscal; Facilities; Health Policy Planning & Equity; Health Data & Epidemiology; Human Resources; Information Technology; and Privacy & Security.

Behavioral Health provides mental health and substance use disorder services across the service spectrum from prevention, early intervention, and treatment to aftercare and recovery. Mental health services and substance use disorder services are provided to children, youth, adults, and older adults and are available to residents with Medi-Cal as well as the uninsured. The Division provides these services directly to individuals and in partnerships with community-based organizations.

Homelessness Services provides support to the Sonoma County Homeless Coalition Board, serving as the lead agency for the Continuum of Care. This Division also provides guidance, policy direction, and staff support to local service providers and other government partners. Additionally, the Division directly provides care and outreach services to those experiencing sheltered and unsheltered homelessness in partnership with local community-based organizations and other providers.

Public Health works to protect and promote the health of Sonoma County residents where they live, learn, work, and play through direct services for families and individuals, and through advancing policies, systems, and environmental changes that make healthier and safer choices easier for all people. Public Health programs include Environmental Health and Safety; Community and Family Health; Health Care Coordination and Medical Therapy; Women, Infants, and Children; Disease Control and Surveillance; Public Health Preparedness; Animal Services; the Regional Public Health Laboratory; the Coastal Valleys Emergency Medical Services Agency; Special Clinical Services; and support for a variety of commissions and committees.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Executive Management & Administration	189.90	181.90	-8.00	(4.2)
Behavioral Health	310.31	283.46	-26.85	(8.7)
Homelessness	29.00	26.00	-3.00	(10.3)
Public Health	221.12	218.07	-3.05	(1.4)
Total Permanent Positions	750.33	709.43	-40.90	(5.5)

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Executive Management & Administration	\$144,837,688	\$144,439,725	(\$397,963)	(0.3)
Behavioral Health	\$309,848,902	\$415,543,973	\$105,695,071	34.1
Homelessness	\$24,320,656	\$22,193,410	(\$2,127,246)	(8.7)
Public Health	\$70,772,106	\$71,197,829	\$425,723	0.6
Gross Departmental Expenditures	\$549,779,352	\$653,374,937	\$103,595,585	18.8
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$199,022,866</i>	<i>\$226,889,683</i>	<i>\$27,866,817</i>	<i>14.0</i>
Departmental Operating Expenditures*	\$350,756,486	\$426,485,254	\$75,728,768	21.6

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$144,018,450	\$140,515,996	(\$3,502,454)	(2.4)
Services and Supplies	\$107,503,729	\$118,361,364	\$10,857,635	10.1
Capital Expenditures	\$263,201	\$66,475,000	\$66,211,799	25,156.4
Other Expenses*	\$269,454,928	\$122,586,068	(\$146,868,860)	(54.5)
Transfers within the County**	\$28,539,044	\$205,436,509	\$176,897,465	619.8
Total Expenditures by Character	\$549,779,352	\$653,374,937	\$103,595,585	18.8

*Other Expenses include community services contracts primarily with Behavioral Health Community Bases Organizations.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$11,409,729	\$12,789,920	\$1,380,191	12.1
Fees and Charges for Services	\$12,907,140	\$14,044,508	\$1,137,368	8.8
State, Federal, & Other Govt. Revenue	\$223,875,277	\$300,610,710	\$76,735,433	34.3
Other Departmental Revenue*	\$41,497,167	\$43,884,256	\$2,387,089	5.8
Use of Fund Balance	\$33,713,049	\$32,958,158	(\$754,891)	(2.2)
Transfers & Reimbursements within the County**	\$226,376,990	\$249,087,385	\$22,710,395	10.0
Total Revenues/Use of Fund Balance	\$549,779,352	\$653,374,937	\$103,595,585	18.8

*Other Departmental Revenue is primarily derived from Sales and Use Tax including Measure O tax receipts.

**Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Department of Health's Recommended Budget gross expenditure total amount is \$653.4 million, representing an increase of \$103.6 million or 19% from the prior year. The Department's operating budget, net of internal transfers and reimbursements, is \$426.5 million, up \$75.7 million or 22%. The year-over-year change is mainly driven by expansions in the Behavioral Health Division on capital projects, Measure O, and Opioid Settlement programs. The Department programming is financed by \$12.8 million of General Fund support which includes \$1.7 million for the Maintenance of Effort (MOE) requirement for Public Health and Mental Health 1991 Realignment, and the Driving Under the Influence (DUI) program, \$5 million for Homelessness Services, \$2.4 million for Animal Services, and the balance of \$3.7 million is spread amongst Administration and remaining operating budgets. The largest share of the budget, \$300.6 million, comes from state and federal funds and other government agencies. The remaining budget is financed with \$14 million in fees and charges for services primarily from Environmental Health fees and permits, animal service fees and licenses, and charges for services, \$43.9 million in other revenues (primarily Measure O sales tax receipts); \$33 million drawdown of accumulated Special Revenue Fund Balances, and \$249.1 million in transfers and reimbursement, which is used to record the movement of funds to programs' budget units with Measure O, 1991 and 2011 Realignment, and Mental Health Services Act funds, as well as internal transfers related to departmental administrative cost allocations.

- *Notable Change:* The FY 26-27 budget request reflects a reclassification within Services and Supplies and Transfers within the County. In consultation with the Auditor-Controller's Office, it was determined that internal transfers of funds from Special Revenue Funds to operating units within the Department should be recorded as operating transfers rather than reimbursements. As a result, expenditures from Special Revenue Funds are no longer recorded under "Other Expenditures" and are instead classified as "Transfers within the County."

Major Variances

- **Behavioral Health** – Expenditures in the Behavioral Health Division are increasing by \$105.7 million, primarily driven by \$66.4 million in capital improvement projects to create, renovate and expand facilities that serve individuals with mental health and substance use treatment needs funded primarily with \$63 million of remaining Behavioral Health Continuum Infrastructure Program (BHCIP) Bond Round 1 state grant revenue. The remaining change is primarily related to increased costs for contracted services to support clients, and additional expenditures representing transfers of funding from special revenue funds (Behavioral Health Services Act, Measure O, and Opioid Settlement Funds) to support the increased services.

Despite an overall increase in funding, staffing decreased by 26.85 FTEs (8.7%), reducing salary and benefit costs by approximately \$2.7 million. The FY 26-27 Recommended

Budget reflects a net decrease due to the expiration of 18.5 time-limited positions and the reduction of 13.8 FTEs to align staffing with ongoing, sustainable funding, and an addition of 5.45 FTEs that were added in the prior year, FY 25-26, for the Crisis Stabilization Unit (CSU), Driving Under the Influence (DUI) and Youth and Family Services programs. Reductions include 7.8 FTE in the Crisis Stabilization Unit (CSU), which may limit system capacity and timely access to crisis services, potentially increasing pressure on hospital emergency departments. Reductions also include 2.0 FTE in the Substance Use program, impacting administrative oversight and support, and 4.0 FTE in the County Crisis Assessment, Prevention, and Education (CAPE) program, reducing early intervention services for youth ages 16–25 at local schools by decreasing the number of CAPE teams from four to two.

Funding under the Behavioral Health Services Act (BHSA) is increasing by \$8 million and will support expanded services, including housing and homelessness related programs such as food services, security, and site management that were previously budgeted in the Homelessness Services Division. This transition reflects changes based by Proposition 1, which reallocated funding between priorities. The department is in the midst of merging a portion of the Homeless Services Division into the Behavioral Health Division in part due to the new intermingling of funding sources and will re-evaluate the best way to reflect service areas in the FY 27-28 budget.

- **Homelessness Services** – Expenditures in the Homelessness Services Division are decreasing by approximately \$2.1 million due to the reduction and expiration of State grant funding sources. The loss of funding resulted in the elimination of 2.0 expiring time-limited positions, and the transfer of 1.0 FTE to the Administration Division, reducing salary and benefit costs by \$740,000. Client service contract levels were also reduced by \$1.5 million to align with available funding. To mitigate impacts on the community, the Department has allocated an additional \$305,000 of General Fund support, and Measure O funding will be used to support the continuum of care and advance the goal of ending homelessness.

Beginning in July 2026, the Behavioral Health Services Act (BHSA) becomes effective and \$5 million in additional contracts for food, security, housing and site management transferred to the Behavioral Health Division budget, leading to a net increase in total funds allocated toward homeless issues.

- **Public Health** – While total expenditures in Public Health are largely steady, Animal Services is seeing a reduction of a 2.0 FTE positions required to balance the budget. Over the past several years, revenues, particularly from dog licenses, have decreased sharply while costs, particularly veterinary services and supplies and insurance costs, have increased. The loss of these positions impacts administrative activities, field services, and animal care.
- **General Fund** – The Department’s General fund contribution is increasing by \$1.4 million or 12.1%, primarily due to a shift of certain ongoing support previously budgeted

as a transfer from the Non-Departmental budget into the Health Services General Fund allocation.

State and Federal Budget Impacts

The Department's fiscal outlook for the coming year is shaped by several evolving federal and state policy developments that are expected to increase pressure on county health and human services systems. While the full financial implications remain uncertain, current information suggests a challenging environment characterized by growing service demand and limited new resources to offset these pressures.

- **HR 1 Impacts on Insurance Coverage:** Current projections indicate that approximately 11,000 – 25,000 additional County residents may become uninsured as a result of federal policy changes, including imposition of work requirements, increase from annual to biannual verifications that are likely to drive many eligible residents to lose coverage due to administrative burden, and reduced eligibility for certain immigrants. This increase would likely place renewed demand on local safety-net systems and may reestablish the need for expanded indigent care coverage through the County Medical Services Program (CMSP). While the scale of these impacts remains uncertain, the overall fiscal effect on the County is expected to be large. At this time, the State has not identified or committed additional funding to assist counties in addressing these emerging coverage gaps. It is expected that the County will need to utilize Public Health Realignment Fund Balance to fund these needs.
- **Impact on Medi-Cal reimbursements to Health Services:** The clients directly served by the department generally constitute those with severe behavioral health issues. As such, recent federal policy changes under H.R. 1 affecting Medi-Cal enrollment are anticipated to have a relatively modest direct impacts on DHS's Medi-Cal reimbursement levels. Several provisions within the policy, including retroactive coverage for individuals experiencing medical crises and exemptions from work requirements for individuals with disabilities, are expected to maintain eligibility for many current beneficiaries who receive behavioral health services through DHS, although there is likely to be an increased administrative burden to ensure clients who have had coverage lapse are re-enrolled. As a result, direct reductions in Medi-Cal reimbursements to the Department are expected to be limited.
- **Further cuts to Public Health Funding:** The Department anticipates the possibility of additional reductions in federal public health funding, which could further constrain resources available for prevention, disease control, and population health programs that support community well-being based on state administration priorities.
- **Federal shifts in funding for homelessness services:** Housing policy changes at the federal level may also affect the County's service system. The U.S. Department of Housing and Urban Development has announced a shift from prioritization of permanent supportive housing models toward shorter-term emergency shelter strategies. Such a shift could create funding gaps within Sonoma County's supportive

housing continuum and increase downstream pressure on local health and behavioral health systems that serve individuals experiencing homelessness.

- Recent behavioral health reforms and the implementation requirements associated with the rollout of Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) are expected to require additional local investment to meet new programmatic and administrative expectations.
- Taken together, these factors create a highly uncertain fiscal landscape for DHS in the coming year. The Department will continue to monitor federal and state developments closely and will return to the Board with updates as additional information becomes available and fiscal impacts become clearer.



HUMAN SERVICES DEPARTMENT

Angela Struckmann
Director

***Vision:** People in our community live freely chosen lives up to their full potential throughout their lifespan.*

***Mission:** Building upon strengths, we bridge people to opportunity through responsive safety net services.*

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	\$470,881,835
Departmental Operating Expenditures	\$342,507,827
Internal Transfers	\$128,374,008
<u>Funding Sources</u>	\$463,877,266
Total Revenues/Use of Fund Balance	\$430,512,469
Total General Fund Contribution	\$33,364,797
% Funded by General Fund	7.2%
Total Staff	1,000.55

DEPARTMENT OVERVIEW

The Human Services Department (HSD) provides safety net services to the community to support the health, safety and well-being of well over 100,000 individuals and families. Direct services are delivered through four program divisions, with support from administrative services.

For more information, call (707) 565-5800, or visit: <https://sonomacounty.gov/health-and-human-services/human-services-x117989>

Service Area Descriptions

Adult & Aging: Works to ensure the safety, independence and well-being of older adults, people with disabilities, caregivers, veterans, and their families. Staff provide protective and supportive social services as well as community education and service coordination. Programs include Adult Protective Services, In-Home Supportive Services, care management services (Multipurpose Senior Services Program, Home and Community Alternatives, Information and Assistance/565-INFO and Linkages), veterans’ services, Public Administrator/Public Guardian/Public Conservator, and Area Agency on Aging.

- **In-Home Supportive Services (IHSS) Care Providers:** Nearly 8,214 IHSS care providers support more than 8,730 recipients of IHSS. The in-home care provided by IHSS providers supports older adults and people with disabilities to live safely and independently in their own homes. The IHSS Public Authority manages the state required orientation for new IHSS providers and is the employer of record for collective bargaining purposes. Although part of the HSD system of care, IHSS care providers are employed by the IHSS recipients they work for and are not County employees. Effective January 1, 2025, the Board of Supervisors approved a 3-year contractual agreement with Services Employee International Union (SEIU) Local 2015, which represents all IHSS providers.

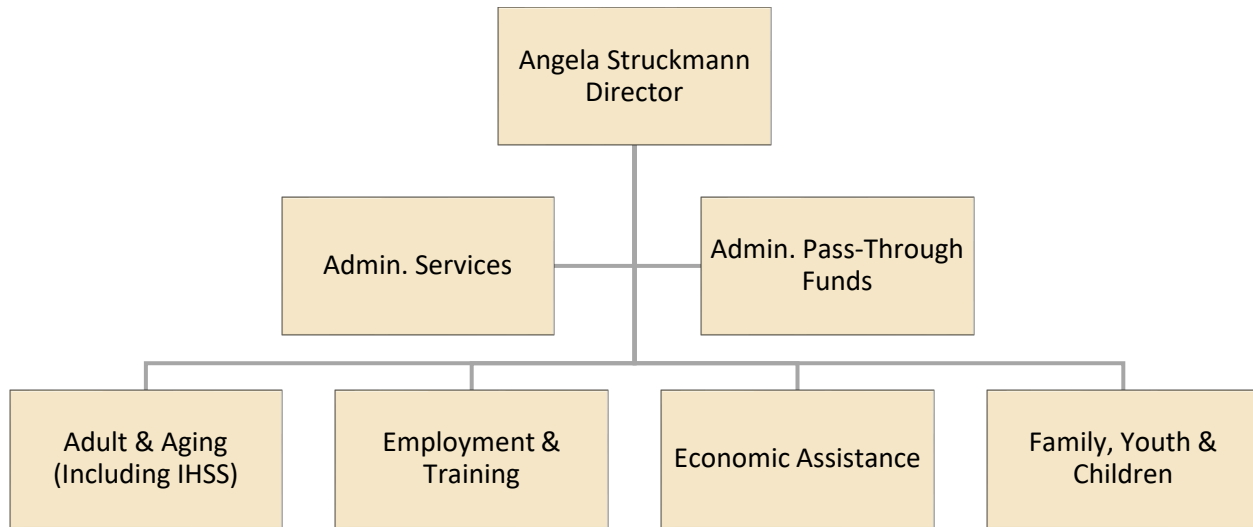
Employment & Training: Supports individuals and families with financial assistance, job search, employment and training services, and housing. The Division also assists employers to find qualified workers and supports workforce development through community partnerships and the in-house job center, Job Link. Staff provide intensive supports for youth and adults to achieve income and social mobility. Programs include California Work Opportunity and Responsibility to Kids (CalWORKs), Workforce Innovation and Opportunity Act (Job Link), various housing programs, Sonoma County Youth Ecology Corps, General Assistance, and the Workforce Investment Board.

Economic Assistance: Assists low-income individuals and families with accessing Medi-Cal, CalFresh, and County Medical Services Program benefits. Staff conduct initial and ongoing assessments for benefits eligibility and assist people with accessing additional safety net services as needed. Economic Assistance runs the largest public lobby in HSD, a high-volume call center, and provides services at various satellite offices across the county.

Family, Youth and Children: Works to ensure the safety and well-being of children, teens and transitional age youth who experience abuse, neglect, or abandonment. Staff provide protective and supportive social services to promote the ideals that children and families deserve stable nurturing homes, a supportive environment, and a sense of personal empowerment and hope. Programs include Valley of the Moon Children's Home Shelter and Short Term Residential Therapeutic Program (STRTP), child abuse prevention, child protective services, foster care eligibility and placements, and adoptions.

Administration Services: Provides support for the program divisions and the community in the areas of finance, human resources, information technology, program planning and evaluation, contracting, facilities, compliance, care and shelter, and special investigations. Administration Services includes special revenue funds to receive State Realignment Funds and other funds, and also includes the Department's General Fund contribution. These funds are distributed to other service areas for use, which cumulatively account for more than three quarters of this services area's expenditures.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Adult & Aging	174.00	173.00	-1.00	(0.6)
Employment & Training	135.50	134.50	3.00	2.2
Economic Assistance	283.00	284.00	1.00	0.4
Family Youth & Children	257.50	257.50	0.00	0.0
Administration Services	154.55	150.55	-3.00	(1.9)
In Home Support Services Care Provider	1.00	1.00	0.00	0.0
Total Permanent Positions	1005.55	1000.55	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Adult & Aging	\$43,940,351	\$42,098,757	(\$1,841,594)	(4.2)
Employment & Training	\$51,122,016	\$51,679,779	\$557,763	1.1
Economic Assistance	\$41,491,243	\$45,145,353	\$3,654,110	8.8
Family Youth & Children	\$108,885,464	\$112,998,367	\$4,112,903	3.8
Administration Services	\$165,486,576	\$170,469,708	\$4,983,132	3.0
In Home Support Services Care Provider	\$45,563,234	\$48,489,871	\$2,926,637	6.4
Gross Departmental Expenditures	\$456,488,884	\$470,881,835	\$14,392,951	3.2
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$120,932,628</i>	<i>\$128,374,008</i>	<i>\$7,441,380</i>	<i>6.2</i>
Departmental Operating Expenditures*	\$335,556,256	\$342,507,827	\$6,951,571	2.1

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$160,843,449	\$165,485,276	\$4,641,827	2.9
Services and Supplies	\$131,043,756	\$137,153,400	\$6,109,644	4.7
Capital Expenditures	\$235,083	\$116,200	(\$118,883)	(50.6)
Other Expenses*	\$131,125,107	\$134,111,205	\$2,986,098	2.3
Transfers within the County**	\$33,241,489	\$34,015,754	\$774,265	2.3
Total Expenditures by Character	\$456,488,884	\$470,881,835	\$14,392,951	3.2

*Other Expenses include In-Home Supportive Service provider wages, Temporary Assistance for Needy Families (TANF) payments to recipients, foster care payments to providers, and employment and training program benefits for clients.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$31,908,444	\$33,364,797	\$1,456,353	4.6
Use of Fund Balance	\$4,130,528	\$7,004,769	\$2,874,241	69.6
Fees and Charges for Services	\$1,976,877	\$1,976,877	\$0	0.0
State, Federal, & Other Govt. Revenue	\$286,454,224	\$293,440,864	\$6,986,640	2.4
Other Departmental Revenue*	\$2,336,019	\$1,441,324	(\$894,695)	(38.3)
Transfers & Reimbursements within the County**	\$129,682,792	\$133,653,204	\$3,970,412	3.1
Total Revenues/Use of Fund Balance	\$456,488,884	\$470,881,835	\$14,392,951	3.2

*Other Departmental Revenue includes Interest, Donations, Youth Ecology Corps Program local funding.

**Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 26–27 Human Services Recommended Budget includes total expenditures of \$342 million. Funding sources consist of \$293 million in state and federal revenues, \$33 million from County General Funds, \$1.9 million in fees and charges for services, \$1.4 million in other departmental revenues (including donations), and \$7 million from the use of fund balance. Overall appropriations increased by \$6.9 million, or 2.1%, compared to FY 25–26. This increase is primarily driven by higher costs associated with In-Home Supportive Services Maintenance of Effort (MOE) and increased salary and benefit expenses and insurance liability costs.

Major Variances

- **Adult and Aging Services:** A \$1.8 million reduction includes the elimination of the federally funded CalFresh Healthy Living Grant, the conclusion of the one-time state funded Older California’s Act- Modernization Support Services grant and a reduction to the Older California’s Act- Modernization Nutrition grant. Adult and Aging made significant reductions in administrative services and supplies to absorb the reduction in funding. The reduction of one FTE is directly tied to the elimination of funding from the CalFresh Healthy Living Grant.
- **Employment & Training:** 3.0 FTE were added in October 2025 to support the CalWORKS employment-focused support activities that had previously been contracted to a community based organization.
- **Economic Assistance:** A \$3.6 million increase is due to a significant reduction in vacancy rates and increased staffing costs due to cost-of-living adjustments.
- **Family Youth and Children:** A \$4.1 million increase is due to a \$2.3 million increase in insurance liability costs, a \$430,000 increase to the county cost plan due to facility operations maintenance costs, and a \$1.4 million increase in salary and benefits due to cost-of-living adjustments.
- **Administration Services:** The \$5 million increase is largely due to a \$1.3 million increase in County General Fund, a \$4.7 million increase in 2011 realignment use of fund balance and a \$1 million reduction in 1991 realignment. The increase in General Fund is due to the increase in the cost of IHSS Maintenance of Effort (MOE). 1991 Realignment revenues are based on sales tax and vehicle license fees; staff are forecasting a reduction in revenues collected based on the most recent available information. 2011 Realignment revenues are projected to stay flat, and Human Services is budgeting \$6.2 million for use of fund balance, a \$4.7 million increase year over year. The reduction of 3.0 FTEs is due to the conclusion of the American Rescue Plan Act (ARPA) program

- **In-Home Supportive Services (IHSS):** Wages and benefits for IHSS care providers increased by \$2.9 million. \$2.5 million is due to the annual 4% increase to the MOE, rising provider costs driven by an increase in paid IHSS hours, and the recently negotiated labor agreement with SEIU 2015. The costs associated with the County's share of the IHSS MOE wages are split between the General Fund and Realignment funding, and the increase in General Fund Contribution is thus largely tied to the increase in IHSS costs. In addition, IHSS provider benefits costs increase by \$400,000.

- **State, Federal, and Other Governmental Revenues:** Overall revenues are projected to increase by \$7 million, or 2.4%. Key revenue changes include but are not limited to:
 - A \$2.0 million increase in Family Support Subaccount revenue which allocates sales tax revenue to counties for CalWORKs program cost.
 - A \$1.1 million increase in federal funding due to the increased caseload in Foster Care assistance.
 - A \$2.3 million increase in CalFresh administration funding due to caseload growth. The net increase includes an \$8.5 million increase in state funding and a reduction of \$6.2 million in federal funding due to the H.R.1 sharing ratio changes.
 - A \$1.4 million increase in state revenues for the Short Term Residential Therapeutic Program (STRTP). \$550,000 of the funding from Department of Health Services has shifted to state funding, and a \$840,000 increase in foster care complex care funding due to increases in caseload.
 - A \$1.0 million increase in Workforce Innovation and Opportunity Act (WIOA) due to an increase in allocation and the availability of prior-year rollover funds.
 - There are significant shifts in revenues from state to federal sources. Approximately \$7.5 million in revenues are now being correctly classified as federal revenues, which were previously classified as state revenues. Additionally, the CalWORKs assistance program funding ratios were modified, increasing the federal share from 36.3% to 65.7% and reducing the state share from 61% to 31%, resulting in a \$6.6 million shift from state to federal revenues.

- **Other Department Revenue:** As noted above, Department of Health Services shifted \$550,000 to state funding for the Short Term Residential Therapeutic Program. In addition, the department's prior year revenues for the CalWORKs assistant program are no longer available.

- **Use of Fund Balance:** Staff recommend utilizing \$7 million in fund balance for one-time expenditures to address specific funding gaps and programmatic needs.
 - \$2.6 million to cover increases in insurance liability costs.
 - \$2.2 million (prorated for nine months of FY 26-27) to fund the increased cost of the CalFresh administrative county share of cost due to H.R.1 changes in sharing ratios.
 - \$1.4 million to fund the increased cost of salary and benefits due to the low vacancy rate across the department.

- \$650,000 from the wraparound reinvestment fund for unanticipated startup costs related to the STRTP. The funds are restricted to child welfare services, and no additional revenue is expected.
- \$75,000 in Title IV-E Waiver certainty grant funds, which must be spent by September 30, 2026, to sustain child abuse prevention services initiated under the waiver.
- \$82,000 in No Wrong Door project funding in alignment with the County Strategic Plan, funded through Strategic Plan funding and fund balance.

The use of fund balance is \$2.8 million higher compared to the prior year. The utilization of Wraparound Reinvestment Funds and No Wrong Door project funding remains consistent with prior year levels. The use of Title IV-E waiver funds is decreasing, as the remaining available funds must be fully expended by September 30, 2026.

HSD remains committed to managing these budgetary changes strategically to ensure the continued delivery of essential services while adapting to the evolving funding landscape.

State and Federal Budget Impacts

- **Medi-Cal and CalFresh:** H.R. 1 changes to Medi-Cal and CalFresh eligibility are expected to reduce the number of individuals receiving benefits. The legislation introduced increased requirements for certain individuals, including work requirements for both programs, increased eligibility determinations for Medi-Cal, and limiting coverage to restricted scope benefits for individuals with “unsatisfactory immigration status”. These changes will significantly increase workload for county eligibility staff with no additional federal or state funding for implementation or increased staffing. The Human Services Department is requesting county general funds to add eligibility staff to: 1) process the increased workload; 2) increase outreach and communication to the community; and 3) increase collaboration with federally qualified health clinics and other community-based organizations to keep people enrolled in benefits.
- **CalFresh Administration:** H.R.1 is modifying the cost-sharing structure for administration of the CalFresh program, shifting a significantly larger share of program costs to the state and county. The federal share of program administration will decrease from 50% to 25%, which increases the state share from 35% to 52.5% and the county share from 15% to 22.5%. This represents a \$2.8 million increase annually in county costs for Sonoma County. The county is required to fund its portion in order to continue receiving federal and state funding for the program. HSD is requesting county general funds to support the increased cost of the program.
- **Family, Youth and Children:** The CWS-CARES database will replace the current child welfare legacy system, CWS/CMS. All 58 counties will go live in the new system on a single day in October 2026. To prepare, CWS-CARES users will complete approximately 60 hours of training prior to go-live. State funding and resources for the project have been dramatically reduced from prior anticipated levels of support. With increased responsibilities at the

county level for training and end-user support, the Family, Youth and Children's division is working to create and resource sufficient internal structures to meet these needs.

- **Adult and Aging:** In California's 2025-2026 budget year, the state shifted late assessment penalties for IHSS to counties under the Community First Choice Option (CFCO), creating significant financial risk for counties. Internal processes were restructured to mitigate the risk, which have successfully avoided the penalties to date. However, the adjustments have resulted in longer wait times for intake and assessment of new IHSS recipients. In addition, the state proposed shifting IHSS program growth costs to counties, which would increase county costs by approximately \$2.4 million.
- **Housing and Disability Advocacy Program (HDAP) & Housing Support Program (HSP):** HDAP and HSP rollover allocation funding will expire on June 30, 2026. The discontinuance of funding rollover for housing programs will reduce the availability of housing assistance for individuals experiencing or at risk of homelessness, particularly those with disabilities. Staffing adjustments have been completed to match available funding. The remaining allocation will be fully dedicated to maintaining housing for existing clients and prioritizing new clients with the greatest needs.

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

Angela Struckmann
Director

The mission of the Sonoma County In-Home Supportive Services (IHSS) Public Authority is to enrich the lives of IHSS clients and caregivers by providing services and supports to enhance quality caregiving.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$1,990,458
Departmental Operating Expenditures		\$1,990,458
Internal Transfers		\$0
<u>Funding Sources</u>		\$1,990,458
Total Revenues/Use of Fund Balance		\$1,990,458
Total General Fund Contribution		\$0
% Funded by General Fund		0.0%
Total Staff		1.00

DEPARTMENT OVERVIEW

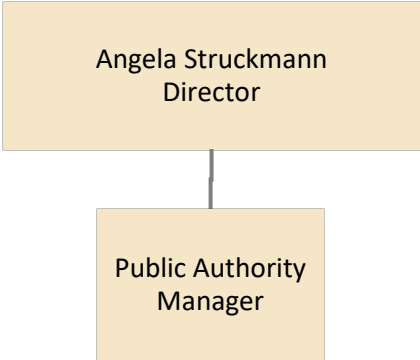
The Board of Supervisors established the Sonoma County IHSS Public Authority (PA) as an independent entity in 2001, with the Board Members serving as the Public Authority’s Board of Directors. The Board of Directors designated the Human Services Department (HSD) to manage the day-to-day operations of the PA.

Service Area Descriptions

The IHSS program assists low-income older adults and people with disabilities to maintain independence by supporting them to live safely in their own homes. IHSS caregivers provide direct support, including shopping, cooking, housekeeping, and personal care for IHSS recipients. Nearly 8,214 IHSS care providers support more than 8,730 recipients of IHSS.

The PA manager works to ensure that IHSS recipients have access to caregivers that can provide state-mandated IHSS services, maintaining an available pool of caregivers through regular recruitment efforts and maintenance of the provider registry. The IHSS PA manages the orientation and background checks that are required for new IHSS care providers and is the employer of record for collective bargaining purposes. Although part of the HSD system of care, IHSS care providers are employed by the IHSS recipients they work for and are not county employees. Costs associated with the County share of IHSS care provider wages are primarily included in the HSD budget.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
IHSS Public Authority	1.00	1.00	0.00	0.0
Total Permanent Positions	1.00	1.00	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
IHSS Public Authority	\$1,989,674	\$1,990,458	\$784	0.0
Gross Departmental Expenditures	\$1,989,674	\$1,990,458	\$784	0.0
<i>Less: Internal Department Transfers and Reimbursements</i>	\$0	\$0	\$0	0.0
Departmental Operating Expenditures*	\$1,989,674	\$1,990,458	\$784	0.0

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$287,717	\$293,404	\$5,687	2.0
Services and Supplies	\$1,701,957	\$1,697,054	(\$4,903)	(0.3)
Total Expenditures by Character	\$1,989,674	\$1,990,458	\$784	0.0

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Use of Fund Balance	\$374,040	\$266,976	(\$107,064)	(28.6)
Fees and Charges for Services	\$42,500	\$42,500	\$0	0.0
State, Federal, & Other Govt. Revenue	\$1,573,134	\$1,680,982	\$107,848	6.9
Total Revenues/Use of Fund Balance	\$1,989,674	\$1,990,458	\$784	0.0

BUDGET HIGHLIGHTS

Budget Overview

IHSS total budget of \$1.9 million is funded by federal and state revenues including the IHSS Public Authority allocation. The IHSS PA budget has remained flat year over year. However, the state revenues have increased compared to the prior year. All other revenues and expenditures remained consistent.

Major Variances

The IHSS PA allocation has increased by \$107,848. The increase in revenue has allowed the department to rely less on the use of accumulated IHSS Supportive Service PA fund balance.

State and Federal Budget Impacts

Not Applicable

DEPARTMENT OF CHILD SUPPORT SERVICES

Gigi Mertle
Director

The mission of the Sonoma County Department of Child Support Services is to promote the well-being of children and the self-sufficiency of families by assisting both parents to meet the financial, medical, and emotional needs of their children through the delivery of quality child support services.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$11,807,386
Departmental Operating Expenditures		\$11,807,386
Internal Transfers		\$0
<u>Funding Sources</u>		\$11,807,386
Total Revenues/Use of Fund Balance		\$11,807,386
Total General Fund Contribution		\$0
% Funded by General Fund		0.0%
Total Staff		58.00

DEPARTMENT OVERVIEW

The Department of Child Support Services (DCSS) is responsible for administering the Title IV-D Program of the Federal Social Security Act, in and for the County of Sonoma. Federal and state laws govern the Department, with oversight by the California Department of Child Support Services. A wide array of services are performed including establishing parentage which may include genetic testing; locating parents and their income and assets; obtaining court-ordered child support and health insurance coverage; enforcing monthly and past due child support utilizing appropriate enforcement tools; modifying existing child support orders; working with the State Disbursement Unit (SDU) to collect and distribute child support payments; and conducting complaint resolution and formal hearings. The Department also coordinates with other states, countries, and local tribal governments regarding child support issues. All parents and guardians, regardless of income or immigration status, are eligible for services.

For more information, call Sonoma County Department of Child Support Services at (866) 901-3212 or visit <http://sonomacounty.gov/dcsc>.

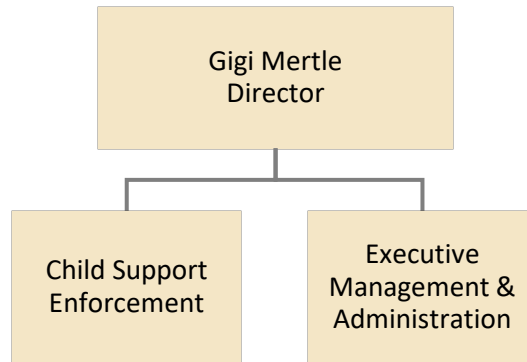
Service Area Descriptions

The **Child Support Enforcement** section is responsible for the core operational functions of the Department, including customer service, case management, legal processing, court proceedings, child support collections and distribution, complaint resolution, compliance, service planning, technology, performance monitoring, public relations, and outreach.

The **Executive Management & Administration** section provides support to the Department and is responsible for budgeting and fiscal administration, payroll, personnel management, labor

relations, legislative advocacy, contracting, purchasing, risk management, safety, and building and equipment maintenance.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Child Support Enforcement	54.00	53.00	(1.00)	(1.9)
Executive Leadership & Administration	5.00	5.00	0.00	0.0
Total Permanent Positions	59.00	58.00	(1.00)	(1.7)

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Child Support Enforcement	\$10,399,880	\$10,510,054	\$110,174	1.1
Executive Leadership & Administration	\$1,348,510	\$1,297,332	(\$51,178)	(3.8)
Gross Departmental Expenditures	\$11,748,390	\$11,807,386	\$58,996	0.5
<i>Less: Internal Department Transfers and Reimbursements</i>	\$0	\$0	\$0	0.0
Departmental Operating Expenditures	\$11,748,390	\$11,807,386	\$58,996	0.5

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$9,919,204	\$9,984,250	\$65,046	0.7
Services and Supplies	\$1,827,239	\$1,823,136	(\$4,103)	(0.2)
Transfers within the County*	\$1,947	\$0	(\$1,947)	(100.0)
Total Expenditures by Character	\$11,748,390	\$11,807,386	\$58,996	0.5

*Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
State, Federal, & Other Govt. Revenue	\$11,738,594	\$11,800,911	\$62,317	0.5
Use of Fund Balance	\$1	\$0	(\$1)	(100.0)
Transfers & Reimbursements within the County*	\$9,795	\$6,475	(\$3,320)	(33.9)
Total Revenues/Use of Fund Balance	\$11,748,390	\$11,807,386	\$58,996	0.5

*Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Department of Child Support Services recommended budget for FY 2026-27 is approximately \$11.8 million, funded by 66% of Federal contributions and 34% State contributions. The department also receives a small, \$5,000, General Fund contribution via transfer for community outreach activities and employee recognition.

Major Variances

Salary and Benefit expenditures increased by 1% or \$65,046. These increases are consistent with negotiated labor changes as well as with employee merit increases. Salary and Benefit increases were partially offset through natural employee attrition and resulting salary savings. As part of the Department's long-term stability plan, the Department is requesting the deletion of a vacant Department Information Systems Specialist II.

State and Federal Budget Impacts

- Recent legislative changes have modernized long-standing child support policies and removed barriers while improving outcomes for families. These reforms reduce punitive measures for parents struggling to pay, incorporate assessments of ability to pay (Flexibility, Efficiency and Modernization (FEM) Final Rule SB 343), support re-entry programs for parents returning from incarceration (AB 1148), and limit driver's license suspensions for

low-income parents (SB 1055). While the reforms highlighted here represent only a portion of the broader changes underway, they reflect the program's overall shift toward more supportive, family-centered practices.

- In alignment with these changes, DCSS is dedicated to supporting parents through a more holistic service model that tailors individualized services, increases access and communication, and focuses on removing barriers and reducing childhood poverty.
- While these updates have improved practices and advanced the program's mission, they have also resulted in increased workload and potential long term fiscal impacts. Most notably, the enhanced regulations and shift toward more supportive policies have contributed to a decline in current support collections and overall caseload size, two key indicators that play a role in determining federal funding allocations.

DEVELOPMENT SERVICES

Permit Sonoma

Community Development Commission

Public Infrastructure

Economic Development Department



PERMIT SONOMA

Scott Orr
Director

The mission of Permit Sonoma is to help residents and businesses successfully navigate the Sonoma County permitting process to support agriculture, housing, economic development, and land stewardship.

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	\$51,591,264
Departmental Operating Expenditures	\$41,329,567
Internal Transfers	\$10,261,697
<u>Funding Sources</u>	\$51,591,264
Total Revenues/Use of Fund Balance	\$43,372,786
Total General Fund Contribution	\$8,218,478
% Funded by General Fund	15.9%
Total Staff	128.00

DEPARTMENT OVERVIEW

Permit Sonoma is Sonoma County's consolidated land use planning and permitting agency. Land development or construction that takes place in the unincorporated area of Sonoma County is reviewed, permitted, and inspected by Permit Sonoma. The Department includes six divisions: Engineering and Construction, Code Enforcement, Planning, Natural Resources, Fire Prevention & Hazardous Materials, and Administration.

For more information, call (707) 565-1900, or visit: <https://sonomacounty.ca.gov/Permit-Sonoma/>.

Service Area Descriptions

Engineering and Construction Division comprises four sections: **Building** performs plan check and inspections for structures; **Engineering** performs plan review and inspections related to subdivision improvement plans, grading, drainage, sanitation, flood plain management, sewer review on behalf of Sonoma Water, right-of-way encroachment on behalf of Sonoma County Public Infrastructure, and transportation permits; **Well and Septic** performs plan review and inspections for wells and septic systems on behalf of Environmental Health; and the **Office of County Surveyor** reviews subdivision maps, lot line adjustments, records of survey, corner records, easements, and Local Agency Formation Commission (LAFCO) support.

Code Enforcement Division ensures compliance with codes under the Department's jurisdiction, abates public nuisances, and undertakes special projects such as enforcement of Public Health Orders.

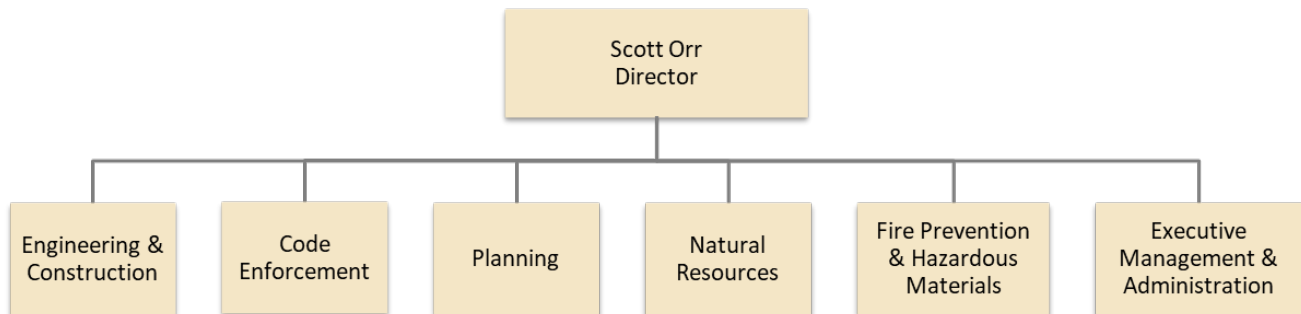
Planning Division comprises two sections: **Comprehensive Planning** creates, maintains, and implements the General Plan, Local Coastal Program, specific plans, and other policy initiatives; and **Project Review** analyzes permit applications and conducts environmental review.

Natural Resources Division regulates mines, storm and ground water, conducts environmental review on public and private projects, and manages resilience and climate action programs, including the Federal Emergency Management Agency (FEMA) Hazard Mitigation and Building Resilient Infrastructure Communities grant programs.

Fire Prevention and Hazardous Materials Division comprises three sections: **Fire Prevention** conducts fire code inspections for new development projects and fire life safety systems, plan check, and fire; **Vegetation Management** oversees the defensible space program and chipper services; and the **Hazardous Materials** section is responsible for Certified Unified Program Agency (CUPA) reviews and inspects business plans, hazardous waste management, above and underground storage, accidental release prevention and fire jurisdiction coordination. The Hazardous Materials section works with local fire districts to protect life, property and the environment, staffing one of only two OES Type II Hazmat response teams in the county and providing 24/7 on-call emergency response.

Executive Management and Administration Division provides budget, accounting, customer service, permit intake, human resource, and information services in support of the other operational divisions.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Engineering and Construction	55.00	53.00	(2.0)	(3.6)
Code Enforcement	14.00	0.00	(14.0)	(100.0)
Planning	28.00	28.00	0.0	0.0
Natural Resources	23.00	7.00	(16.0)	(69.6)
Fire Prevention & Hazardous Materials	13.00	9.00	(4.0)	(30.8)
Executive Management and Administration	37.00	31.00	(6.0)	(16.2)
Total Permanent Positions	170.00	128.00	(42.0)	(24.7)

The FY 26-27 Recommended Budget reflects department’s allocation totals after vacant allocations (13 positions) have been deleted effective July 1, 2026, and filled allocations (29 positions) have been deleted effective September 29, 2026.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Engineering and Construction	\$18,880,814	\$17,227,712	(\$1,653,102)	(8.8)
Code Enforcement	\$4,306,508	\$1,749,470	(\$2,557,038)	(59.4)
Planning	\$13,828,731	\$13,257,925	(\$570,806)	(4.1)
Natural Resources	\$13,944,204	\$3,684,618	(\$10,259,586)	(73.6)
Fire Prevention and Hazardous Materials	\$6,077,859	\$4,782,870	(\$1,294,989)	(21.3)
Executive Management and Administration	\$13,143,978	\$10,888,669	(\$2,255,309)	(17.2)
Gross Departmental Expenditures	\$70,182,094	\$51,591,264	(\$18,590,830)	(26.5)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$13,234,548</i>	<i>\$10,261,697</i>	<i>(\$2,972,851)</i>	<i>(22.5)</i>
Departmental Operating Expenditures*	\$56,947,546	\$41,329,567	(\$15,617,979)	(27.4)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$32,474,665	\$25,933,615	(\$6,541,050)	(20.1)
Services and Supplies	\$36,511,363	\$24,410,401	(\$12,100,962)	(33.1)
Capital Expenditures	\$177,000	\$272,000	\$95,000	53.7
Transfers within the County*	\$1,019,066	\$975,248	(\$43,818)	(4.3)
Total Expenditures by Character	\$70,182,094	\$51,591,264	(\$18,590,830)	(26.5)

*Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
General Fund Contribution	\$7,306,862	\$8,218,478	\$911,616	12.5
Fees and Charges for Services	\$25,093,015	\$21,811,396	(\$3,281,619)	(13.1)
State, Federal, & Other Govt. Revenue	\$8,095,234	\$2,522,260	(\$5,572,974)	(68.8)
Other Departmental Revenue*	\$4,793,283	\$1,732,681	(\$3,060,602)	(63.9)
Use of Fund Balance	\$2,898,373	\$2,788,355	(\$110,018)	(3.8)
Transfers & Reimbursements within the County**	\$21,995,327	\$14,518,094	(\$7,477,233)	(34.0)
Total Revenues/Use of Fund Balance	\$70,182,094	\$51,591,264	(\$18,590,830)	(26.5)

*Other Departmental Revenue includes fines, forfeitures and penalties, Code Enforcement penalties, Sea Ranch Tax Roll payments, Measure H Fire Tax revenue, and Interest on Pooled Cash.

**Transfers within the County reflect all funds that are transferred both within this department as well as between departments. Includes internal overhead and support cost allocation, plus other General Fund support, including Transient Occupancy Tax funds for vegetation management.

BUDGET HIGHLIGHTS

Budget Overview

The Permit Sonoma FY 2026-27 Recommended Budget includes gross expenditures totaling \$51.6 million, financed with \$21.8 million in fees and charges for services, \$14.5 million in transfers and reimbursements (within the department and between departments), \$2.5 million in state and federal funds, \$2.8 million in fund balance, \$1.7 million in other revenue, and \$8.2 million of General Fund support. Appropriations are decreasing by \$18.6 million, or 26%, from FY 2025-26, primarily due to the conclusion of the FEMA Grant Program, and operational adjustments needed to align the budget with current revenue levels, including reductions to core operations required to balance the FY 2026-27 Recommended Budget. This decrease reflects several factors, including department fees that have not been set at full cost recovery in accordance with long-standing Board policy, changes in the code enforcement program approach, the conclusion of temporary General Fund support for management review efforts, and declining permit activity. Fee increases, approved by the Board on March 24, 2026, do not fully compensate for the overall cost to provide services. Addressing these revenue shortfalls requires impactful program and operational reductions to bring expenditures in line with available resources. To support these efforts, the department will be conducting a comprehensive fee study in FY 2026-27 to evaluate and improve cost recovery and guide future budget decisions.

Major Variances

- **Engineering and Construction:** expenditures are decreasing by \$1,653,102 (9%) primarily due to the deletion of 1.0 Senior Engineer, the elimination of third-party grading and building plan review contract services and reduced administrative overhead related to reductions in departmental administrative support functions. Other expenditure decreases include the deletion of a 1.0 time-limited Building Plans Examiner position with a term ending September 28, 2026, that was added to support fire recovery work which has now transitioned into regular operations. There is a decrease in Fees and Charges for Services by \$1,860,540 that more closely reflect current revenue levels, and a decrease of \$807,349 in Transfers and Reimbursements due to the conclusion of one-time General Fund provided over three years to support management review implementation efforts.
- **Code Enforcement:** This service area budget is decreasing by \$2,557,038 (59%), due to the deletion of 1.0 Senior Office Assistant, 1.0 Secretary, 5.0 Code Enforcement Inspectors, 3.0 Senior Code Inspectors, 1.0 Code Enforcement Supervisor, and 1.0 Code Enforcement Division Manager positions (restorations are requested). The elimination of these positions will diminish the program's capacity to respond to complaints and manage cases involving unpermitted construction, failing septic systems, unpermitted cannabis operations, and grading, drainage and zoning violations. These reductions are necessary to align expenditures with reduced revenues from fines, fees, and penalties, the program's primary revenue source, resulting from changes recommended by the

Code Enforcement Ad Hoc Committee (2025) to make enforcement more efficient and fairer. Other reductions include the deletion of 1.0 vacant time-limited Senior Office Assistant and 1.0 vacant time-limited Code Enforcement Inspector positions funded by the California Board of State and Community Corrections Proposition 64 Public Health and Safety Grant. Other Departmental Revenue is decreasing by \$1,779,690 to more precisely reflect fines and penalties recovered. There is also a decrease in Transfers and Reimbursements by \$600,639 due to the end of Cannabis Business Tax revenue funding for permitted cannabis compliance and vacation rental enforcement activities are now supported through the department's annual General Fund contribution. The budget also reflects a \$150,630 decrease in Fees and Charges for Service largely from administrative abatement proceedings.

- **Planning:** this service area budget is decreasing by \$570,806 (4%) principally due to reduced environmental impact report contract services associated with the Borealis Commercial Battery Storage Facility and Hanna Mixed-Use projects that were anticipated in the prior year but subsequently withdrawn. Other decreases include reduced personnel costs associated with the Gleason Beach Realignment of Highway 1 Mitigation project to better align staffing with project needs. These expenditure decreases are offset by increased contract costs associated with Phase 2 of the General Plan Update. There is a corresponding decrease in Fees and Charges for Services by \$344,625 primarily from environmental review contract reimbursements for applicant funded projects. There is also a decrease of \$649,561 in Transfers and Reimbursements due to decreased personnel cost associated with the Gleason Beach Realignment of Highway 1 Mitigation project, the end of one-time General Fund allocated to support management review implementation efforts, the conclusion of Transient Occupancy Tax Measure L for vacation rental activities, and Housing Element General Fund support that has shifted from an operating transfer to the department's annual General Fund contribution.
- **Natural Resources:** expenditures in this service area are decreasing by \$10,259,586 (74%) primarily due to the conclusion of the FEMA grant program during FY 2026-27. The department is unable to proceed with three FEMA Hazard Mitigation Grant Program (HMGP) projects due to approaching or already concluded end of the periods of performance, and FEMA has not approved a time extension or obligated implementation funds. Additionally, the department will ramp down the FEMA Building Resilient Infrastructure and Communities (BRIC) grant project in the first quarter of FY 2026-27, completing site evaluations for vegetation management, private property defensible space, and home hardening assessments. As a result of ending the program, 14.0 time-limited positions originally added to support the program will be deleted. There is a corresponding decrease in Intergovernmental Revenues of \$5,987,974 from FEMA Grants and \$2,282,877 in Transfers and Reimbursements primarily from 2017 PG&E Settlement funds allocated for the County 25% local match.

Other expenditure decreases include reductions necessary to maintain a balanced budget. These include the deletion of 2.0 Senior Environmental Specialist positions that

support environmental review activities for non-grant related private and public projects and programs.

- **Fire Prevention and Hazardous Materials:** expenditures are decreasing by \$1,294,989 (21%) as a result of the deletion of 1.0 Secretary and 3.0 Fire Inspector positions and holding 1.0 Assistant Fire Marshal and 1.0 Senior Fire Inspector positions unfunded (restorations requested). While this Special Revenue Fund is intended to operate at full cost recovery without General Fund support, current fee levels are insufficient to fully cover program costs. These reductions would significantly impair the department's capacity to deliver the mandated Certified Unified Program Agency (CUPA) required inspections and annual reporting and increasing the risk of accidental releases that could compromise public safety and the environment. In addition to CUPA responsibilities, staff serve as part of the County's hazardous materials response team, responsible for responding to all hazardous materials incidents in unincorporated areas; reductions will compromise the department's ability to respond effectively to these emergencies. The reductions will also result in fire prevention inspection delays which include fire life safety checks for new residential and commercial construction. There is a corresponding decrease in Fees and Charges for Services by \$901,644 to more closely reflect current revenue levels and a decrease in Other Department Revenues by \$97,400 due to non-recurring restitution cost recovery from hazardous materials enforcement cases received in the prior year. Transfers and Reimbursements are decreasing by \$95,800 mainly due to a prior year transfer from the Technology Surcharge Fund to support one-time costs related to migration of the CUPA program database to a cloud-based system.
- **Executive Management and Administration:** this service area budget is decreasing by \$2,255,309 (17%) due to reductions needed to balance the budget: the deletion of 1.0 Administrative Aide, 1.0 Department Information Systems Specialist II, 1.0 Geographic Information Technician, 1.0 Department Program Manager (restorations requested), and 1.0 Office Assistant II and 1.0 vacant Senior Office Assistant. These reductions will diminish the department's capacity to provide human resources support and employee services, and delay information systems service requests and management of GIS data. In addition, the department will be limited in its ability to effectively coordinate and deliver community events and public outreach and engagement efforts for major initiatives. Other decreases are driven by lower cost plan charges and a shift of internal service and county vehicle expenses from administrative overhead to the appropriate operating sections where these costs are incurred. There is a corresponding decrease of \$3,040,988 in Transfers and Reimbursements primarily as a result of lower cost recovery from operating sections due to reductions in administrative overhead, in addition to the conclusion of one-time General Fund provided to support management review implementation efforts.

State and Federal Budget Impacts

Changes in federal priorities during 2025 continue to impact four major grant funded projects in Natural Resources. These include the FEMA Hazard Mitigation Grant Program (HMGP) Wildfire

Adapted Sonoma County Part 1, Part 2, and Sonoma County Hazardous Fuels Reduction projects; and the Building Resilient Infrastructure and Communities (BRIC) Wildfire Resilient Sonoma County project, all of which are expected to conclude in FY 2026-27.

Since the completion of Phase 1 of all three HMGP projects in FY 2024-25, FEMA has provided no indication that Phase 2 funding, totaling \$12.14 million, will be obligated. Phase 2 of these three projects include implementation of shaded fuel breaks and roadside vegetation management, as well as home hardening and defensible space improvements on private properties. While a time extension is currently under FEMA review, it is considered unlikely, and with performance periods having or expected to conclude by January 2027, the County does not expect to be able to implement Phase 2 of these projects.

In FY 2026-27, the department anticipates completing the BRIC Phase 1 project by the performance period end date of November 15, 2026. BRIC Phase 2, which consists of \$41.2 million in funding for home hardening and defensible space improvements and community fire breaks, has not yet been officially awarded. Following FEMA's announced cancellation of the BRIC program in early 2025, in March 2026 a U.S. District Court order directed FEMA to reinstate the program. However, its future remains uncertain as the timing for Phase 2 funding availability is still unknown, the program's period of performance ends in March 2027, and the required federal review of Phase 1, which can take one year, must be completed before Phase 2 funds may be obligated.

The department applied for two 2025 FEMA HMGP grants totaling \$30 million, following the cancellation of the BRIC program in early 2025, to implement near-home defensible space, home hardening, and wildland vegetation management projects. The award date for these grants is anticipated in FY 2027-28.



COMMUNITY DEVELOPMENT COMMISSION

Michelle Whitman
Executive Director

The Sonoma County Community Development Commission (Commission) exists to open doors to permanent housing and opportunity. It carries out this work through its Community Development Division and Housing Authority (Rental Assistance) Division.

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	\$119,817,001
Departmental Operating Expenditures	\$108,356,582
Internal Transfers	\$11,460,419
<u>Funding Sources</u>	\$119,817,001
Total Revenues/Use of Fund Balance	\$118,156,441
Total General Fund Contribution	\$1,660,560
% Funded by General Fund	1.4%
Total Staff	51.00

The Community Development Division focuses on creating homes for all in thriving, inclusive neighborhoods by making strategic investments in housing and capital projects that connect where people live with where they work, play, and engage in the community. The Rental Assistance Division (via the Sonoma County Housing Authority) provides safe, decent, and quality affordable housing, supporting residents through effective rental assistance programs.

DEPARTMENT OVERVIEW

The Sonoma County Community Development Commission (Commission) is the County’s lead agency for creating access to safe and affordable housing. The Commission uses federal, state, and local resources to conduct core programs that include Rental Assistance (via the Sonoma County Housing Authority), Community Development, and Strategic Support and Administration.

For more information, call (707) 565-7500, or visit <http://sonomacounty.ca.gov/CDC>.

Service Area Descriptions

Rental Assistance (via the Sonoma County Housing Authority) is the Commission’s largest program. This service area funds programs that provide direct housing assistance on behalf of low-income households, individuals experiencing housing instability, and other vulnerable populations. Rental assistance is provided to nearly 3,400 families via federally funded Housing Choice Vouchers, Project-Based Vouchers, Mainstream Vouchers, Emergency Housing Vouchers, Veterans Affairs Supportive Housing, Special Needs Assistance, and Home Investment Partnerships Program Tenant-Based Rental Assistance Programs. These subsidies

are awarded to the Housing Authority to assist income-qualifying households residing in private-market rental and other housing.

Community Development administers federal, state, and local grant funding programs to provide housing development initiatives, housing rehabilitation programs, and community investment programs that support affordable housing production, infrastructure improvements, and neighborhood revitalization. This service area provides gap financing to eligible developers to create and preserve affordable rental housing, funds housing repairs to low-income homeowners, finances down payment assistance to qualified low-income home buyers, and elevates homes to mitigate flood risk. Community Development also manages the assets and obligations of the Successor Agency and the Housing Successor entity, which were established because of the dissolution of redevelopment agencies in 2012.

Strategic Support and Administration provides department leadership, policy analysis and development, planning, financial management, and operational support, including executive leadership, communications, and fiscal and administrative functions. These costs are allocated, charged to, and reimbursed by the two operational service areas above, based on how Commission staff time is spent.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Community Development	16.00	16.00	0.00	0.0
Rental Assistance (Housing Authority)	23.00	22.00	-1.00	(4.3)
Strategic Support & Administration	13.50	13.00	-0.50	(3.7)
Total Permanent Positions	52.50	51.00	-1.50	(2.9)

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Rental Assistance (Housing Authority)	\$71,343,159	\$72,979,931	\$1,636,772	2.3
Community Development	\$41,681,281	\$36,540,481	(\$5,140,800)	(12.3)
Strategic Support & Administration	\$10,270,854	\$10,296,589	\$25,736	0.3
Gross Departmental Expenditures	\$123,295,294	\$119,817,001	(\$3,478,293)	(2.8)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$10,657,912</i>	<i>\$11,460,419</i>	<i>\$802,507</i>	<i>7.5</i>
Departmental Operating Expenditures*	\$112,637,382	\$108,356,582	(\$4,280,800)	(3.8)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$9,000,198	\$9,236,139	\$235,941	2.6
Services and Supplies	\$14,651,576	\$15,225,479	\$573,903	3.9
Other Expenses*	\$98,044,442	\$94,190,365	(\$3,854,077)	(3.9)
Transfers within the County**	\$1,599,078	\$1,165,018	(\$434,060)	(27.1)
Total Expenditures by Character	\$123,295,294	\$119,817,001	(\$3,478,293)	(2.8)

*Other Expenses include rental assistance and project costs.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$1,652,702	\$1,660,560	\$7,858	0.5
Fees and Charges for Services	\$455,500	\$703,300	\$247,800	54.4
State, Federal, & Other Govt. Revenue	\$85,459,678	\$89,888,039	\$4,428,361	5.2
Other Departmental Revenue*	\$1,904,008	\$1,882,638	(\$21,370)	(1.1)
Use of Fund Balance	\$21,954,812	\$14,222,045	(\$7,732,767)	(35.2)
Transfers & Reimbursements within the County**	\$11,868,594	\$11,460,419	(\$408,175)	(3.4)
Total Revenues/Use of Fund Balance	\$123,295,294	\$119,817,001	(\$3,478,293)	(2.8)

*Other Departmental Revenue consists of interest receipts, rental income, loan repayments, and monitoring fees.

**Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026–27 Recommended Budget includes expenditures totaling \$119.8 million, funded primarily with \$89.8 million in state and federal revenue, \$14.2 million use of fund balance, \$11.5 million in internal reimbursements, \$1.6 million in General Fund, and \$2.6 million in fees and other revenue. Appropriations are decreasing by \$3.5 million (or 2.8%).

Major Variances

- The **Rental Assistance** service area budget increased from by \$1.6 million (2.3%). The primary driver of this increase is the Housing Choice Voucher Program, expected to grow by \$1.4 million, reflecting continued efforts to expand landlord participation in housing programs and improve access to rental units for program participants. Overall, the FY 2026-27 recommended budget reflects continued investment in rental subsidies, housing vouchers, and supportive housing programs aimed at maintaining housing stability and reducing homelessness across the community. The increases are offset by the reduction of 1.0 time-limited Housing Negotiator-Inspector position ending on June 30, 2026.
- The **Community Development** service area budget decreased by \$5.1 million (12.3%). The overall decrease reflects the timing and lifecycle of capital and development projects nearing completion. The most significant reductions occur in Tierra de Rosas Development, declining by \$9.2 million, reflecting near completion of this project. Low-to-Moderate Income Housing Asset Funds will decrease by \$3.7 million, reflecting the completion of one-time funding for Mid-Pen for the development of Casa Roseland in FY 2025-26.

These decreases are offset by some notable increases. The County Fund for Housing expenditures will nearly double, with an increase of \$6.6 million, funding construction projects via a Notice of funding Availability issued in February 2026 that should be completed at the beginning of FY 2026-27. Funds will be used to provide loans and grants to qualified entities to undertake activities in support of the creation and preservation of affordable rental and ownership housing in Sonoma County. The Home Investment Partnerships Program will increase by \$1.6 million, reflecting expanded federal housing development activities.

- The **Strategic Support & Administration** service area budget remained relatively flat, rising by \$25,736 (0.3%). The recommended budget includes the reduction of 0.5 -term-limited Supervising Accountant position expiring on June 30, 2026.

Overall, the Community Development budget reflects a shift away from several large development expenditures approaching project conclusion, while continuing to support

a diverse portfolio of housing development, rehabilitation, and community investment initiatives.

- The increase of \$247,800 (54.4%) in **Fees and Charges for Services** is primarily attributed to the Commission's efforts to collect reimbursements for legal fees from developers, as well as increased revenue from Project-Based Voucher fees and monitoring fees for existing loans.
- The increase of \$4.4 million (5.2%) in **State, Federal and Other Government Revenue** is partially due to higher projected federal funding. This includes \$1.1 million for the Housing Choice Voucher Program and a \$1.4 million draw from the Home Investment Partnerships Program to fund a development project. Additionally, \$1.9 million in state funding is expected through a grant for contingency funding for the Tierra de Rosas Development Project.
- The decrease of \$7.7 million (35.2%) in **Use of Fund Balance** is primarily due to the one-time FY 2025-26 use of fund balance for construction of Tierra de Rosas and a Notice of Funding Availability issued in February 2026 to utilize County Fund for Housing for awarded construction contracts.

State and Federal Budget Impacts

At this time, there are no impacts from state or federal budget or policy changes. Staff continue to monitor the actively changing landscape.



PUBLIC INFRASTRUCTURE

Johannes J. Hoevertsz
Director and Road Commissioner

The mission of Sonoma County Public Infrastructure Department is to efficiently plan, build, maintain, and manage a resilient transportation infrastructure network, County owned facilities, vehicles, and other capital equipment. In addition, Public Infrastructure supports the goals and objectives of Sonoma County departments and agencies through the procurement and maintenance of quality, cost effective facilities, vehicles, equipment, goods and services.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$297,089,896
Departmental Operating Expenditures		\$254,150,134
Internal Transfers		\$42,939,762
<u>Funding Sources</u>		\$297,089,896
Total Revenues/Use of Fund Balance		\$271,947,759
Total General Fund Contribution		\$25,142,137
% Funded by General Fund		8.5%
Total Staff		278.00

DEPARTMENT OVERVIEW

Sonoma County's Public Infrastructure Department (SPI) plans, builds, operates, and maintains critical transportation infrastructure, including over 1,350 miles of roads, bridges, and traffic signals, the Charles M. Schultz - Sonoma County Airport, countywide bus and paratransit services, eight solid waste disposal sites, and numerous, community owned street lighting, permanent roads, and community water districts. In addition, the Department provides a variety of internal service functions supporting all County departments through three divisions, including Fleet Operations, Purchasing, and Facilities Development and Management. The Department also manages the Veterans Memorial Buildings.

For more information, call (707) 565-2550, or visit <https://sonomacounty.ca.gov/spi>

Service Area Descriptions

Executive Management & Administration provides administrative, fiscal, and human resources support for 278 Department employees across the nine service areas of Public Infrastructure.

Airport Division operates and maintains the Charles M. Schulz - Sonoma County Airport, a full service, commercial airport with facilities for airline passenger service and other operations including air cargo, private and corporate flights, military, search and rescue, firefighting, law enforcement, and pilot training.

Facilities Development and Management manages and performs capital improvements, maintenance, janitorial services, parking enforcement, and security services at County owned facilities and Veteran's Memorial Buildings. In addition to facilities management, this Division

also oversees acquisition and sale of real property, county lease agreements, and architectural and project management services associated with County capital projects.

Fleet Operations is responsible for the acquisition, management, and maintenance of the County's light and heavy-duty vehicle fleets.

Integrated Solid Waste Management Division provides systematic services for the Central Landfill in Petaluma as well as post-closure monitoring and maintenance of seven closed landfill sites. Integrated Waste Division also provides emergency solid waste debris removal oversight and management during and after major disasters.

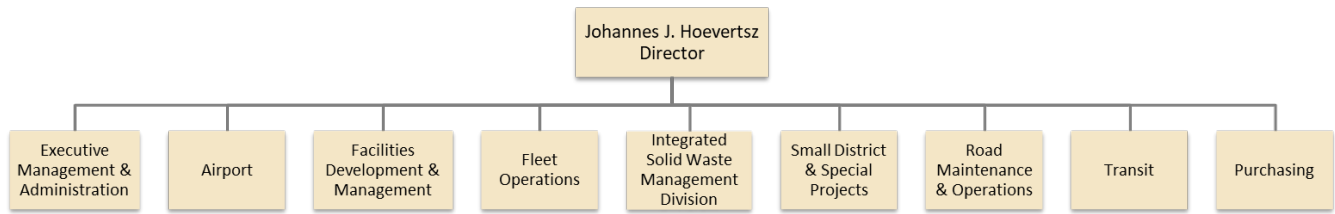
Small Districts & Special Projects includes administration of several small districts including street lighting, permanent roads, water, and assessment districts. This section also includes a Special Projects Division, which includes district formation, Public Educational, and Governmental Access fund, Cal American Water Company, and maintenance for small water systems.

Road Maintenance & Operations plans and designs road maintenance projects, bridges, and capital improvement projects. The Roads Division is responsible for the repair and preservation of County roads and bridges, and other maintenance projects such as seasonal crossings, vegetation management in the road right of way, and maintenance of culverts.

Transit Division provides public transit services throughout Sonoma County, including Cloverdale, Healdsburg, Windsor, Rohnert Park, Sebastopol, and Cotati. Services are also available to Sonoma State University, Santa Rosa Junior College, and connections to Sonoma Marin Area Rail Transit (SMART).

Purchasing is responsible for the procurement of goods and services required for County operations. The Division also executes contracts for professional services and assists departments in contract review.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Executive Management & Administration	37.00	38.00	1.00	2.7
Airport Division	24.00	24.00	0.00	0.0
Facilities Development and Management	49.00	49.00	0.00	0.0
Fleet Operations	22.00	22.00	0.00	0.0
Integrated Solid Waste Management Division	15.00	16.00	1.00	6.7
Small Districts & Special Projects	0.00	0.00	0.00	0.0
Road Maintenance & Operations	117.00	116.00	(1.00)	(0.9)
Transit Division	6.00	6.00	0.00	0.0
Purchasing	7.00	7.00	0.00	0.0
Total Permanent Positions	277.00	278.00	1.00	0.4

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Executive Management & Administration	\$6,976,279	\$7,657,293	\$681,014	9.8
Airport Division	\$25,626,387	\$31,121,000	\$5,494,613	21.4
Facilities Development and Management	\$35,790,578	\$37,678,174	\$1,887,596	5.3
Fleet Operations	\$15,130,982	\$16,742,325	\$1,611,343	10.6
Integrated Solid Waste Management Division	\$20,756,754	\$25,554,803	\$4,798,049	23.1
Small Districts & Special Projects	\$13,382,085	\$12,050,558	(\$1,331,527)	(10.0)
Road Maintenance & Operations	\$139,113,726	\$131,993,649	(\$7,120,077)	(5.1)
Transit Division	\$39,510,267	\$32,358,242	(\$7,152,025)	(18.1)
Purchasing	\$1,787,677	\$1,933,852	\$146,175	8.2
Gross Departmental Expenditures	\$298,074,735	\$297,089,896	(\$984,839)	(0.3)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$37,010,111</i>	<i>\$42,939,762</i>	<i>\$5,929,651</i>	<i>16.0</i>
Departmental Operating Expenditures*	\$261,064,624	\$254,150,134	(\$6,914,490)	(2.6)

* Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$51,494,137	\$53,242,766	\$1,748,629	3.4
Services and Supplies	\$118,692,070	\$126,347,330	\$7,655,260	6.4
Capital Expenditures	\$101,395,931	\$84,996,443	(\$16,399,488)	(16.2)
Other Expenses*	\$16,645,399	\$17,214,044	\$568,645	3.4
Transfers within the County**	\$9,847,198	\$15,289,313	\$5,442,115	55.3
Total Expenditures by Character	\$298,074,735	\$297,089,896	(\$984,839)	(0.3)

*Other Expenses include long term debt installment payments, and penalties and fees. **Reflects all funds transferred between the Court Support budget and other county operating departments. This line reflects operational transfers to Capital Projects to support ongoing projects at the Main Adult Detention Facility and Juvenile Justice Center.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$24,755,713	\$25,142,137	\$386,424	1.6
Use of Fund Balance	\$8,322,137	\$11,194,029	\$2,871,892	34.5
Fees and Charges for Service	\$13,002,519	\$14,381,336	\$1,378,817	10.6
State, Federal, and Other Govt. Revenue	\$109,867,619	\$83,885,555	(\$25,982,064)	(23.6)
Other Departmental Revenue	\$54,352,071	\$60,462,648	\$6,110,577	11.2
Transfers & Reimbursements within the County*	\$87,774,676	\$102,024,191	\$14,249,515	16.2
Total Revenues/Use of Fund Balance	\$298,074,735	\$297,089,896	(\$984,839)	(0.3)

*Other Departmental Revenue includes taxes, fines/penalties, Transportation Development Act funding, Concession Fees, Parking Fees, rental income for use of county facilities, building and telecommunication site rentals, parking tickets, and interest earned on pooled cash.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026–27 Recommended Budget for the Department of Public Infrastructure includes operating expenditures of \$254.2 million, representing a decrease of \$6.9 million (2.6%) compared to the FY 2025–26 Adopted Budget. The decrease is driven primarily by lower capital expenditures in the Roads and Transit Divisions, reflecting the completion or deferral of capital projects.

Department operations are supported by a diverse mix of funding sources, including \$58.4 million in net transfers and reimbursements from Refuse Franchise Fees and Measure L to the Roads Division, including \$27.4 million in general Fund, County Modernization funds to Facilities and Real Estate, and Refuse Franchise Fees to the Integrated Waste Division; \$83.9 million in State and Federal revenue; \$60.5 million in other departmental revenue such as taxes, fines/penalties, Transportation Development Act funding, concession fees, parking fees; \$14.4 million in fees and charges for services; \$11.2 million in use of fund balance; and \$25.1 million in General Fund support in addition to the Roads contribution.

The FY 2026–27 Recommended Budget supports 278 full-time equivalent positions, a net increase of 1.0 FTE. Overall, the budget reflects a continued focus on capital project delivery, operational efficiency, and long-term infrastructure sustainability.

Major Variances

- **Executive Management & Administration** - The FY 2026–27 Recommended Budget for Executive Management and Administration reflects an increase of \$681,014 (9.8%) compared to the FY 2025–26 Recommended Budget, driven primarily by higher personnel costs. Salaries and Employee Benefits increased by \$775,791 (12.6%), reflecting full-year staffing of all allocated positions and the addition of 1.0 FTE County Communications Specialist that was relocated from the County Executive’s Office to Public Infrastructure and is funded with departmental sources. These increases are partially offset by a \$102,423 (12.9%) decrease in Services and Supplies.
- **Airport Division** - The FY 2026–27 Recommended Budget for the Airport Division reflects an increase of \$5.49 million (21.4%), driven by higher capital and operating costs. The most significant variance is a \$3.40 million (47.9%) increase due to an airline apron expansion project. Services and Supplies increased by \$663,838 (7.7%), driven by higher janitorial services (\$239,154), security services (\$130,005), and a net increase in utilities expense (\$184,084). Other Expenditures increased by \$982,381 (22.8%), primarily due to higher depreciation, while Salaries and Employee Benefits increased by \$447,029 (10.9%).

Revenue increases are driven by higher parking fees (\$438,449), rental car revenues (\$400,000), commercial tenant rents (\$278,000), and passenger facility charges

(\$100,000). The Airport is also budgeted to utilize \$3.93 million in fund balance to complete the apron expansion project in the absence of secured grant funding.

- **Facilities Development and Management** - The FY 2026–27 Recommended Budget for Facilities Development and Management reflects an increase of \$1.9 million (5.3%). The most significant variance is a \$1.86 million (16.4%) increase in Services and Supplies, including janitorial services (\$659,968), administration services (\$355,834), building maintenance (\$482,985), and rents and leases (\$285,168). Salaries and Employee Benefits are increasing by \$233,943 (2.5%).

The increase in expenditures is supported by higher General Fund Contributions (\$1.09 million) and Internal County Reimbursements and Transfers (\$925,714), including growth in reimbursable labor (\$741,086) and intradepartmental reimbursements (\$292,952). Overall, the net change reflects increased facility operating costs and expanded service levels.

- **Fleet Operations** - The FY 2026–27 Recommended Budget for Fleet Operations reflects an increase of \$1.61 million (10.6%), driven primarily by higher capital investment. The most significant variance is a \$1.71 million (37.7%) increase for planned vehicle replacements and capital projects. Services and Supplies are decreasing by \$164,438 (2.4%), primarily due to lower fuel costs (\$278,960), partially offset by increases in equipment maintenance (\$107,019) and other contract services (\$55,511).

Operations are supported by higher Internal County Reimbursements and Transfers (\$1.19 million) and Charges for Services (\$182,240), partially offset by a reduction in General Fund Contribution (\$236,285).

- **Integrated Solid Waste Management Division** - The FY 2026–27 Recommended Budget for Integrated Waste reflects an increase of \$4.80 million (23.1%), driven primarily by higher operating and internal service costs. The most significant variance is a \$3.18 million (36.2%) increase in Services and Supplies, including Other Contract Services associated with feasibility and environmental compliance work for the potential landfill expansion and composting facilities (\$2.22 million), internally reimbursable Personnel Costs (\$858,572), and Special Departmental Expenses (\$338,000).

Funding is supported by higher Internal County Reimbursements and Transfers (\$3.04 million) and Other Departmental Revenue (\$948,771), including increases in interest earnings (\$441,784). These increases are partially offset by a reduction in Use of Fund Balance (\$813,903).

- **Special Projects and Districts** - The FY 2026–27 Recommended Budget for Special Projects and Districts reflects a decrease of \$1.3 million (10%), driven by reduced capital spending following completion of prior-year projects. Services and Supplies decrease by \$306,955 (8.6%), primarily due to lower infrastructure maintenance (\$304,551), partially offset by higher project costs (\$242,780).

- **Road Maintenance and Operations** - The FY 2026–27 Recommended Budget for the Roads Section reflects a decrease of \$7.1 million (5.1%), driven primarily by a \$9.27 million reduction in capital expenditures as fewer large-scale projects are programmed. This is further impacted by a \$5.88 million reduction in construction services. These decreases are partially offset by increases in other contract services (\$2.09 million) and road materials (\$925,804). The decrease in revenues is primarily due to a \$15.54 million reduction in State and Federal grant funding for capital projects, partially offset by increased Measure M funding (\$4.71 million) and higher internal transfers for mitigation funds (\$9.59 million)

While the Recommended Budget is balanced, it reflects ongoing structural challenges within the Road Fund, including constraints on available discretionary funding and the continued impact of unreimbursed disaster costs, resulting in several shovel ready capital projects not able to be recommended for funding in FY 2026–27 including redirecting a portion of the Pavement Preservation Program funding previously allocated to other uses, such as other project costs and Road’s division operational expenses. The Department is actively working with the Board to identify additional funding sources and prioritize construction-ready projects, including bridges, disaster repairs, and the annual pavement preservation program.

- **Transit** - The FY 2026–27 Recommended Budget for Transit reflects a decrease of \$7.15 million (-18.1%), driven primarily by a \$10.75 million (87.4%) reduction in Capital Expenditures due to reduced bus purchases and completion of prior-year projects. This is partially offset by a \$3.28 million (14.6%) increase in Services and Supplies, driven by purchased transportation services (\$2.65 million), insurance premiums (\$453,814), and other professional services (\$169,553).

Funding decreases are primarily due to a \$10.46 million reduction in capital grant funding for bus purchases and capital projects as discussed above, partially offset by increases in Transportation Development Act funding (\$3.07 million) and other departmental revenue (\$3.02 million).

State and Federal Budget Impacts

While Public Infrastructure does not expect any significant impacts from State and Federal policy changes in FY 2026-27, FEMA cost recovery continues to present a significant challenge. In particular, delays in reimbursement and project approvals have had a material impact on the Roads Fund.



ECONOMIC DEVELOPMENT COLLABORATIVE

Ethan Brown
Executive Director

The Economic Development Collaborative is dedicated to building accessible pathways to lasting economic vitality through meaningful partnerships and targeted initiatives. Guided by inclusivity, integrity, and accountability, we provide services, conduct research, and shape policies to support economic opportunity from ideation to realization.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$9,678,795
Departmental Operating Expenditures		\$8,253,497
Internal Transfers		\$1,425,298
<u>Funding Sources</u>		
Total Revenues/Use of Fund Balance		\$9,678,795
Total General Fund Contribution		\$0
% Funded by General Fund		0.0%
Total Staff		15.00

DEPARTMENT OVERVIEW

The Sonoma County Economic Development Collaborative (EDC) provides services to encourage the startup, retention, and expansion of Sonoma County businesses and jobs. It has a ten-member advisory board composed of local business professionals appointed by the Board of Supervisors. The EDC promotes Sonoma County as an attractive place to do business; fosters job growth; provides local businesses with tools to help them prosper; identifies and supports business clusters critical to maintaining a sound economy; and supports a workforce development strategy driven by local employer needs. It further promotes economic development by encouraging tourism through funding agreements with Sonoma County Tourism (SCT) and chambers of commerce.

For more information, call (707) 565-7170, or visit <https://sonomaedc.org>.

Service Area Descriptions

Business Assistance provides services in the areas of Business Entrepreneurship and Startup, Retention and Expansion, Business Diversity, Financing and Access to Capital, Workshops, and Workforce Development.

Creative Sonoma supports and advances the creative community of Sonoma County through programs and services to meet the needs of individual artists, arts and culture organizations and creative businesses, including capacity building workshops and trainings, arts education initiatives to support equitable access to arts education, grants and funding to support the work of the creative community, and other convenings and programs.

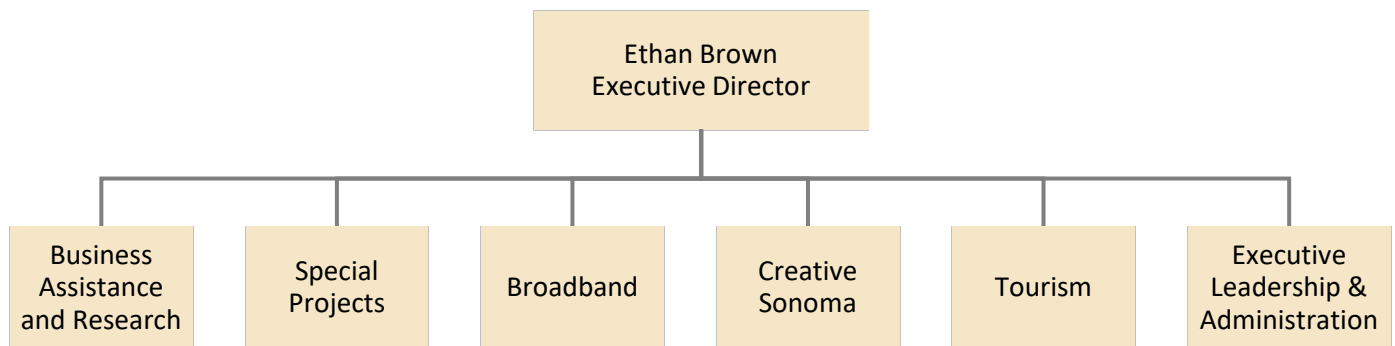
Special Projects & Research conducts market, industry and economic research, analyzes data, and generates reports for Sonoma County’s business community and local stakeholders. The division is also responsible for the development and implementation of regional partnerships and economic development priorities set forth by the Board of Supervisors, including Grant Management, Events and Marketing, and Broadband.

Broadband seeks to leverage existing infrastructure, as well as funding and grants to expand communications infrastructure and improve equitable access to broadband throughout Sonoma County.

Tourism partners with organizations and entities that provide services and programs promoting tourism in Sonoma County.

Executive Leadership & Administration provides general office support to all divisions, including human resources, contract management, budget, and fiscal services.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Business Assistance	4.00	4.00	0.00	0.0
Creative Sonoma	4.00	4.00	0.00	0.0
Special Projects & Research	3.00	3.00	0.00	0.0
Broadband	2.00	1.00	-1.00	(50.0)
Sonoma County Tourism	0.00	0.00	0.00	0.0
Executive Leadership & Administration	3.00	3.00	0.00	0.0
Total Permanent Positions	16.00	15.00	-1.00	(6.3)

1.0 Department Analyst - Project position term ending June 30, 2026.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Business Assistance	\$1,889,809	\$1,638,485	(\$251,324)	(13.3)
Creative Sonoma	\$1,323,009	\$1,494,755	\$171,746	13.0
Special Projects & Research	\$1,508,162	\$1,672,218	\$164,056	10.9
Broadband	\$3,180,288	\$569,307	(\$2,610,981)	(82.1)
Tourism*	\$3,318,807	\$3,206,640	(\$112,167)	(3.4)
Executive Leadership & Administration	\$1,153,798	\$1,097,390	(\$56,408)	(4.9)
Gross Departmental Expenditures	\$12,373,873	\$9,678,795	(\$2,695,078)	(21.8)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$1,572,839</i>	<i>\$1,425,298</i>	<i>(\$147,541)</i>	<i>(9.4)</i>
Departmental Operating Expenditures**	\$10,801,034	\$8,253,497	(\$2,547,537)	(23.6)

*Tourism expenditures include the funding agreement with Sonoma County Tourism as funded by Transient Occupancy Tax through the Community Investment Fund Policy.

**Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$3,404,933	\$3,323,604	(\$81,329)	(2.4)
Services and Supplies	\$8,355,691	\$5,834,024	(\$2,521,667)	(30.2)
Other Expenditures*	\$180,000	\$180,000	\$0	0.0
Transfers within the County**	\$433,249	\$341,167	(\$92,082)	(21.3)
Total Expenditures by Character	\$12,373,873	\$9,678,795	(\$2,695,078)	(21.8)

*Other Expenses include arts grants managed by the Department's Creative Sonoma division.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Transient Occupancy Tax*	\$7,707,361	\$7,738,723	\$31,362	0.4
State, Federal, & Other Govt. Revenue	\$246,113	\$166,400	(\$79,713)	(32.4)
Other Departmental Revenue**	\$155,040	\$223,000	\$67,960	43.8
Transfers & Reimbursements within the County***	\$4,265,359	\$1,550,672	(\$2,714,687)	(63.6)
Total Revenues/Use of Fund Balance	\$12,373,873	\$9,678,795	(\$2,695,078)	(21.8)

* The Department is primarily funded by Transient Occupancy Tax revenue through the Community Investment Fund Policy.

** Other Departmental Revenue includes contributions from the Economic Development Board Foundation and Sonoma County Tourism.

*** Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget of \$9.7 million is primarily financed with \$7.7 million from Transient Occupancy Tax revenues as provided for in the Community Investment Fund [Policy](#). Other revenues include \$1.5 million in Transfers and Reimbursements (both internal to the department and between departments), \$166,400 in State Grant funding for Broadband, and \$223,000 in contributions from the Economic Development Board Foundation and Sonoma County Tourism for programming. Expenditures are decreasing by \$2.7 million, or 21.8%, from FY 2025-26, primarily due to the ending of one-time ARPA funding for Broadband.

Major Variances

- Administrative costs reductions in **Business Assistance** (by \$251,324 or 13%) and increases in **Creative Sonoma** (by \$171,746 or 13%) are a result of the realignment of expenditures into the correct divisions.
- **Special Projects and Research** expenditures are increasing by \$164,056 (11%) given the vacant Administrative Aide position will be filled prior to the end of FY 2025-26 and the realignment of expenditures into the correct divisions.
- **Broadband** programming is decreasing by \$2,610,981 (82%) due to the ending of one-time American Rescue Plan Act (ARPA) funding. The reduced programming includes decreases of salaries and benefits by \$170,953 (45%) due to the June 30, 2026, expiration of a vacant Department Analyst-Project position, which was funded as part of the ARPA project.

State and Federal Budget Impacts

Not applicable

NATURAL RESOURCES & AGRICULTURE

Sonoma Water

Regional Parks

Agricultural Preservation & Open Space District

Agriculture / Weights & Measures

U.C. Cooperative Extension



SONOMA WATER

Grant Davis
General Manager

The mission of Sonoma Water is to provide reliable water supply, wastewater management, and flood protection — essential services for a thriving community and a healthy environment.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$367,152,982
Departmental Operating Expenditures		\$256,158,837
Internal Transfers		\$110,994,145
<u>Funding Sources</u>		\$367,152,982
Total Revenues/Use of Fund Balance		\$367,152,982
Total General Fund Contribution		\$0
% Funded by General Fund		0.0%
Total Staff		266.00

DEPARTMENT OVERVIEW

The Sonoma County Water Agency (Sonoma Water) is a special district founded in 1949, whose Board of Directors is composed of the same members as the Sonoma County Board of Supervisors. The key functions of Sonoma Water are Water Supply and Transmission; Flood Protection; and Wastewater Collection, Treatment and Reuse.

Sonoma Water is primarily responsible for providing domestic water supply for much of Sonoma County and beyond. As a water supplier, Sonoma Water is responsible for securing and maintaining Warm Springs Dam, maintaining water rights, and encouraging water conservation and reuse to meet present and future demand. Its flood protection and wastewater responsibilities are geographically localized and not county-wide.

For more information, call (707) 526-5370, or visit: <http://www.sonomacountywater.org>.

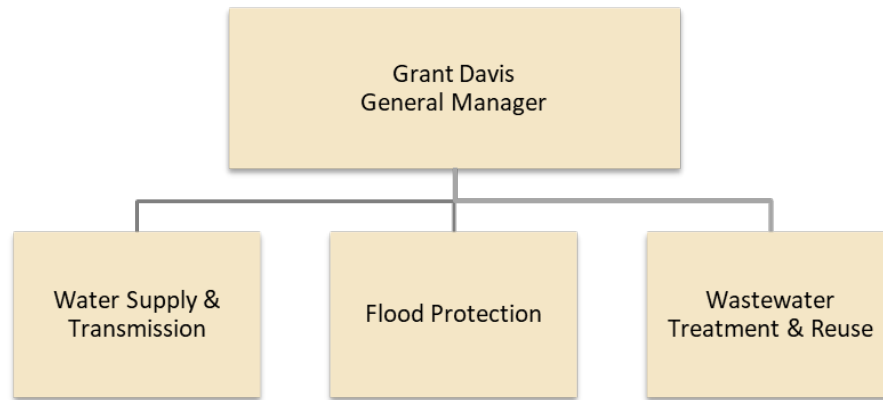
Service Area Descriptions

Sonoma Water’s **water supply and transmission** system provides wholesale domestic water supply and delivery to more than 600,000 residents of Sonoma and Marin Counties through eight primary contractors (cities of Santa Rosa, Petaluma, Sonoma, Rohnert Park, Cotati, Town of Windsor, and Valley of the Moon and North Marin water districts), a major non-contractor customer (Marin Municipal Water District), and to other smaller customers.

Pursuant to its **flood protection** function, Sonoma Water designs, constructs, and maintains flood protection facilities, and provides flood protection and stream maintenance for more than 75 miles of creeks and waterways.

Sonoma Water operates and maintains eight wastewater collection, treatment, and/or reuse systems as part of its **wastewater treatment and reuse function**, which provides wastewater collection and treatment services to more than 22,000 residences and businesses throughout the county.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area*	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Water Supply & Transmission	153.00	155.00	2.00	1.3
Flood Protection	23.00	24.00	1.00	4.3
Wastewater Treatment & Reuse	86.00	87.00	1.00	1.2
Total Permanent Positions	262.00	266.00	4.00	1.5

*Sonoma Water staff are not assigned to specific service areas but work across areas as needed. Staff allocations reflect an approximate share of staff devoted to each service area.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Water Supply & Transmission	\$213,619,121	\$207,694,600	(\$5,924,521)	(2.8)
Flood Protection	\$33,173,747	\$39,957,156	\$6,783,409	20.4
Wastewater Treatment & Reuse	\$104,088,269	\$119,501,226	\$15,412,957	14.8
Gross Departmental Expenditures	\$350,881,137	\$367,152,982	\$16,271,845	4.6
<i>Less: Internal Sonoma Water Transfers and Reimbursements</i>	<i>\$105,826,327</i>	<i>\$110,994,145</i>	<i>\$5,167,818</i>	<i>4.9</i>
Departmental Operating Expenditures*	\$245,054,810	\$256,158,837	\$11,104,027	4.5

*Sonoma Water transfers funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Salaries and Benefits	\$64,794,220	\$67,292,436	\$2,498,216	3.9
Services and Supplies	\$162,770,089	\$178,157,358	\$15,387,269	9.5
Capital Expenditures	\$33,277,641	\$28,291,037	(\$4,986,604)	(15.0)
Other Expenses*	\$38,782,860	\$41,918,008	\$3,135,148	8.1
Transfers within Sonoma Water**	\$51,256,327	\$51,494,143	\$237,816	0.5
Total Expenditures by Character	\$350,881,137	\$367,152,982	\$16,271,845	4.6

*Other Expenses include payment on long-term debt, pass-through grant funds, depreciation expenses on capital infrastructure, and payments to Regional Parks to operate Spring Lake Park.

**Reflects all funds that are transferred within Sonoma Water.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Fees and Charges for Services*	\$73,426,979	\$78,258,982	\$4,832,003	6.6
State, Federal, & Other Govt. Revenue	\$29,263,489	\$35,781,831	\$6,518,342	22.3
Other Sonoma Water Revenue**	\$99,276,542	\$103,762,363	\$4,485,821	4.5
Use of Fund Balance	\$43,087,800	\$38,355,663	(\$4,732,137)	(11.0)
Transfers & Reimbursements within Sonoma Water***	\$105,826,327	\$110,994,143	\$5,167,816	4.9
Total Revenues/Use of Fund Balance	\$350,881,137	\$367,152,982	\$16,271,845	4.6

*Charges for Services include sale of water and power, sewer/recycled water/water usage and hookup fees, and hauler/disposal fees.

**Other Sonoma Water Revenue includes property tax apportionment, sanitation rates, rental income, interest, capital grants, and other minor sources.

***Internal transfer and reimbursement of expenses between budget sections within Sonoma Water total \$111.0 million in FY 2026-27, resulting in a net budget of \$256.2 million.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for Sonoma Water includes expenditures totaling \$367.2 million, representing an increase of \$16.3 million or 4.6%. The year-over-year change is mainly driven by operating, maintenance, and capital costs in the Flood Protection and Wastewater Treatment and Reuse service areas, offset by a slight decrease in the Water Supply and Transmission service area. The Budget is financed by \$78.3 million in water sales, fees, and charges for services; \$103.8 million in tax apportionment, sanitation rates, rental income, interest, and capital grants; \$35.8 million in state, federal, and other government revenue; and \$111.0 million in internal transfers and reimbursements within Sonoma Water.

Major Variances

- Total Expenditures are increasing by 4.6% due to increasing operating and maintenance costs in all service areas, coupled with increasing capital costs in flood control and wastewater treatment and reuse service areas, offset by a decrease in capital costs in the water supply and transmission service area. Salaries and benefits are increasing by \$2.5 million, or 3.9%, primarily due to increases under existing negotiated labor agreements; an increase in the number of positions; and increased use of extra-help workers needed to build out survey/right-of-way and Supervisory Control and Data Acquisition programs and to perform fieldwork related to the 2025 Biological Opinion. Services and supplies are increasing by \$15.4 million, or 9.5%, for routine maintenance and large non-routine maintenance water, flood, and wastewater projects. Capital expenditures are decreasing by \$5.0 million, or 15.0%, due to completion of the Advanced Quantitative Precipitation Information project and advancement of several large multiyear projects in water transmission, offset by increases to flood protection and wastewater treatment and reuse construction projects. Other expenses are increasing by \$3.1 million or 8.1% due to increases in debt service for Sonoma Valley County Sanitation District tied to an anticipated 2027 sewer revenue bond planned for issuance in May 2027 and increases in depreciation in the water transmission system tied to recently completed construction projects.
- Water Supply and Transmission expenditures are decreasing by \$5.9 million, or 2.8%, due to a reduced need for new appropriations for the capital program. The capital program is fully funded by bonds, grants, loans, and use of fund balance, with the primary source being the 2026 Water Revenue Bond issuance anticipated in May 2026. Most capital projects are large multiyear endeavors that require the full construction contract amount to be available at time of award. FY 2025-26 included several large project awards where work will carry through to subsequent fiscal years. Therefore, the decrease reflects the amount of new appropriations needed rather than the amount of work being completed during the fiscal year. Unspent appropriations from the current year will be rebudgeted in first quarter consolidated budget adjustments. These decreases are partially offset by increases in operating and maintenance projects,

including recoating storage tanks, reservoir operations studies to increase water supply reliability, and a new Cape Horn Dam diversion facility design to preserve Russian River flows and Eel River fisheries. Expenditures are partially offset by federal and state grant funding.

- Flood Protection expenditures are increasing \$6.8 million, or 20.4%, for flood protection projects, including design of improvements to the Central Sonoma Watershed Project's flood management facilities, Matanzas Creek Dam Rehabilitation, sediment removal from the Laguna de Santa Rosa, and stream maintenance efforts. A majority of the increase is offset by federal and state grant funding, as well as the sale of nutrient offset credits to the City of Santa Rosa and Town of Windsor. The Nutrient Offset Program gives the two entities the option to offset the discharge of phosphorous contained in their treated wastewater effluent by funding sediment removal in the Laguna De Santa Rosa watershed.
- Wastewater Treatment and Reuse expenditures are increasing by \$15.4 million, or 14.8%, due to increased operating, maintenance, and capital needs, including collection system rehabilitation and repair, infiltration and intrusion studies, biosolid disposal services, sewer trunk main replacements, and repair/replacement of the effluent recycled water line that failed during recent winter storm events in Sonoma Valley.
- Permanent Positions increased by four during the fiscal year to advance priority projects, including maintaining water supply through efforts with the Eel-Russian Project Authority; ensuring the financial sustainability of the sanitation districts and zones; developing a tribal liaison to comply with state and federal regulations, protect tribal resources, and coordinate on projects; and operating and maintaining the Supervisory Control and Data Acquisition System, the backbone of Sonoma Water's operations, ensuring safe, reliable, and efficient operation of water treatment and distribution systems and wastewater collection and treatment systems.
- Revenues and Reimbursements are increasing by \$16.3 million, or 4.6%. Fees and charges for services are increasing by \$4.8 million, or 6.6%, from increased water sales revenue partially offset by a decrease in technical services reimbursements from the three county groundwater sustainability agencies. State, federal, and other government revenue is increasing \$6.5 million, or 22.3%, tied to federal and state grant funding for multiple projects, including flood control improvements, facility design of the New Eel Russian River Facility to preserve Eel and Russian River flows, and revenue from the sale of nutrient credits.

State and Federal Budget Impacts

Federal: Federal funding continues to be in a state of flux, and budget impacts are not fully known. Sonoma Water has historically received funding from several federal agencies, including the Federal Emergency Management Agency, the Bureau of Reclamation, United States Department of Agriculture, U.S. Environmental Protection Agency, and U.S. Army Corps of Engineers. Sonoma Water is receiving reimbursement for all awarded and ongoing grants.

However, multiple federal programs that Sonoma Water has come to rely on over the years to implement priority projects have paused evaluation of submitted applications, are delaying their notice of funding opportunities, and have seen their total program funding reduced. Sonoma Water staff continue to identify and apply for available opportunities as they present themselves, and our legislative consultants continue to monitor federal impacts.

State: At this date, there are no known impacts anticipated in Sonoma Water-supported initiatives at the state level. However, state grant programs are expected to be very competitive over the next few years due to the state’s cautious approach combined with the current federal funding landscape. Sonoma Water continues to identify and apply for state funding opportunities as they arise.

REGIONAL PARKS

Bert Whitaker
Director

Sonoma County Regional Parks continues to grow the parks system to provide essential opportunities for people to connect with nature. We contribute to the vibrancy and well-being of our community by expanding access to recreational experiences, serving as responsible stewards of cultural and natural resources, and ensuring that our parks are clean, safe, and welcoming.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$64,161,300
Departmental Operating Expenditures		\$48,896,270
Internal Transfers		\$15,265,030
<u>Funding Sources</u>		\$64,161,300
Total Revenues/Use of Fund Balance		\$57,619,741
Total General Fund Contribution		\$6,541,559
% Funded by General Fund		10.2%
Total Staff		137.00

DEPARTMENT OVERVIEW

Sonoma County Regional Parks is a diverse system of 60 parks that connects our communities to the benefits of nature. Regional Parks was founded in 1967 with one small park and now manages nearly 20,000 acres spanning the county’s mountains and valleys, rivers and coastline.

Many parks offer wild landscapes and miles of trails. Others feature campgrounds, beaches, sports fields, and playgrounds. Regional Parks operates the county’s largest ocean marina and largest extracurricular environmental education program. Nearly 15 percent of county households have a Regional Parks annual membership.

For more information, call 707-565-2041, or visit: <https://parks.sonomacounty.ca.gov/>.

Service Area Descriptions

The Department has ten major operational service areas:

Parks Administration manages the core financial, human resources, and customer service functions with a focus on equity and inclusion.

Community Engagement contributes to community well-being by providing health, wellness, environmental education, recreation, and cultural experiences for a wide diversity of park users.

Marketing and Communications connects the public to parks and programs through marketing, public information, and membership sales.

Natural Resource Management protects and restores the natural function of our parks, providing clean water, fish and wildlife habitat, fuels abatement, grazing, and resilience to climate change.

Park Operations and Park Maintenance ensure the safety and security of park users with facilities maintenance, patrols, emergency preparedness, and visitor education. Additionally, a Sheriff's Office unit provides dedicated law enforcement services in the regional parks.

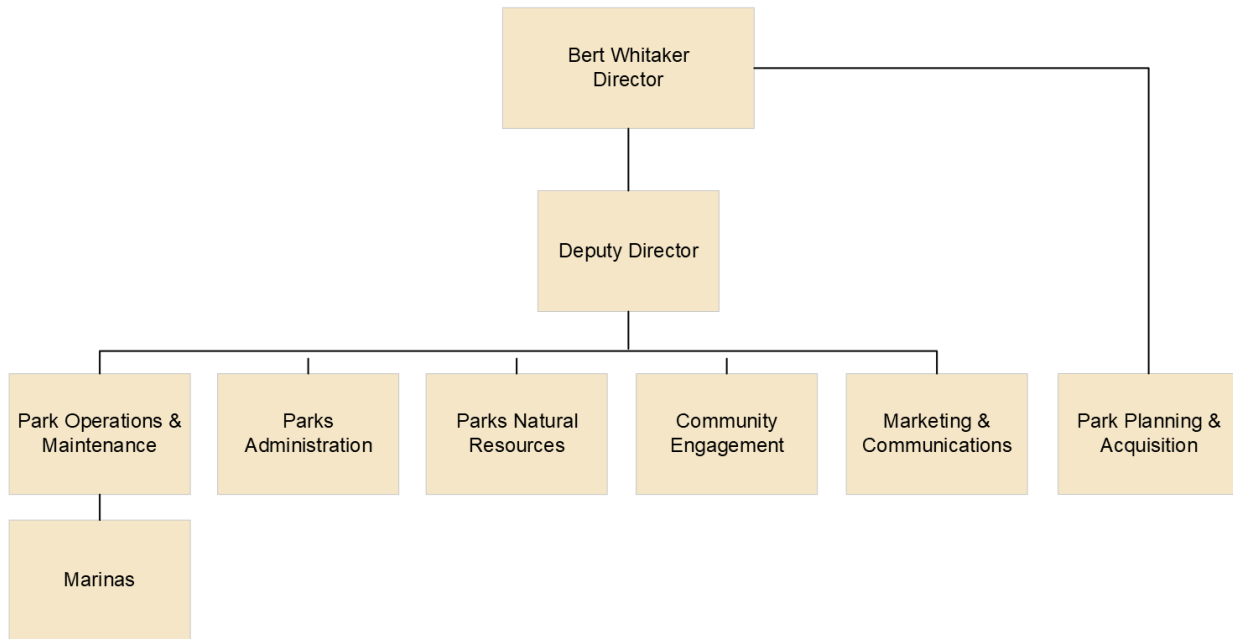
Planning and Acquisition oversees the build-out of the park system by leveraging grants to acquire land and easements, as well as plan for and build park infrastructure.

Marinas oversees three Bodega Bay marinas that support commercial and recreational fishing.

Capital Project Development, while not in itself a program, accounts for the disbursement of special revenue funds to capital projects and associated operational costs.

Measure M Implementation, also not itself a program, deploys sales tax revenue for staffing, maintenance, safety and recreation, improved access, and natural resources enhancement.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Parks Administration	22.00	21.00	-1.00	(4.5)
Capital Project Development	0.00	0.00	0.00	0.0
Community Engagement	16.00	15.00	-1.00	(6.3)
Marketing and Communications	6.00	6.00	0.00	0.0
Marina Operations	5.00	5.00	0.00	0.0
Measure M Implementation	0.00	0.00	0.00	0.0
Parks Natural Resources	10.00	10.00	0.00	0.0
Parks Maintenance	31.00	31.00	0.00	0.0
Parks Operations	41.00	36.00	-5.00	(12.2)
Parks Planning	13.00	13.00	0.00	0.0
Total Permanent Positions	144.00	137.00	-7.00	(4.9)

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Parks Administration	\$4,756,796	\$4,562,928	(\$193,868)	(4.1)
Capital Project Development	\$2,464,508	\$2,627,466	\$162,958	6.6
Community Engagement	\$4,791,495	\$4,922,427	\$130,932	2.7
Marketing and Communications	\$1,659,326	\$1,713,609	\$54,283	3.3
Marina Operations	\$4,148,871	\$3,870,598	(\$278,273)	(6.7)
Measure M Implementation	\$16,591,489	\$14,475,565	(\$2,115,924)	(12.8)
Parks Natural Resources	\$5,277,082	\$3,590,491	(\$1,686,591)	(32.0)
Parks Maintenance	\$9,825,237	\$8,557,410	(\$1,267,827)	(12.9)
Parks Operations	\$20,800,890	\$16,940,712	(\$3,860,178)	(18.6)
Parks Planning	\$2,980,592	\$2,900,094	(\$80,498)	(2.7)
Gross Departmental Expenditures	\$73,296,286	\$64,161,300	(\$9,134,986)	(12.5)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$17,271,737</i>	<i>\$15,265,030</i>	<i>(\$2,006,707)</i>	<i>(11.6)</i>
Departmental Operating Expenditures*	\$56,024,549	\$48,896,270	(\$7,128,279)	(12.7)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$25,489,107	\$23,988,839	(\$1,500,268)	(5.9)
Services and Supplies	\$23,227,731	\$18,290,895	(\$4,936,836)	(21.3)
Capital Expenditures	\$1,182,000	\$867,000	(\$315,000)	(26.6)
Other Expenses*	\$145,000	\$140,000	(\$5,000)	(3.4)
Transfers within the County**	\$23,252,448	\$20,874,566	(\$2,377,882)	(10.2)
Total Expenditures by Character	\$73,296,286	\$64,161,300	(\$9,134,986)	(12.5)

*Other expenses include Marina depreciation costs.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$6,241,462	\$6,541,559	\$300,097	4.8
Fees and Charges for Services	\$9,698,330	\$9,352,835	(\$345,495)	(3.6)
State, Federal, & Other Govt. Revenue	\$8,442,924	\$6,761,064	(\$1,681,860)	(19.9)
Other Departmental Revenue*	\$14,901,078	\$14,416,966	(\$484,112)	(3.2)
Use of Fund Balance	\$9,026,073	\$7,287,573	(\$1,738,500)	(19.3)
Transfers & Reimbursements within the County**	\$24,986,419	\$19,801,303	(\$5,185,116)	(20.8)
Total Revenues/Use of Fund Balance	\$73,296,286	\$64,161,300	(\$9,134,986)	(12.5)

*Other Department Revenues include Measure M Sales Tax, Regional Parks Foundation, and Marina revenue.

** Reflects all funds that are transferred both within this department as well as between departments, including Measure M transfers for projects/operations, and Transient Occupancy Tax of \$2,650,000.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for Regional Parks totals \$64.1 million. The Department will receive a General Fund contribution of \$6.5 million and generate an estimated \$9.3 million in revenue from program fees and facility use charges. The Department also receives funding from state, federal, and other governmental grants, which are estimated at \$6.7 million. Additional departmental revenues total \$14.4 million and include proceeds from the voter-approved Measure M sales tax for parks projects and operations, Transient Occupancy Tax revenue, and funding from the Regional Parks Foundation and Marina operations.

Operating expenditures decreased by \$7.1 million due to lower reliance on Measure M fund balance, the drawdown and completion of several state and federal grants and projects, and position reductions, including 5.0 Park Ranger I allocations identified for deletion as an outcome of the June 2025 budget hearings and 1.0 Senior Office Assistant and 1.0 Office Aide positions that were vacant for over 12 months.

Recommended FY 2026-27 use of fund balance is \$7.3 million, provided by a variety of funding sources, including Measure M, restricted donations, Marina funds, and Park Mitigation funds. The largest funding sources are transfers and reimbursements to the Department totaling \$19.8 million, reflecting transfers of Measure M and other funding for projects and operations, and the Transient Occupancy Tax.

Major Variances

- **Capital Project Development** project expenditures are increasing by \$162,958 (6.6%) due to increased use of Parks Mitigation funds for capital improvement projects. Project budgets are included in the Capital Projects budget.
- **Marina Operations** expenditures are decreasing by \$278,273 (6.7%). This year, the three marina enterprise funds were consolidated into one Marina Operations service area. Revenue projections for services and other fees were reduced based on historical and ongoing cancellations and interruptions in fishing seasons with expenditure reductions made in deferred maintenance and capital improvement projects in FY 2026-27.
- **Measure M Implementation** is decreasing by \$2.1 million (12.8%) due to reduced reliance on Measure M fund balance and minimal year-over-year growth of Measure M sales tax revenue. The reduction will result in fewer Measure M-funded projects in FY 2026-27. Projects completed in FY 2025-26 with Measure M funds include Maxwell Park resurfacing; electrical upgrades at Doran Beach and Watson School; Taylor Mountain trail expansion; and Larson Park renovations. For FY 2026-27, Measure M funding will continue to be used for all three Measure M expenditure Plan categories: Maintenance, Safety and Recreation; Improve Access; and Natural Resources. Examples of use include major maintenance projects such as paving, painting, water system replacements, and

roofing. Capital Projects will include Monte Rio Redwood Expansion, North Coast Trails Project, Joe Rodota Trail Bridge Replacement-Phase II, Hudeman Slough Boat Launch, and Preston River Access.

- **Parks Natural Resources** are decreasing by \$1.7 million (32.0%), primarily due to the drawdown and near completion of several state and federal grant-funded capital and restoration projects, along with reduced reliance on Measure M sales tax revenue. The reduction in funds results in a decrease in services and supplies for these projects.
- **Parks Maintenance** is decreasing by \$1.3 million (12.9%) due to the completion of Measure M projects and contracts for maintenance services. These service contracts are being integrated into the current maintenance workload. Reductions in park maintenance also partially explain the decrease in services and supplies. Services and supplies reductions reflect decreases in project-based spending and one-time equipment and vehicle purchases.
- **Parks Operations** are decreasing by \$3.9 million (18.6%) due to reductions in projected revenues, including updated camping revenue projections based on current trends. Expenditure reductions reflect reduced salary and benefit costs due to vacancies, positions on hold, and planned salary savings, as the department implements the Board-approved transition of rangers from peace officers to public officers.
- **State, Federal, & Other Government Revenues** are decreasing by \$1.7 million (19.9%) due to draw-down and completion of several grants and projects, including Natural Resources habitat restoration and mitigation projects and the conclusion of a three-year Proposition 64 grant supporting Community Engagement programming.

State and Federal Budget Impacts

Not applicable

AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT

Misti Arias
General Manager

The Sonoma County Agricultural Preservation and Open Space District permanently protects the diverse agricultural, natural resource, and scenic open space lands of Sonoma County for future generations.

BUDGET AT A GLANCE	FY 2026-27
<u>Gross Expenditures</u>	
Departmental Operating Expenditures	\$74,609,441
Internal Transfers	\$72,274,338
<u>Funding Sources</u>	
Total Revenues/Use of Fund Balance	\$2,335,103
Total General Fund Contribution	\$74,609,441
% Funded by General Fund	\$74,609,441
	\$0
	0.0%
Total Staff	36.50

DEPARTMENT OVERVIEW

The Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space) partners with willing landowners, public agencies, and non-profit organizations to permanently protect land through agreements with landowners (conservation easements), purchase of land, and stewardship activities on existing easements and fee title-owned properties. Ag + Open Space actions are guided by the Vital Lands Initiative, which reflects community desires and values and directs preservation to the highest priority farmlands, greenbelts, natural resource areas, and recreational lands. Ag + Open Space has a strong focus on climate resiliency and provides a lead role on land conservation actions identified as high priority to ensure our community’s ability to mitigate and adapt to climate change. Ag + Open Space is also committed to ensuring that our work benefits everyone in our community, and we are actively pursuing ways to incorporate tenets of diversity, equity, and inclusion into every aspect of our conservation work.

Ag + Open Space is funded by Measure F, a Sonoma County sales tax measure. Most of this funding goes toward acquisition of land and easements, stewardship activities, and department operations. In addition, up to 10% of sales tax revenue can be used for initial public access and operation and maintenance of lands purchased by Ag + Open Space for transfer to park agencies and non-profit partners for outdoor recreation. The budget for Ag + Open Space can vary widely due to the land conservation projects that are anticipated to close each fiscal year.

For more information, call (707) 565-7360, or visit <http://sonomaopenspace.org/>.

Service Area Descriptions

The **Community Resources Program** provides outreach and communication, outings and education, government relations, grant funding, and technical expertise to increase resilience of natural and human communities.

The **Acquisition Program** leads the purchase of conservation easements and land to protect farmland, greenbelts, natural resource areas, and recreational lands.

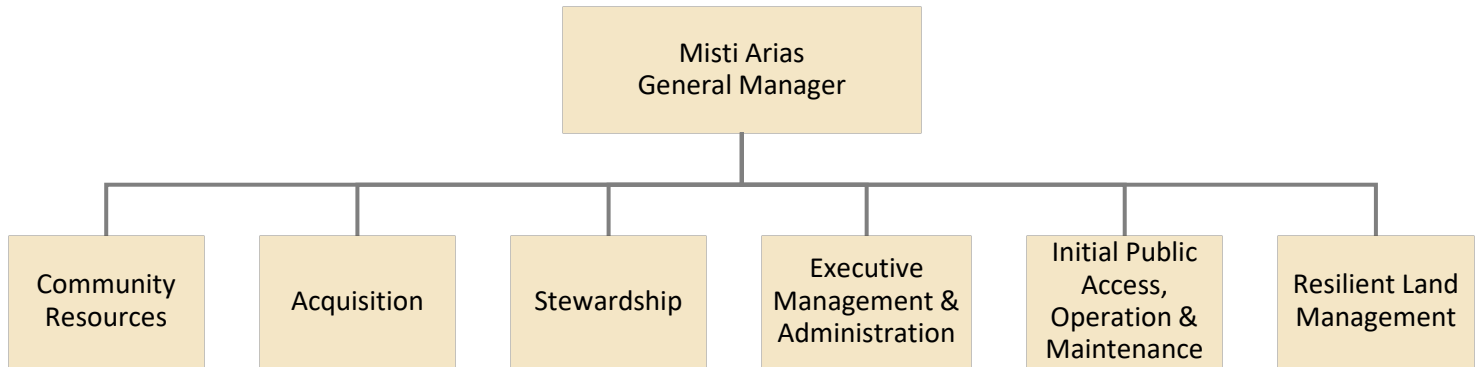
The **Stewardship Program** ensures that the conservation values of lands and conservation easements acquired with taxpayer funds are protected in perpetuity. Ag + Open Space staff monitor and enforce conservation easements and manage fee title-owned properties.

The **Executive Management & Administration Program** manages the core financial, human resources, and contract functions of Ag + Open Space.

Initial Public Access, Operation and Maintenance reflects eligible expenditures by Ag + Open Space to other agencies to accelerate initial public access on protected properties intended for public recreational use.

Resilient Land Management provides technical and financial support to landowners to enhance land management efforts that minimize risk from extreme events and increase resilience of our natural and human communities. All program costs are funded by the PG&E settlement with Sonoma County related to the 2017 wildfires.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Community Resources	7.00	7.50	0.50	7.1
Acquisition	9.00	9.00	0.00	0.0
Stewardship	11.00	11.00	0.00	0.0
Executive Management & Administration	8.00	8.00	0.00	0.0
Resilient Land Management	1.50	1.00	-0.50	(33.3)
Initial Public Access, Operations & Maintenance	0.00	0.00	0.00	0.0
Total Permanent Positions	36.50	36.50	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Community Resources	\$4,451,074	\$13,447,664	\$8,996,590	202.1
Acquisition	\$54,989,067	\$46,710,401	(\$8,278,666)	(15.1)
Stewardship	\$3,863,513	\$6,334,930	\$2,471,417	64.0
Resilient Land Management	\$637,762	\$698,103	\$60,341	9.5
Cooley Outings and Education	\$10,000	\$35,000	\$25,000	250.0
Initial Public Access, Operations & Maintenance	\$2,294,000	\$3,987,000	\$1,693,000	73.8
Executive Management & Administration	\$3,579,154	\$3,396,343	(\$182,811)	(5.1)
Gross Departmental Expenditures	\$69,824,570	\$74,609,441	\$4,784,871	6.9
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$0</i>	<i>\$2,335,103</i>	<i>\$2,335,103</i>	<i>100.0</i>
Departmental Operating Expenditures*	\$69,824,570	\$72,274,338	\$2,449,768	3.5

* Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$8,107,716	\$7,947,063	(\$160,653)	(2.0)
Services and Supplies	\$8,790,712	\$11,546,427	\$2,755,715	31.3
Capital Expenditures	\$43,200,000	\$44,100,000	\$900,000	2.1
Other Expenditures*	\$8,791,943	\$8,646,943	(\$145,000)	(1.6)
Transfers within the County**	\$934,199	\$2,369,008	\$1,434,809	153.6
Total Expenditures by Character	\$69,824,570	\$74,609,441	\$4,784,871	6.9

*Reflects contributions to the Community Spaces Matching Grant Program.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Open Space Sales Tax Revenue*	\$63,476,000	\$70,247,714	\$6,771,714	10.7
State, Federal, & Other Govt. Revenue	\$9,832,000	\$3,865,000	(\$5,967,000)	(60.7)
Other Departmental Revenue**	\$3,357,000	\$4,130,000	\$773,000	23.0
Use of Fund Balance***	(\$7,752,914)	(\$5,978,687)	\$1,774,227	(22.9)
Transfers & reimbursements with the County****	\$912,484	\$2,345,414	\$1,432,930	157.0
Total Revenues/Use of Fund Balance	\$69,824,570	\$74,609,441	\$4,784,871	6.9

*Open Space District Sales Tax Revenue includes \$31,887,909 in anticipated FY 2026-27 sales tax revenue. The remainder is accumulated revenue in the Open Space Special Tax Account.

**Other Department Revenue includes \$135,000 in interest earnings and \$3,000,000 in donations and contributions, Federated Indians of Graton Rancheria mitigation funds, and miscellaneous revenue.

***Reflects a \$7,500,000 contribution to the Stewardship Reserve fund, use of allocation from the PG&E settlement fund in FY 2021-22 and FY 2022-23 to support the time-limited Vegetation Management Program, and accumulated Initial Public Access, Operations & Maintenance revenue from prior years.

****Transfers within the County reflect all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The Ag + Open Space recommended budget for FY 2026-27 is approximately \$74.6 million, funded primarily by Measure F revenue of approximately \$70.2 million, which includes both annual revenues of \$31.9 million and use of \$28.3 million in accumulated revenue; the remainder of the budget is funded by state and federal grants and donations.

Major Variances

- **Community Resources** expenditures are increasing by \$9.0 million (202.1%) due to the Community Spaces Matching Grant Program expenditures being moved to this program from **Acquisition**, as Community Resources houses the staff who coordinate this program.

Ag + Open Space is requesting conversion of one time-limited Administrative Aide position to on-going in the **Community Resources** service area. In FY 2025-26, this position was in the **Executive Management & Administration** service area.

- **Acquisition** expenditures are decreasing by \$8.3 million (15.1%) due to the Community Spaces Matching Grant Program costs moving to Community Resources.
- **Stewardship** program expenditures are increasing by \$2.5 million (64.0%) due to an anticipated increase of maintenance on recreational properties and the creation of the Stewardship Assistance Program, which will support enhancement of natural resources on working lands through technical assistance and small grants.
- **Initial Public Access, Operations & Maintenance** expenditures are increasing by \$1.7 million (73.8%) due to anticipated increased maintenance costs corresponding to a projected increase in recreational property acquisitions.
- **Executive Management & Administration** expenditures are decreasing by \$182,811 (5.1%) primarily due to an Administrative Aide position moving to Community Resources.
- **Use of Fund Balance** includes a \$7.5 million transfer to the Stewardship Reserve Fund, which has been the annual contribution from the Open Space Special Tax Account since FY 2024-25. Because fund balance is accumulating, this is seen as a negative use of fund balance in the budget. This is partially offset by utilization of Initial Public Access, Operations & Maintenance and PG&E settlement fund balance.

State and Federal Budget Impacts

Not applicable.



AGRICULTURE/WEIGHTS & MEASURES

Andrew F. Smith
Agriculture Commissioner/Sealer
of Weights & Measures

The mission of the Department of Agriculture/Weights & Measures is to promote and protect agriculture, the health and safety of our community, environment, and the economy through education and the enforcement of laws and regulations.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$9,043,994
Departmental Operating Expenditures		\$9,043,994
Internal Transfers		\$0
<u>Funding Sources</u>		\$9,043,994
Total Revenues/Use of Fund Balance		\$6,073,623
Total General Fund Contribution		\$2,970,371
% Funded by General Fund		32.8%
Total Staff		39.00

DEPARTMENT OVERVIEW

The Department of Agriculture/Weights & Measures, through the Agricultural Commissioner/Sealer of Weights & Measures, is mandated to promote and protect agriculture, the environment, and public welfare through enforcement of local, state, and federal laws and regulations. The Department is organized into four distinct divisions: Agriculture, Weights & Measures, Land Stewardship, and Executive Management and Administration. The Agricultural Commissioner/Sealer also serves as liaison to the Fish & Wildlife Commission and participates in the County Environmental Review Committee.

For more information, call (707) 565-2371 or visit <https://sonomacounty.ca.gov/natural-resources/agricultural-weights-and-measures>.

Service Area Descriptions

Agriculture Regulation and Enforcement functions include protecting public health and safety and the environment by enforcing pesticide regulations. It also protects agriculture and the environment by administering programs that prevent the introduction and spread of pests, promotes local food systems and food security by certifying local producers and farmers markets, and inspecting organic and other food producing operations. The Agriculture Division continues to work collaboratively with other County departments on cannabis land use policy, permitting, inspection, and compliance. In addition, the Agricultural Division administers the Sonoma County Industrial Hemp Ordinance, and associated County registration program for cultivation of hemp. This Division is focused on efficient and purposeful administration of its programs and services, whether mandated, contracted, or otherwise required by County Code.

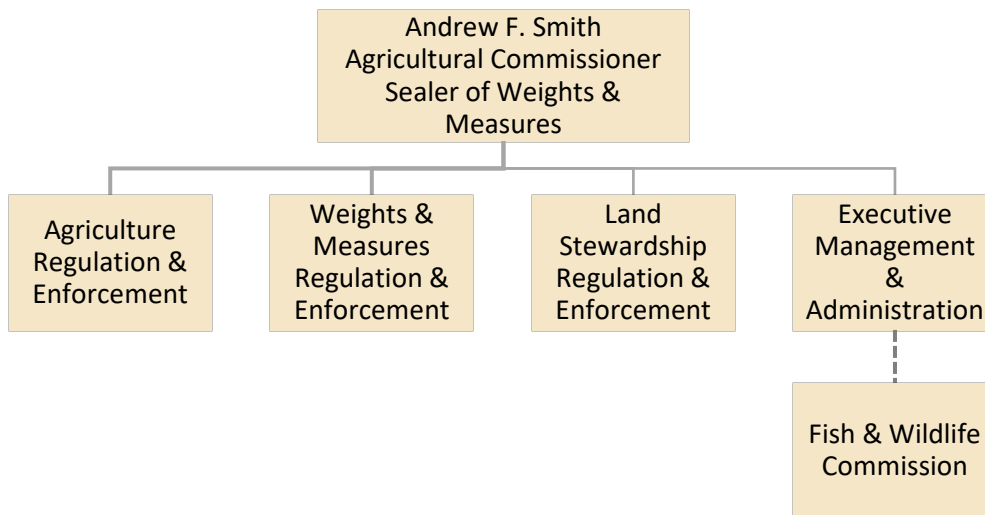
Weights & Measures Regulation and Enforcement maintains equity in county commerce and protects both consumers and businesses alike by ensuring fair and equitable business practices. The Weights & Measures Division accomplishes this by testing the accuracy of commercial weighing and measuring devices and checking the labeling of packaged commodities to ensure

that consumers are getting what they pay for. This provides a fair basis for value comparison. Additionally, the Division verifies the accuracy of scanners and point-of-sale systems through administration and enforcement of a local ordinance, and investigates consumer complaints, which includes collaboration with other county jurisdictions and the District Attorney on major cases. The Division continues to focus on administering its programs in an efficient manner and providing education and training to staff to maintain relevance in testing the accuracy of new devices and systems employed by businesses in local commerce.

Land Stewardship Regulation and Enforcement is charged with protecting the environment and promoting the agriculture-driven economy by administering and enforcing local ordinances (Agricultural Grading and Drainage, Vineyard and Orchard Erosion Sediment Control (VESCO); Frost Protection; and Riparian Corridor) and providing best management practices guidance that support the stewardship of private agricultural land. The Division proactively and reactively enforces County Code with respect to agricultural grading and drainage.

Executive Management & Administration provides budget, accounting, customer service, contract management, human resources, and information services in support of the other service areas/divisions. The Division also provides administrative support to the Sonoma County Fish and Wildlife Commission. This workload was previously distributed proportionately across other service areas, and a large portion of this work supports the Agriculture Division and Maintenance of Effort with Food and Agricultural Code obligations.

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Agriculture Regulation and Enforcement	19.00	19.00	0.00	0.0
Weights & Measures Regulation and Enforcement	7.00	7.00	0.00	0.0
Land Stewardship VESCO Regulation and Enforcement	3.00	3.00	0.00	0.0
Agricultural Commissioner Executive Leadership & Administrative Overhead	11.00	10.00	(1.00)	-9%
Total Permanent Positions	40.00	39.00	(1.00)	-2.5%

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Agriculture Regulation and Enforcement	\$4,544,666	\$4,610,629	\$65,963	1%
Weights & Measures Regulation and Enforcement	\$1,442,155	\$1,528,017	\$85,862	6%
Land Stewardship VESCO Regulation and Enforcement	\$924,122	\$948,143	\$24,021	3%
Agricultural Commissioner Executive Leadership & Administrative Overhead	\$1,858,988	\$1,902,675	\$43,687	2%
Fish and Wildlife Commission	\$99,530	\$54,530	(\$45,000)	-45%
Gross Departmental Expenditures	\$8,869,461	\$9,043,994	\$174,533	2%
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.0</i>
Departmental Operating Expenditures*	\$8,869,461	\$9,043,994	\$174,533	2.0

* Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
Salaries and Benefits	\$6,698,787	\$6,814,166	\$115,379	2%
Services and Supplies	\$2,140,176	\$2,191,890	\$51,714	2%
Transfers within the County*	\$30,498	\$37,938	\$7,440	24%
Total Expenditures by Character	\$8,869,461	\$9,043,994	\$174,533	2%

*Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
General Fund Contribution	\$2,893,291	\$2,970,371	\$77,080	3%
Fees and Charges for Services	\$1,728,436	\$1,814,404	\$85,968	5%
State, Federal, & Other Govt. Revenue	\$3,311,500	\$3,720,559	\$409,059	12%
Other Departmental Revenue*	\$604,886	\$524,416	(\$80,470)	-13%
Use of Fund Balance	\$13,230	\$0	(\$13,230)	-100%
Transfers & Reimbursements within the County**	\$318,118	\$14,244	(\$303,874)	-96%
Total Revenues/Use of Fund Balance	\$8,869,461	\$9,043,994	\$174,533	2%

*Includes stipulated agreements, penalties, and fines, and interest on pooled cash.

**Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for the Department of Agriculture/Weights & Measures includes expenditures totaling \$9 million, supported through \$3.7 million in state contract revenue; \$2.9 million in General Fund contribution, which serves as a maintenance of effort for Unclaimed Gas Tax; and \$1.8 million in fees and charges for services. Additional revenue includes fines, penalties, and interest on pooled cash in the amount of \$510,416.

Major Variances

Agriculture Division revenues are increasing by \$409,059 or 12% to match anticipated Unclaimed Gas Tax (received from the California Department of Food and Agriculture for agricultural uses) revenue, which has increased over the last four years. Additionally, Internal County Reimbursements are decreasing by \$303,874 or 96% related to the reduction of reimbursement from the Cannabis Business Tax Fund as a result of permitting responsibilities moving away from the Department.

State and Federal Budget Impacts

Reductions in state revenue from federal funded programs are anticipated that will affect the County's exotic pest detection programs. The Department is collaborating with state partners to strategize how to reduce program activities while maintaining program effectiveness.

UC COOPERATIVE EXTENSION

Lauren Cartwright
Area Director

The mission of the University of California Cooperative Extension (UCCE) is to sustain a vital agriculture environment and community in Sonoma County by providing University of California research-based information in agriculture, natural resource management, food systems education, and youth development.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$1,496,602
Departmental Operating Expenditures		\$1,496,602
Internal Transfers		\$0
<u>Funding Sources</u>		\$1,496,602
Total Revenues/Use of Fund Balance		\$13,500
Total General Fund Contribution		\$1,483,102
% Funded by General Fund		99.1%
Total Staff		6.00

DEPARTMENT OVERVIEW

Through a collaborative agreement between the University of California, Division of Agriculture and Natural Resources (UC ANR) and the County of Sonoma, the University of California Cooperative Extension (UCCE) provides science-based research and educational programming in agriculture, natural resources, food systems education, and youth development. The County provides funding for programmatic support, clerical and field support staff, office space, and operational support for the academic faculty and research staff employed by the University. The UC ANR contributes over \$2.7 million in salary and benefits for the 20 UC employees in the department, which is not reflected in the County budget. UC ANR funding sources also cover expenses for many UCCE programs.

For more information, call 707-565-2621, or visit the UC Cooperative Extension’s webpage at <https://ucanr.edu/county/ucce-sonoma-county>.

Service Area Descriptions

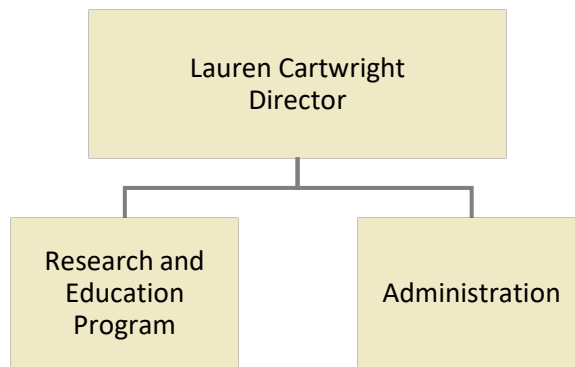
Administration provides overall leadership, fiscal oversight, and operational management for departmental programs and staff, ensuring accountability, regulatory compliance, and effective coordination with County and University partners.

Research and Education Programs deliver science-based education and applied research to support the economic viability and sustainability of local agricultural producers and coordinate program implementation in collaboration with University of California faculty, staff, and regional partners.

UCCE’s Research and Education Programs include the following:

- Sonoma County 4-H Youth Development
- Area Water and Soil Resources
- Climate Smart Agriculture
- Community Health and Nutrition
- Dairy
- Environmental Horticulture
- Human-Wildlife Interactions
- Integrated Vineyard Systems
- Fire Advisor
- Food Systems
- Forestry and Forest Stewardship
- Integrated Pest Management
- Livestock and Natural Resources
- Specialty Crops Advisor
- Agriculture Ombudsperson
- UC Master Gardener Program of Sonoma County
- UC Master Food Preserver Program of Sonoma County
- Weed Science

DEPARTMENT ORGANIZATIONAL CHART



Permanent Positions by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Research and Education Programs	4.50	4.80	0.30	6.7
Administration	1.50	1.20	-0.30	(20.0)
Total Permanent Positions	6.00	6.00	0.00	0.0

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Research and Education Programs	\$1,103,925	\$1,164,041	\$60,116	5.4
Administration	\$343,468	\$332,561	(\$10,907)	(3.2)
Gross Departmental Expenditures	\$1,447,393	\$1,496,602	\$49,209	3.4
<i>Less: Internal Department Transfers and Reimbursements</i>		\$0	\$0	0.0
Departmental Operating Expenditures	\$1,447,393	\$1,496,602	\$49,209	3.4

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Salaries and Benefits	\$1,038,303	\$1,062,829	\$24,526	2.4
Services and Supplies	\$403,228	\$428,974	\$25,746	6.4
Transfers within the County*	\$5,862	\$4,799	(\$1,063)	(18.1)
Total Expenditures by Character	\$1,447,393	\$1,496,602	\$49,209	3.4

*Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
General Fund Contribution	\$1,444,148	\$1,483,102	\$38,954	2.7
Transfers & Reimbursements within the County*	\$3,245	\$13,500	\$10,255	316.0
Total Revenues/Use of Fund Balance	\$1,447,393	\$1,496,602	\$49,209	3.4

*Reflects all funds that are transferred both within this department as well as between departments.

BUDGET HIGHLIGHTS

Budget Overview

The FY 2026-27 Recommended Budget for UCCE includes expenditures totaling \$1.5 million, supported by General Fund. Appropriations are increasing by \$49,209 (3.4%) from FY 2025-26 due to increased internal services rates, office rent, and salary and benefit costs.

Major Variances

There are no major year-over-year variances to expenditures or revenues.

State and Federal Budget Impacts

Proposed reductions or delays in state and federal funding for agricultural research, natural resource management, and youth and community education programs may affect the pace or scale of locally delivered services across multiple program areas. University partners are monitoring funding outlooks, pursuing grant diversification, and coordinating regionally to maintain continuity of priority programs serving Sonoma County residents and producers.

Potential legislative or administrative changes to state and federal programs related to nutrition education, climate-smart agriculture, water conservation, and land stewardship could influence program resources and participation levels. Department staff are working with regional and statewide partners to track policy developments and align local programming to remain competitive for available funding opportunities.

State fiscal conditions may influence hiring timelines or future staffing capacity for technical and research positions that support local agriculture, natural resources, and community health initiatives. The department is prioritizing cross-training, regional collaboration, and strategic workload planning to help sustain essential services.

CAPITAL PROJECTS

Capital Projects

Financing Table & Status Report



CAPITAL PROJECTS- PUBLIC INFRASTRUCTURE

David Guhin
County Executive

Capital Projects are projects that add new facilities, add capacity or life to an existing facility or preserve the value of existing assets. Projects are evaluated annually, and the highest priority projects receive funding in this budget unit.

BUDGET AT A GLANCE		FY 2026-27
<u>Gross Expenditures</u>		\$206,111,755
Departmental Operating Expenditures		\$205,096,049
Internal Transfers		\$1,015,706
<u>Funding Sources</u>		\$206,111,755
Total Revenues/Use of Fund Balance		\$200,611,755
Total General Fund Contribution		\$5,500,000
% Funded by General Fund		2.7%
Total Staff		0.00

OVERVIEW

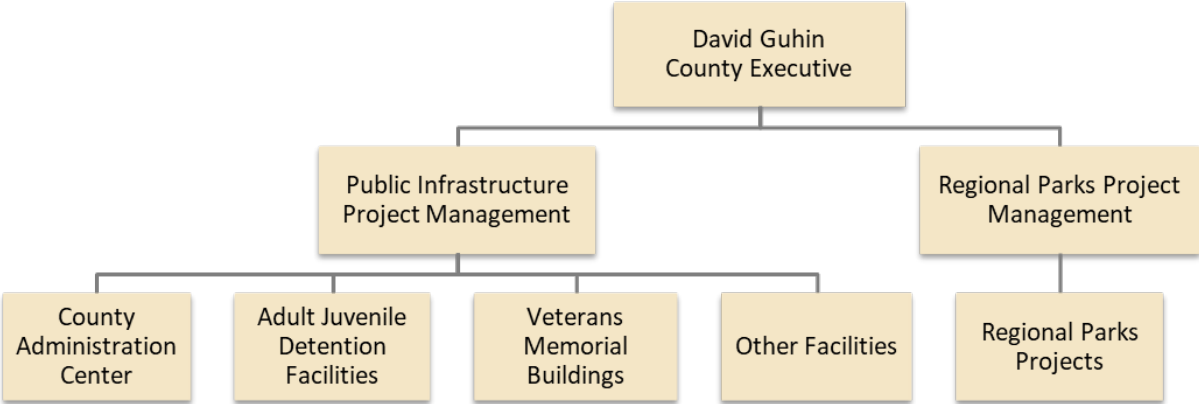
The **Capital Projects** budget contains financing (exclusive of enterprise funds, road funds and special funds) for capital projects, which, by definition, cost \$25,000 or more and either add value to or preserve the value of a capital asset. Capital projects are included and described in the annual Five-Year Capital Project Plan, presented to the Board of Supervisors each year. The recommended Capital Projects budget includes both new and continuing funding for projects contained within the Capital Project Plan. The budget includes projects funded by the General Fund, by Regional Parks’ budget, grant funding, and by sources such as the Criminal Justice Construction Fund and other departmental budgets. Capital Projects are managed by the Public Infrastructure and Regional Parks Departments. Staffing associated with project management are housed in those departments and included in the departmental budgets.

Public Infrastructure Projects included in this budget support 82 government facilities. **County Administration Center** includes county administrative buildings, Hall of Justice, Sheriff’s Office Administration, La Plaza, and Family Justice Center, as well as the infrastructure that supports these facilities. **Adult Detention and Juvenile Detention** includes the Main Adult Detention Facility, North County Detention Facility, Juvenile Justice Center, and Juvenile Camp. **Veterans Memorial Buildings** includes the County’s eight Veterans Memorial buildings, located in Cloverdale, Cotati, Guerneville, Occidental, Petaluma, Santa Rosa, Sebastopol and Sonoma. **Other Facilities** includes projects at satellite locations or multiple locations including accessibility improvements, the Animal Shelter, Roseland Village, Porto Bodega dock, Electric Vehicle charging stations, Human Services facilities, county communications tower network, Los Guilicos, and Transportation and Public Works facilities. **Regional Parks** includes the funding to acquire, plan, and develop park properties for parks and trails. Currently, there are 56 Regional Parks and trail facilities owned by the County and managed by Regional Parks.

For more information on Public Infrastructure projects, call (707) 565-2431, or visit <https://sonomacounty.ca.gov/spi>

For more information on Regional Parks projects, call (707) 565-2041, or visit <https://parks.sonomacounty.ca.gov/learn/planning-projects/project-directory/all-active-projects>

ORGANIZATIONAL CHART



Permanent Positions by Service Area

There are no positions in this department.

FINANCIAL SUMMARIES

Expenditures by Service Area

Service Area	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
County Administration Center	\$47,444,954	\$28,945,124	(\$18,499,830)	(39.0)
Adult and Juvenile Detention Centers	\$63,610,799	\$49,196,736	(\$14,414,063)	(22.7)
Memorial Buildings	\$3,607,766	\$3,228,383	(\$379,383)	(10.5)
Other Facilities	\$184,197,153	\$86,519,263	(\$97,677,890)	(53.0)
Regional Parks	\$45,714,195	\$38,222,249	(\$7,491,946)	(16.4)
Gross Departmental Expenditures	\$344,574,867	\$206,111,755	(\$138,463,112)	(40.2)
<i>Less: Internal Department Transfers and Reimbursements</i>	<i>\$61,621,945</i>	<i>\$1,015,706</i>	<i>(\$60,606,239)</i>	<i>(98.4)</i>
Departmental Operating Expenditures*	\$282,952,922	\$205,096,049	(\$77,856,873)	(27.5)

*Departments often need to transfer funds from one operating unit to another for a variety of reasons. While these transfers net to zero when looking at revenues, they appear double counted if only looking at expenditures. As a result, the more accurate illustration of the cost to provide services removes these internal transfer amounts.

Department Budget Details

Expenditures by Character	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025- 26 Adopted
Services and Supplies	\$5,518,651	\$6,151,041	\$632,390	11.5
Capital Expenditures	\$269,550,618	\$191,389,325	(\$78,161,293)	(29.0)
Other Expenses*	\$2,676,878	\$2,463,410	(\$213,468)	(8.0)
Transfers within the County**	\$66,828,720	\$6,107,979	(\$60,720,741)	(90.9)
Total Expenditures by Character	\$344,574,867	\$206,111,755	(\$138,463,112)	(40.2)

*Other Expenses includes District 5 Infrastructure funds and County Modernization.

**Reflects all funds that are transferred both within this department as well as between departments.

Revenues/Reimbursements/ Use of Fund Balance (Sources)	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget	Change from FY 2025-26 Adopted	% Change from FY 2025-26 Adopted
General Fund Contribution	\$5,500,000	\$5,500,000	\$0	0.0
State, Federal, & Other Govt. Revenue	\$65,999,880	\$64,813,389	(\$1,186,491)	(1.8)
Other Departmental Revenue	\$9,935,751	\$11,208,303	\$1,272,552	12.8
Use of Fund Balance	\$133,183,110	\$66,034,255	(\$67,148,855)	(50.4)
Transfers & Reimbursements within the County*	\$129,956,126	\$58,555,808	(\$71,400,318)	(54.9)
Total Revenues/Use of Fund Balance	\$344,574,867	\$206,111,755	(\$138,463,112)	(40.2)

*Reflects all funds that are transferred both within this department as well as between departments.

PROJECT DESCRIPTIONS

The FY 2026-27 capital projects represent the most critical needs for County facilities and support emergency response communications and operations. Certain capital investments this fiscal year are focused on improving resiliency to power grid disruptions, building and facility improvements and repairs, seismic events, and climate adaptation improving response efforts, community safety, and cost saving measures that reduce the greenhouse gas impacts from County operations. The FY 2026-27 Recommended Budget totaling \$206 million is comprised of \$190.9 million in existing funds re-budgeted for multi-year projects, and \$15 million in new funding allocations for new and existing projects. New funding includes \$4 million of Regional Parks managed funds, \$451,870 Transient Occupancy Tax Measure L funding for Veterans Buildings Repairs, and the \$5.5 million annual General Fund which includes the \$1.6 million annual investment towards removing ADA barriers as adopted by the Board in 2009.

A significant portion of the \$206 million in the 2026-27 Recommended Budget is allocated for large or significant projects. Projects with funding and scope have expense appropriations included in the budget even though expenses might not be realized; such as with the Behavioral Health Housing Unit Project. Twelve (12) projects combine for \$148.9 million of the total recommended budget. These projects are:

- County Government Center Project - \$11.6 million
- Countywide Energy Improvement Projects - \$13 million
- Behavioral Health Housing Unit - \$41.5 million
- Veteran's Building Repairs and Improvements - \$3.2 million
- ADA Barrier Removal - \$8.6 million
- County Modernization Fund (Including District Satellite Office Expenses, Aviation Lease Payment, Probation Relocation Costs) - \$6.2 million
- Public Health Lab and Morgue - \$22 million
- Community Emergency Resiliency Centers - \$7.3 million
- Brickway Tenant Improvements - \$12 Million
- Behavioral Health Treatment Facility - \$16.7 million
- Bodega Bay Bicycle Trail - \$3.5 million
- Sonoma Schellville 8th Street East Trail - \$3.3 million

All new facility projects are a collaborative effort between the Public Infrastructure and County departments in order to ensure integration and compatibility with existing safety, and service practices. The International Facilities Management Association standards guide the estimation of the ongoing costs of operation and maintenance. Maintenance and operational costs of the facilities are not included in the Capital Projects Budget but are incorporated into Public Infrastructure's and Regional Parks' operational budgets.

PUBLIC INFRASTRUCTURE CAPITAL PROJECTS

County Administration Center:

One (1) new project is included in the FY 2026-27 budget with new funding, as described below:

- Countywide Door Controls Upgrades: \$300,000 for the Phase 1 replacement of the County's existing door access control system, which is no longer supported, with the County standard Genetec platform at La Plaza (Main Campus) and Valley of the Moon (LG) facilities.

Adult and Juvenile Detention Facilities:

Four (4) new projects are included in the FY 2026-27 budget with new funding, as described below:

- Main Adult Detention Facility Fencing: \$300,000 to install security fencing with controlled access at the MADF loading dock and vehicle sally port to improve security and prevent unauthorized access.
- Main Adult Detention Facility Laundry Relocation: \$700,000 to relocate the laundry facility from North County Detention Facility (NCDF) to Main Adult Detention Facility (MADF) including new commercial washer/dryer equipment and site utility improvements.
- Juvenile Justice Center Roof Cap and Gutter Replacement: \$700,000 for a roof replacement on the detention wing of the Juvenile Justice Center including flashing and drainage improvements.
- Hall of Justice Security Improvements: \$200,000 for security enhancements at the Hall of Justice including reception modifications, bullet-resistant glass, and metal detection for public safety.

Veterans Memorial Buildings:

One (1) new project is included in the FY 2026-27 budget with new funding, as described below:

- Santa Rosa Veterans Building Exterior Painting: \$951,870 from Transient Occupancy Tax (3% of the Transient Occupancy Collection), for Phase II of exterior repainting of remaining building surfaces following Phase I completion.

Other Facilities and Programs:

Six (6) new projects are included in the FY 2026-27 budget with new funding, as described below:

- Bodega Bay Coastal Civic Center: \$200,000 to replace the failed wastewater plumbing system at the Bodega Bay Coastal Civic Center. System has failed due to corrosion.
- Youth Camp Main Bldg. Roof Replacement: \$350,000 for roof replacement at the Youth Camp Main Building to prevent water intrusion and protect the facility.
- Eagles Nest – Landslide Bio Stabilization Project: \$420,000 to install bio-stabilization measures to prevent surficial erosion and arrest shallow mass movement.
- County Americans with Disabilities Act (ADA) Barrier Removal: New funding of \$1.6 million from General Fund continues the County's commitment to the Transition Plan priorities, as adopted in the Board's 2009 Self-Evaluation and Transition Plan (Plan). The ADA Steering Committee reviews and recommends projects and funding amounts. \$500,000 is allocated for Countywide Sidewalk Improvements. The remaining \$1.1 million will be allocated to projects in Supplemental or Consolidated Budget Adjustments.

- **Communication Towers:** New funding of \$530,000 will be provided to support the microwave system as part of an annual contribution to the radio communications program and the application of weatherproofing and installation of a solar panel shading system along the exterior masonry wall of the Sonoma Mountain communications site to address moisture intrusion and reduce solar heat gain. The project also provides the added benefit of on-site power generation, contributing to overall site resiliency and extending the useful life of the facility.

REGIONAL PARKS CAPITAL PROJECTS

The proposed Regional Parks Capital Projects budget includes funding from numerous sources including Parks Measure M, Park Mitigation Funds, General Fund Accessibility funds, donations, Parks Foundation funds, County Service Area 41 Sonoma Valley Funds, and state and federal grants. Ongoing operational costs associated with these projects are included in the Regional Parks budget. There are 125 capital projects included in the FY 2026-27 budget, with 75 projects receiving new funding. Projects receiving less than \$25,000 each of new funding include: 2023 Storm Hood Los Alamos, Bay Area Ridge Trail, Bodega Bay Trail Coastal North Harbor, Bodega Bay Trail Smith Brothers Road, Bodega Harbor East Water Access, California Coastal Trail, Cloverdale River Park Expansion, Crane Creek Park Expansion, Foothill Park, Geyserville River Access, Helen Putnam Kelly Creek Trail, Helen Putnam Renovation, Hood Graywood Trail, Hood Lower Johnson Ridge Trail, Hood Santa Rosa Creek Headwaters Addition, Laguna Trail Phase 3 Balletto to Occidental Road, Los Guilicos Upland Trails, Matanzas Creek Park, North Slope Sonoma Mountain Park & Preserve, Ragle Ranch Trail Renovation, Russian River Bike Trail Lower, Russian River Bike Trail Middle, Russian River Water Trail Lower Reach, Russian River Water Trail Middle Reach, Russian River Water Trail Upper Reach, San Francisco Bay Trail Petaluma, San Francisco Bay Trail Sonoma, San Francisco Bay Water Trail, Shiloh Ranch Phase 4, Shiloh Ranch Renovation, Sonoma Schellville Trail City Connection, Stillwater Cove Expansion, Taylor Mountain Cooper Creek Phase 1, Taylor Mountain Phase 3, Timber Cove Coastal Trail, Tolay Gathering Area, Tolay Phase 1.

Projects receiving \$25,000 or more of new funding are described as follows:

Calabazas Creek Preserve: New funding of \$108,000

This project includes acquisition, master planning, and developing initial public access of the 1,290-acre Calabazas Creek Ranch, located in the Mayacamas Mountains on the east side of Sonoma Valley. The preserve protects critical headwaters to Sonoma Creek and will provide miles of diverse trail experience in a near wilderness setting. Future trail connections anticipate connecting the preserve with Sugarloaf Ridge State Park to the north and the Sonoma Valley Bike Trail along the Highway 12 corridor. Sonoma County Ag + Open Space District acquired the property in 2004 and transferred to Regional Parks in July 2021, including funding for initial public access and sediment source reduction. Work was completed in fall of 2024 on the back country road repair project identified in the Ag + Open Space resource management plan to reduce sediment delivery to Calabazas Creek. Work continues in parking area for initial public access. Work continues for trail access and completing the master plan. New funding includes \$80,000 Parks Measure M and \$28,000 Area 6 Park Mitigation Fees bringing the 2026-27 Budget to \$206,566.

Carrington Coast Ranch Preserve: New funding of \$25,000

Project includes acquisition, master planning, and developing initial public access of the 335-acre Carrington Coast Ranch located immediately north of Bodega Bay on Highway 1, acquired by the Sonoma County Ag + Open Space District in 2003. The project will update and implement initial public access and Phase 1 of the Carrington Ranch including hiking trails, boardwalks, a section of the California Coastal Trail, interpretive features, picnic facilities, gravel parking lot, rangeland management infrastructure, and cultural and ecological resource protection. The property was transferred to Regional Parks in 2020. Regional Parks executed a transfer agreement with the Ag + Open Space District including project funding for master plan preparation and initial public access improvements. The State Coastal Conservancy contributed funding for a camping feasibility study, master planning public access, and California Coastal Trail engineering. New funding includes Parks Measure M and the 2026-27 Budget is \$981,234.

Class 1 Trail Improvements: New funding of \$50,000

Work includes design and construction of gates, bollards, and other facility improvements for our system of Class 1 trails throughout Sonoma County. Class 1 Trails provide an easy path for all levels and abilities of users and are often important transportation routes for commuters. This project can help address changes to site conditions, use patterns, and connections made with new trails. New funding is Parks Measure M.

Coastal Trail Kashia Pomo: New funding of \$134,000

Through the efforts of Ag + Open Space and Trust for Public Land, Regional Parks acquired a 1.1-mile-long trail easement and staging area on the Kashia Coastal Reserve, now owned and managed by the Kashia Band of Pomo Indians of Stewarts Point Rancheria. The project includes the development of the California Coastal Trail across the coastal bluffs of the spectacular Kashia Coastal Reserve, west of Highway 1. The environmental document was completed in March 2022. Based on securing all regulatory agency approvals and construction permits, the project will be bid for construction in 2026. Construction completion is planned for 2027. New funding includes \$100,000 Parks Measure M and \$34,000 Area 1 Park Mitigation Fees bringing the 2026-27 Budget to \$1,480,558.

Copeland Creek Trail: New Funding of \$55,000

This project includes acquisition, design, and construction of a 2.6-mile Class 1 trail from Sonoma State University eastward to Crane Creek Regional Park. The project includes the trail, bridges, amenities, and resource protection. This trail will provide a direct and safe connection for Rohnert Park, Cotati, and Sonoma State University residents to reach Crane Creek Regional Park. This project is associated with the separate Crane Creek Park Expansion project and a separate project between the City and Sonoma Public Infrastructure to provide a mid-block signalized crossing of Petaluma Hill Road. New funding includes \$10,000 Parks Measure M and \$45,000 Area 5 Park Mitigation Fees bringing the 2026-27 Budget to \$1,987,527. Construction is underway with completion anticipated in 2026 and associated Crane Creek Regional Park expansion in late 2026 or early 2027.

Dutch Bill Creek Bikeway: New funding of \$25,000

Acquisition and planning for a 5.5-mile trail from Occidental to Monte Rio along or parallel to the historic North Pacific Coast Railroad right-of-way. This project would create a safe and

scenic trail within the redwood forest for residents and visitors to access the following communities and places of interests such as Occidental, Camp Meeker, Bohemia Ranch, Tyrone, Monte Rio, and the planned Russian River Trail. Regional Parks acquired 515 acres of critical land for the trail in 2020 and negotiations for additional trail connections continue. A community-based master plan is in process for the first trail section. A planning study integrating the trail into other pedestrian, bicycle, and vehicle safety and access improvements began in 2026. This is in partnership with Public Infrastructure and will connect Highway 116 with Monte Rio Redwoods. New funding includes \$25,000 Parks Measure M bringing the 2026-27 Budget to \$406,121.

Ernie Smith Community Park: New funding of \$45,000

This project addresses deferred maintenance, improves accessibility, and updates and renovates existing facilities to better serve the neighborhood and improve the ecological health of the park. The project includes renovating the ball fields, basketball court, parking area, dog park, and trails and installing two new trail bridges, landscaping, picnic tables, park benches, and wetland enhancement and restoration. The 2026-27 Project Budget is \$133,731 with new funding including \$40,000 Parks Measure M, \$4,000 from the Parks Foundation, and \$1,000 Area 6 Park Mitigation Fees leveraging future grant funding.

Foothill Kincade Fire: New funding of \$50,000

This project includes replacing park infrastructure and amenities such as fences, retaining walls, benches and tables, repairing trail damage, and other features. Work includes design, permits, and construction to restore or prevent further damage to parkland and infrastructure and is in response to damage caused by the October 2019 Kincade Fire and response. Insurance funded \$152,000 and Sonoma County Regional Parks Foundation received a \$500,000 grant. Much of the work is complete with fireproofing of a few amenities remaining. New funding includes \$50,000 in Parks Measure M, supporting rebuilding of the fire-damaged park with fire resilient materials, enhancing fire preparedness.

Healdsburg Veterans Memorial Beach Redevelopment: New funding of \$101,000

This project will improve Russian River access opportunities and amenities for a broad range of river and park users. A community-based planning process and updating the Master Plan is nearing completion. Future work will construct improvements for expanded uses, amenities, and revenue generation opportunities. New funding includes \$100,000 Parks Measure M and \$1,000 Area 2 Park Mitigation Fees, leveraging Lytton Tribal Mitigation funding and State Parks grant funding. The 2026-27 Project Budget is \$686,574.

Hood Mountain Expansion: New funding of \$110,000

This project includes feasibility studies, acquisition, planning, and development of park expansion and trail linkages to Sugarloaf Ridge State Park, the Los Guilicos County facility, Saddle Mountain Preserve, and other adjacent destinations. Active negotiations for fee title and easement acquisitions are underway in coordination with State Parks, Sonoma County Ag + Open Space District, the Sonoma Land Trust, the Bay Area Ridge Trail Council, the Bureau of Land Management, and other partners. This will provide additional recreational opportunities, including hiking and riding trails and new connections for the regional Bay Area Ridge Trail. This project will also protect natural and cultural resources adjacent to Santa Rosa and Sonoma

Valley, including headwaters of Santa Rosa and Sonoma Creeks, and habitat for threatened and endangered species. The 2026-27 Project Budget is \$258,151.

New funding includes \$5,000 Parks Foundation, \$100,000 Parks Measure M, and \$5,000 Area 4 Park Mitigation Fees.

Hood Mountain McCormick Addition: New funding of \$50,000

This project includes acquisition of approximately 244 acres adjacent to Sugarloaf Ridge State Park and Hood Mountain Regional Park and Preserve. The project includes protecting critical watershed and habitat, connects existing public parks, and will potentially support a premier section of the Bay Area Ridge Trail. Acquisition was completed in 2025 with State Parks, State Coastal Conservancy, and California Natural Resources Agency grant Funding. Planning and community engagement is now underway. The 2026-27 Project Budget is \$131,855. New funding includes \$40,000 Parks Measure M and \$10,000 Area 4 Park Mitigation Fees and will leverage future grant opportunities.

Hood Lawson Phase 2: New funding of \$40,000

This project includes facility recovery from the 2017 and the 2020 fires, implementing improvements identified in the Lawson Addition to Hood Mountain Regional Park & Preserve. This project also includes fire restoration, site cleanup, and initial improvements on the adjacent park addition “Cougar Addition.” This will include new fire-resistant structures, restroom, storage, water system, signage, tent sites, and other amenities. Work also includes design and construction of trails connecting the Lawson property to existing trails within the park as part of the master plan build out. New funding includes \$5,000 Parks Foundation \$25,000 Parks Measure M, and \$10,000 Area 4 Parks Mitigation Fees The 2026-27 Project Budget is \$40,278.

Hood Mountain Recovery: New funding of \$98,000

This project includes rebuilding park infrastructure damaged in fires and floods. This includes updating existing and planned park infrastructure and amenities for resilience in a changing climate. Retaining walls, water lines, restrooms, food lockers, stream crossings, signage, park trails and roads, and numerous other elements will be evaluated and upgraded, if feasible, to survive future disasters and support the park’s role in climate change. New funding includes \$5,000 Parks Foundation, \$75,000 Parks Measure M, and \$18,000 Area 4 Parks Mitigation Fees. The 2026-27 Project Budget is \$547,623.

Hudeman Slough Boat Launch: New funding of \$276,000

Construction is underway to support ongoing public fishing, hunting, and boating launching activities, and improve disabled access. This facility provides access to surrounding sloughs and San Pablo Bay, is a portal to US Fish and Wildlife Service's Skaggs Island and is identified in the San Francisco Bay Area Water Trail Plan as part of a network of boating access sites for single and multi-day trips. This project includes replacement of the deteriorated boat launch ramp and closed dock and gangway; rehabilitation of the paved parking areas; and a new prefabricated vault restroom. The County Disabled Access Program is contributing funding to barrier removal work, leveraging prior funding from major maintenance and park mitigation fees. Wildlife Conservation Board and Division of Boating and Waterways are major

contributors for construction funding. New funding includes \$120,000 in County Disabled Access Program, and \$270,000 in Parks Measure M, and \$6,000 Area 6 Parks Mitigation Fees covering increased project costs. The construction contract was awarded December 2024 and construction will continue through 2026 with a Project Budget of \$1,398,635.

Maddux Park Phase 4: New funding of \$116,000

This project includes planning, design and construction of the final major phase of improvements in the adopted park master plan and deferred maintenance items consisting of a permanent restroom, drinking fountain, picnic sites pavilion with outdoor kitchen, walking paths, a play area replacement, and related amenities. The 2026-27 Project Budget is \$435,778. New funding includes \$80,000 Parks Measure M and \$36,000 Area 7 Park Mitigation Fees, complementing previously allocated District 4 Community Infrastructure and Parks Major Maintenance funding.

Mark West Creek Phase 1: New funding of \$89,000

This is the master planning and proposed initial public access improvements for a 1,192-acre new regional park and preserve in the Mark West Creek watershed, offering miles of trails, vistas from 1,200-foot ridge tops, and diverse ecosystem including over three miles of creek. This new park and preserve creates a continuous 4,500-acre protected habitat and associated wildlife corridors on the northern edge of the Santa Rosa urban area. Funding for the Master Planning is from the Parks Foundation. Funding for the initial public access planning, permitting, and construction is from the Ag + Open Space District and Parks Measure M. A new vehicle bridge for emergency access was completed in 2025. The master planning process is underway, resource studies completed, and alternatives are being prepared for community engagement. The 2026-27 Project Budget is \$213,628. New funding includes \$5,000 Parks Foundation, \$50,000 Parks Measure M and \$34,000 Area 5 Park Mitigation Fees.

Maxwell Farms Major Maintenance: New funding of \$50,000

Work includes improvements to various existing facilities including fields, sport courts, and picnic areas. Work is currently supported by Major Maintenance funding for a total project cost of \$150,000.

Monte Rio Redwoods Expansion: New funding of \$310,000

Acquisition, planning and development of expansion to Monte Rio Redwoods Park and Preserve. Acquisition of 1,517 acres was completed in 2025. Combined with the 515-acre Monte Rio Redwoods Park and Preserve, property trails are open for Interim public access while the master plan is prepared. New funding includes \$300,000 Parks Measure M and \$10,000 Parks Foundation funding. The 2026-27 Project Budget is \$506,173.

Petaluma to Sebastopol Trail: New funding of \$116,000

This project considers a 13-mile trail between Sebastopol and Petaluma, providing bicycling, walking, and other recreational and commuting opportunities for area residents and visitors, promoting healthy communities, access to schools and businesses, and contributing to the reduction of traffic and greenhouse gases. The preferred alignment is parallel to Stony Point Road and Highway 116, as a Class 1 Trail, separated from the traffic. The feasibility study included preliminary costs for acquisition, planning, and construction. The new funding is for

engineering and leveraging grant funding. New funding includes \$75,000 Parks Measure M, \$40,000 Climate Resiliency Fund, and \$1,000 Area 5 Park Mitigation Fees with a 2026-27 Project Budget of \$124,184.

Pinnacle Gulch Coastal Access: New funding of \$145,000

This project includes design, restoration, and construction along trail easements and staging areas for public coastal access. Improvements are in partnership with Sonoma Public Infrastructure. New funding includes \$125,000 Parks Measure M and \$20,000 Parks Foundation funding with a 2026-27 Project Budget of \$145,362.

Poff Ranch (Wright Hill Preserve): New funding of \$51,000

This project includes acquisition, master planning, and developing initial public access of this 1,235-acre Wright Hill Ranch adjacent to Sonoma Coast State Park. Property transfer from Ag + Open Space was completed in 2021 and included funding for initial public access and site management. New funding includes \$50,000 in Parks Measure M and \$1,000 Area 1 Park Mitigation Fees. The 2026-27 Project Budget is \$461,589.

Preston River Access: New funding of \$125,000

This project is to formalize a longtime popular use area along the Russian River between the former Preston Bridge site and Highway 101 along Geysers Road. Sonoma County acquired three portions of the former Caltrans Highway 101 right-of-way that includes river access. This project includes property clean-up, master planning, and constructing trailheads, parking, pump out restroom, safe trails to the beaches and along Geysers Road, picnic areas, and other amenities. New funding includes \$75,000 Parks Measure M and \$50,000 Area 2 Park Mitigation Fees with the FY 2026-27 Project Budget of \$1,177,205.

Ragle Ranch Restroom (Ragle Ranch Regional Park Improvements): New funding of \$26,000

There are several athletic fields and facilities in the upper 40 acres of the park that serve over 300,000 visitors per year. Three of the fields need renovation including pathway and drainage improvements. There is one permanent restroom in the south-central area of the park providing sanitary facilities for multiple fields, a dog park, and group picnic area. A second permanent restroom is needed in the northern area of the park to serve the tennis courts, volleyball courts, another field, group picnic sites and the playground. New funding includes \$25,000 Parks Measure M and \$1,000 Area 3 Park Mitigation Fees with the FY 2026-27 Project Budget of \$494,478.

Schopflin Fields Phase 3: New funding of \$31,000

This project includes the development of the final athletic field and parking as shown on the approved master plan. The project also includes a walking path around the perimeter of the park to serve the public and provide additional recreational opportunities. Regional Parks is working with non-profit sports organizations to complete field development. Field use revenues are proposed to leverage grant funds and private donations. The final field will be constructed with these accumulated funds. Local non-profit sports organizations completed renovating the existing turf field in 2020, depleting their financial resources. The new field will be installed in partnership with the non-profits and a Community Spaces Matching Grant from Ag + Open

Space. New funding is \$30,000 Parks Measure M and \$1,000 Area 7 Park Mitigation Fees. The FY 2026-27 Project Budget is \$150,117.

Shaw Park Major Maintenance: New funding of \$105,000

Replace existing irrigation system and related components for sports field and update amenities for improved community use. Design work is underway, and proposed enhancements included disabled access improvements, walking paths, expanded parking area, permanent restroom, and pavilion. The 2026-27 Budget is \$178,077 with new funds including \$70,000 Parks Measure M, \$20,000 Parks Foundation, and \$15,000 Area 6 Park Mitigation Fees.

Sonoma Mountain Acquisition and Planning: New funding of \$30,000

This project includes acquisitions for parks and trail connections identified in the General Plan in the Sonoma Mountain environs. In partnership with Sonoma County Ag + Open Space, Sonoma Land Trust, and other partners, acquisition negotiations are underway and work continues to evaluate feasible and appropriate prospects. New funding includes \$25,000 Parks Measure M and \$5,000 Area 5 Park Mitigation Fees and will leverage future grant opportunities. The 2026-27 Project Budget is \$35,010.

Sonoma Schellville Trail – 8th Street East: New funding of \$73,000

This project includes planning, acquisition and construction of a three-mile trail in the abandoned railroad right-of-way along 8th Street East from Napa Street to Schellville. The County has acquired three trail easements, fee title to one section of right of way, and the constructed trailhead at the southwest corner of Napa Street and 8th Street East. A property purchase agreement has been reached with Union Pacific Railroad for much of the railroad right-of-way and County staff are in active negotiations with other property owners to acquire their property rights in the railroad right of way and other needed connections. The County will also need to obtain a license agreement from Sonoma Marin Area Rail Transit who owns a section of the railroad right-of-way at the intersection of Highway 12 and 121. The project is partially funded with Sonoma County Transportation Authority Measure M funds, an Ag + Open Space District Matching Grant, State Coastal Conservancy grant, Parks Measure M, and Climate Resiliency funding. The 2026-27 Project Budget is \$3,376,181 and new funding includes \$50,000 Parks Measure M and \$23,000 Area 6 Park Mitigation Fees. As design engineering and environmental review are being completed, staff will pursue grant funding for trail construction.

Sonoma Valley Regional Park Expansion: New funding of \$55,000

This project includes three components and associated support amenities. Two recent expansions are being built out. The approved Master Plan calls for additional trails, wildlife corridor protection, habitat enhancements, and viewshed preservation. First, 41 acres of the Sonoma Developmental Center property were acquired by the Ag + Open Space District. Regional Parks is collaborating with the Parks Foundation and Redwood Trails Alliance to develop a loop trail. Second, the Sonoma Land Trust, the District, Foundation, and Regional Parks acquired 29 acres of private land north of the park and connecting trails were built. Within the existing park, a parking lot expansion and group picnic area are underway. Third is planning the interface between the existing park and the future State and/or County Park of the undeveloped lands of the Center. The public currently uses portions of the Center for passive

and active recreation. The County is working with a coalition of public and private partners towards the long-term conservation of the property including wildlife corridor and natural resource protection, and recreational use. New funding includes \$50,000 Parks Measure M and \$5,000 Area 6 Park Mitigation Fees. The 2026-27 Project Budget is \$1,013,006.

Sonoma Valley Trail: New funding of \$50,000

This project includes the planning, acquisition, and development of the 13-mile trail along the Highway 12 corridor from Melita Road (Santa Rosa) to Agua Caliente Road (Springs Area). The trail extends north from the Central Sonoma Valley Trail project. This project will provide a safe and separated pathway from Highway 12 and will provide connections to destination areas such as regional and state parks, wineries, restaurants, schools, and local businesses along the Highway 12 corridor. The feasibility study identified a preferred trail alignment and recommended the project be completed in phases as funding becomes available. Current work includes securing grant funding and acquiring right-of-way for the trail. New funding is Parks Measure M, and the 2026-27 Project Budget is \$1,037,315.

Spring Lake Park Campground Disabled Access Improvements: New funding of \$30,000

The project includes path of travel improvements to connect accessible cabins and campsites to the campground office, camp host, outdoor story telling area, and the restroom. This includes signs, drinking fountain replacement, restroom and shower building improvements, and replacing the exterior pot washing sink. New funding is Area 4 Park Mitigation Fees, and the 2026-27 Project Budget is \$346,835.

Spring Lake Park Renovation : New funding of \$100,000

This project includes several major maintenance projects to provide safe, functional, accessible, and improved facilities to serve the public. Replacing the sewage pump system and upgrading the electrical system for the entire park was completed this year. This project also includes renovating and updating the amenities including the swimming lagoon, picnic facilities, restrooms, paved and unpaved trails, interpretive areas, parking areas, utilities, and signage. New Spring Lake Park Maintenance funding is for a large paving project including the boat parking lot and portion of the paved path around the lake. The 2026-27 Project Budget is \$434,229.

Stewarts Point Trail: New funding of \$234,000

This project includes development of approximately 0.9 miles of California Coastal Trail and a 7-vehicle parking trailhead with amenities located on an easement acquired at Stewarts Point Ranch. Based on securing all regulatory agency approvals and construction permits, the project will be bid for construction in 2026. Construction completion is planned for 2027. New funding includes \$200,000 Parks Measure M and \$34,000 Area 1 Park Mitigation Fees. The 2026-27 Project Budget is \$1,184,546.

Stillwater Cove Renovation: New funding of \$125,000

Work includes replacing a decades-old trail bridge that was damaged by flood events; re-roofing and repairing interior of the 1-room Fort Ross Historic School; and renovating the restroom, park signage, trails, and other amenities. This project also includes replacing the existing water supply throughout the park, including the office and residence. This will reduce

labor and materials costs for fixing breaks and other repairs. As it is a public water system regulated by the state, the integrity and safety of the system infrastructure is essential. Replacing the Stockoff Creek Trail bridge and realigning Canyon Trail to address erosion concerns near the creek and to improve accessibility are planned for this year. New funding includes \$95,000 Parks Measure M and \$30,000 Area 1 Park Mitigation fees with a 2026-27 Project Budget of \$196,011.

West County Trail Green Valley Road: New funding of \$156,000

Planning and construction to close gaps in the West County Trail. This project is for a 0.26-mile trail paralleling Green Valley Road between Ross Road and Atascadero Creek. This trail segment will close the gap between the trail north to Forestville and the trail south to Graton, increasing safety and improving trail user experience. New funding includes \$155,000 Parks Measure M and \$1,000 Area 3 Park Mitigation fees with a 2026-27 Project Budget of \$366,518.

West County Trail Highway 116 to River Road: New funding of \$240,000

Acquisition, planning, and construction to extend the trail from Highway 116 in Forestville toward the Russian River. Work includes engineering and construction for a 0.4-mile Class 1 trail paralleling the east side of Mirabel Road from Highway 116 to Forestville Youth Park. The project is partially funded by Sonoma County Transportation Authority Measure M and Go Sonoma funding. This is in partnership with Sonoma Public Infrastructure's West County Trail Gap Closures Mirabel Road project. New funding is \$75,000 Parks Measure M, \$15,000 Area 3 Park Mitigation Fees, and \$150,000 Quarry Mitigation Funds with a 2026-27 Project Budget of \$387,505.

West County Trail Joe Rodota Trail Bridge Replacement Phase 2: New funding of \$80,000

This project replaces bridges #1 and #3, providing temporary bridges during construction to accommodate significant trail traffic, installing new abutments, retaining walls, bridges, and paving at the approaches. This project is partially funded by a Metropolitan Transportation Commission grant. The 2026-27 Project Budget is \$635,599 and new funding includes \$30,000 Area 3 and \$50,000 Area 4 Park Mitigation Fees. Construction is anticipated in 2026.

Wohler Beach Improvements: New funding of \$678,000

Planning and design, environmental review, permitting, and construction of a new multi-use trail connecting to Riverfront Regional Park. The project includes a section of trail to be constructed through Sonoma Water property, requiring new security measures to protect the public water system. The project also includes a new restroom, parking area, possible staff / caretaker housing, picnic sites and trail signs, and related amenities. Funding includes a State Natural Resources Agency grant. New funding includes \$575,000 Parks Measure M, \$52,000 Area 2 Park Mitigation Fees and \$51,000 Area 3 Park Mitigation Fees. The 2026-27 Project Budget is \$829,711.

Wohler Road Maintenance Facility: New funding of \$55,000

This project includes planning and design, and construction of a new maintenance facility on Wohler Road. New funding includes \$50,000 Parks Measure M and \$5,000 Area 2 Park Mitigation Fees. The 2026-27 Project Budget is \$99,573.

**Capital Projects Status Report FY 26-27
General Government Capital Projects
County Administration Center**

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
County Administration Center					
County Government Center Development Phase 1a	Construct new office buildings to house county services with the highest priority space needs at the County Center campus.	9,561,655	11,598,101		11,598,101
Sheriff's Office and CMP Generators	To ensure continuance of operations during an emergency.	2,948,491	26,559		26,559
REDCOM Expansion	Design and construct an expansion of the emergency call center operations for cities and unincorporated communities of Sonoma County.	415,624	2,259,982		2,259,982
Andover Controls	Phase I replacement of the County's existing door access control system, which is no longer supported. Install County standard Genetec platform at La Plaza and Valley of the Moon facilities.	74,377	556,286	300,000	856,286
Sheriff's Office HVAC Upgrade	Controls Upgrades will modernize the building automation and control systems to improve operational reliability, energy efficiency, temperature regulation, and long-term maintenance of facility HVAC equipment.	1,008,312	9,115	-	9,115
County Center Microgrid	Install a local energy grid with control capacity which can be disconnected from the traditional grid and operate autonomously.	90,747	67,949		67,949
Central Mechanical Plant High Efficiency Boiler Replacement	Replace both high efficiency boilers at the Central Mechanical Plant.	465,494	81,572	-	81,572
Sheriff Electrifying Patrols	Install up to two Level 3 direct current fast chargers and up to ten Level 2 chargers at the Sheriff's Office. This will allow fleet to order and pilot two EV patrol vehicles, and support other administrative fleet vehicles.	155,606	529,394		529,394
Registrar of Voters - Counting Room Expansion	Expand the Registrar of Voters Counting Room to create a more secure, accurate, and comfortable ballot counting process.	-	275,000	-	275,000
Countywide Energy Improvements	Installation of near-term energy upgrades on County owned buildings to meet the Board of Supervisors target to make Sonoma County carbon neutral by 2030.	15,951,222	13,036,599	-	13,036,599
CMP Assessment and Upgrade	Assessment, repair, and replacement of mechanical equipment, distribution piping, and appurtenances at the Central Mechanical Plant (CMP).	-	200,000		200,000
New State Courthouse Coordination Support	Provide ongoing proactive County staff coordination of impacts on County Administration Center land and infrastructure resulting from the new State courthouse project.	2,803,247	4,567		4,567
Subtotal County Administration Center		52,297,497	28,645,124	300,000	28,945,124

Capital Projects Status Report FY 26-27
 General Government Capital Projects
 Adult Detention and Juvenile Detention Facilities

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Adult Detention and Juvenile Detention Facilities					
Main Adult Detention Facility (MADF) Rec Yard Window Sealing	Reseal all windows, repair cracks and penetrations. Exterior windows at Main Adult Detention Facility recreation yards are leaking, allowing water intrusion and damage over time. Phased work. Asset preservation priority.	357,078	142,921	-	142,921
Main Adult Detention Facility Housing Safety and Security	Construct improvements to the housing modules to allow for better management of the inmate population and provide safety and security for inmates and staff. This includes replacement of wood doors with steel doors, installation of new locks and controls, sub-dividing the housing modules and installation of a full height wall with door controls associated with the modifications to HVAC and security camera in the Mental Health ward at MADF.	1,033,574	693,816	-	693,816
Behavioral Health Housing Unit	Construction of Behavioral Health Housing Unit at the Main Adult Detention Facility utilizing SB 863 funding awarded in November 2015.	4,639,589	41,572,020		41,572,020
MADF Connection Corridor	Installation of physical tie ins with the MADF intercoms, Programmable Logic Controller (PLC) network, and Closed Caption TV (CCTV) systems. Adding additional screens at Central Control for the Internet Provider (IP) Addressable security cameras and updates to the PLC controls.	13,337,293	26,751	-	26,751
MADF Tempered Water System	Replacement of leaking boilers, which provide tempered water to showers and sinks for inmates. Existing boilers are at the end of their servicable life and replacement parts are difficult to find.	425,814	49,986		49,986
MADF Expansion Wing Cell Repair	Install impact resistant sheetrock.	46,531	489,473		489,473
MADF Secure Loading Dock	Install security security fencing with controlled access at the MADF loading dock and vehicle sally port to improve security and prevent unauthorized access.	74,931	525,522	300,000	825,522
Upgrade MADF Lobby Doors	Replace Main Adult Detention Facility existing lobby doors with more substantial lobby doors and an overhead coiling security screen that can cover the entire front entrance glass. Both the door and the security screen will be tied to Central Control and able to be controlled remotely from the lobby desk.	31,926	353,074	-	353,074
MADF Elevator	Restore two of the Main Adult Detention Facility (MADF) elevators to full functionality. Two of the facility's five elevators have been malfunctioning on a frequent basis, which creates serious disruptions to operations.	135,834	420,068		420,068
MADF Generator	Reconfigure and upgrade generator components as needed to connect additional panels to the generator.	3,401	359,663	-	359,663
MADF Laundry Relocation	Relocate the laundry facility from North County Detention Facility (NCDF) to Main Adult Detention Facility (MADF) including new commerical washer/dryer equipment and site utility improvements.	-	706	700,000	700,706
North County Detention Facility (NCDF) Bldg #500 Roof Replacement	Replace roof that is at the end of its servicable life.	211,456	276,043		276,043
Juvenile Justice Center (JJC) Roof Cap and Gutter Replacement	Roof replacement on the detention wing of the Juvenile Justice Center including flashing and drainage improvements.	26,582	446,786	700,000	1,146,786
Juvenile Hall Fencing	Install security fencing to ensure controlled access to employee parking areas.	37,130	744,871	-	744,871
JJC Generator Enhancement	Reconfigure and upgrade generator components as needed to connect additional panels to the generator.	1,755	798,245	-	798,245

Capital Projects Status Report FY 26-27
 General Government Capital Projects
 Adult Detention and Juvenile Detention Facilities

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Hall of Justice (HOJ) - District Attorney (DA) Security Improvements	Security enhancements at the Hall of Justice including reception modifications, bullet resistant glass, and metal detection for public safety. Tenant Improvements at the Hall of Justice (HOJ) will support the relocation of the Ankel Bracelet Program from North County Detention Facility (NCDF) to the Main Adult Detention Facility (MADF), improving operational efficiency and program delivery.	-	-	400,000	400,000
Valley of the Moon Children's Home (VOMCH) Roof Replacement	Roof replacement of the VOMCH at the Los Guilicos campus.	3,209	196,791	-	196,791
Subtotal Adult Detention and Juvenile Detention Facilities		20,366,103	47,096,736	2,100,000	49,196,736

Capital Projects Status Report FY 26-27
 General Government Capital Projects
 Veterans' Memorial and Community Service Buildings

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
<u>Veterans' Memorial/Community Svc. Bldgs.</u>					
Vets Buildings Repairs, Improvements, and Upgrades	Petaluma Veterans Building seismic retrofitting and emergency generators, Guerneville HVAC repairs, Cloverdale auditorium upgrades, Cloverdale Pool Cover, Petaluma Driveway refurbishment, kitchen renovations at Sebastopol and Cloverdale, exterior building improvements at Santa Rosa and Sonoma, WiFi improvements at Santa Rosa and Petaluma, Petaluma heat pump replacement, install a Battery Energy Storage System at Cloverdale, and repaint the exterior of the Santa Rosa Vets Building.	18,417,882	2,276,513	951,870	3,228,383
Subtotal Memorial Buildings		18,417,882	2,276,513	951,870	3,228,383

Capital Projects Status Report FY 26-27
General Government Capital Projects
Other Facilities

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Other Facilities					
2009 Accessibility (ADA) SETP Improvements	Remove physical barriers per the approved County of Sonoma 2009 updated Accessibility (ADA) Transition Plan and conduct survey for outlying areas as identified in the Self Evaluation and Transition plan.	18,822,722	7,041,231	1,600,000	8,641,231
Redevelopment Improvements	Roseland property maintenance of groundwater monitoring well, and ongoing sampling and test result reporting to the State Water Quality Board.	7,430,619	1,814,352	-	1,814,352
Hazardous Materials Mitigation	Refurbish existing two cottages and central kitchen of the currently un-occupied building at the Los Guilicos campus. Scope of work includes:Accessibility Assessment, Seismic Evaluation, Haz Mat Report, MEP Upgrades, as well as clean up of the existing structures and pedestrian access paths.	2,146,812	498,194	-	498,194
Communications-Towers	Complete construction at Mt. Jackson and Pine Mountain sites, replace generator and install battery backup system at the Pine Mountain site, upgrade access roads to the Pine Mountain, Siri, and Schellenger Communication Towers, and annual contribution to Sheriff Communication Towers. Application of weatherproofing and installation of a solar panel shading system along the exterior masonry wall of the Sonoma Mountain communications site to address moisture intrusion and reduce solar heat gain.	9,763,317	1,080,791	530,000	1,610,791
Human Services Improvement Projects	Health Services projects support facility improvements that enhance safety, accessibility, reliability, and operational efficiency for County health programs and public service delivery.	6,151,520	104,224	-	104,224
DHS Animal Services Facility Improvements	Replace failing chiller system, replace fencing surrounding the kennels, and initiate design phase of the Mechanical and Building Improvements identified in the Animal Services Facility Needs Assessment.	304,411	789,486	-	789,486
County Center Modernization/Deferred Maintenance	Annual leasing payment for 400 Aviation. Annual charges for Districts 1, 4, & 5 satellite offices. Debt service payment for Countywide Energy Improvement project. Transfer to Probation for upgrades and improvements of La Plaza for Day Reporting Center. Allocation to Facility Operations Division for local projects.	4,827,047	1,642,608	4,600,438	6,243,046
Tidelands - Cannery Demo	Demolish and remove existing Bodega Bay Cannery Pier.	1,139,833	706	-	706
Los Guilicos Microgrid	Install a local energy grid with control capacity which can be disconnected from the traditional grid and operate autonomously.	18,487	123,038	-	123,038
Fleet Improvements	Install double-hulled bulk storage oil tanks at the Heavy Fleet Facility to improve operations and employee safety. Install a new pressure washer at the fuel station. New project include replacement of the existing car wash	771,601	350,899	-	350,899
Public Health Lab & Morgue Relocation	Design and construction of new County Public Health Lab and Morgue facility.	32,567,843	21,980,831	-	21,980,831
Bodega Bay Coastal Civic Center	Replace existing roof, and replacement and relocation of electrical meter panel. Replace the failed wastewater plumbing system at the Bodega Bay Coastal Civic Center. System has failed due to corrosion.	4,446	305,554	200,000	505,554
Mt. St. Helena - Telecom Site	Construction of a new 20' monopole tower with supporting concrete pad.	125,002	1,978	-	1,978
Guerneville Satellite Site	Replace roof, upgrade HVAC equipment, and install a fire alarm system.	2,974,283	1,192,518	-	1,192,518
LG Switchgear	Installing new breakers and switchgears along with 12 KV Loop Testing and Investigation at Los Guilicos.	68,052	281,948	-	281,948

Capital Projects Status Report FY 26-27
General Government Capital Projects
Other Facilities

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Springs Plaza	Acquisition and potential development of real property located at 15 Boyes Blvd, Boyes Hot Springs as future community place or other community serving public space.	1,278	762,983	-	762,983
Geyserville Community Plaza	Design, environmental review, and permitting of the Geyserville Community Plaza.	57,452	341,766	-	341,766
400 Aviation Blvd	Relocation of the Sonoma County Public Infrastructure and Regional Parks departments from La Plaza A / B to the leased building located at 400 Aviation Blvd.	703,819	112,556	-	112,556
Community Emergency Resiliency Centers	Develop community disaster logistics and operations facilities for up to five geographic districts that will house immediate-need disaster response supplies/equipment as well as serve as critical incident management and support sites.	113,055	7,348,470	-	7,348,470
Community Resiliency Center	Design active year-round facilities that will address community needs, day to day and during emergencies.	42,552	634,927	-	634,927
Eagles Nest - Landslide Soil Biostabilization Project	Install bio-stabilization measures for a landslide on a County owned parcel on Eagles Nest Road.	204,014	545,986	420,000	965,986
D5 Infrastructure	Community based projects including construction of the Forestville Skatespot, construction of the Rio Nido Community Post Office, improvements to the Timber Cove Fire Station well and septic system, design of the future Guerneville Community Plaza, and improvements to the Guerneville park and Ride facility.	1,473,936	2,320,096	-	2,320,096
3850 & 3880 Brickway Blvd.	Acquisition and tenant improvements of buildings located at 3850 and 3880 Brickway Blvd, Santa Rosa, CA. The purchase of these buildings will facilitate relocation of departments currently housed in aging and inadequate facilities and/or leased facilities.	32,268,816	12,019,765	-	12,019,765
Guerneville Library Improvements	In collaboration with the County Library, provide electrical and HVAC Upgrades including associated controls, seismic safety improvements, and repair of dry rot and water damage to the Library exterior to extend the lifespan of the building envelope.	104,739	581,755	-	581,755
LG Sewer Upgrade	Replace and upgrade sections of the existing sanitary sewer line serving the Los Guilicos Dorms utilized for DHS Homeless Services.	351	99,649	-	99,649
BH Continuum Infrastructure Program	Construction of a Youth Behavioral Health Treatment facility.	-	16,696,980	-	16,696,980
Youth Camp Main Bldg Roof Replacement	Roof replacement at the Youth Camp Main Building to prevent water intrusion and protect the facility.	-	-	350,000	350,000
Glass Fire Expense Tracking (Non Capital Project Expense)	Recording of expenses associated with disaster.	-	-	-	145,534
Subtotal Other Facilities		122,086,007	61,976,311	7,350,438	86,519,263
Subtotal County Administration Center		\$ 52,297,497	\$ 28,645,124	\$ 300,000	\$ 28,945,124
Subtotal Detention Facilities		\$ 20,366,103	\$ 47,096,736	\$ 2,100,000	\$ 49,196,736
Subtotal Memorial Buildings		\$ 18,417,882	\$ 2,276,513	\$ 951,870	\$ 3,228,383
Subtotal Other Facilities		\$ 122,086,007	\$ 61,976,311	\$ 7,350,438	\$ 86,519,263
TOTAL GENERAL GOVERNMENT		\$ 213,167,489	\$ 139,994,684	\$ 10,702,308	\$ 167,889,506

Capital Projects Status Report FY 26-27
Regional Parks Projects

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
2023 Storm Hood Los Alamos	Repair two sections of Hood Mountain Los Alamos Road access and design engineering for future solution to address slope instability.	\$ 6,409	\$ 9,591	\$ 10,000	\$ 19,591
2023 Storm Hood Pythian	Move Hood Mountain Pythian Road access away from creek and bank failure.	\$ 4,446	\$ 10,554	\$ 0	\$ 10,554
Andy's Unity Park ADA	Provide disabled access improvements to enhance the path of travel into and through the playground at Andy's Unity Park.	\$ 141,698	\$ 662	\$ (662)	\$ 0
Bay Area Ridge Trail	The project is to acquire and develop Sonoma County's portions of the continuous 550-mile Bay Area Ridge Trail.	\$ 31,998	\$ 48,001	\$ 7,000	\$ 55,001
Bodega Bay Bicycle Trail Coastal Harbor	Construct 1 mile of the Bodega Bay Trail from Lucas Wharf to Eastshore Road as part of the California Coastal Trail. The trail will provide pedestrians and bicyclists a safe alternative to Highway 1 and help complete the California Coastal Trail.	\$ 8,202	\$ 1,798	\$ 0	\$ 1,798
Bodega Bay Bicycle Trail Coastal North Harbor	Construct 0.6 mile Class 1 trail from the Bodega Bay Community Center to Eastshore Road. The trail will provide pedestrians and bicyclists a safe alternative to Highway 1 and help complete the California Coastal Trail.	\$ 339,970	\$ 3,520,030	\$ 15,000	\$ 3,535,030
Bodega Bay Bicycle Trail Smith Bros. Road	Construct 0.65 mile of Class 1 trail along Smith Brothers Road from Bird Walk Coastal Access Trail to Lucas Wharf as part of the California Coastal Trail. The trail will provide bicyclists and pedestrians safe passage between Doran Regional Park and local businesses.	\$ 286,838	\$ 265,988	\$ 11,000	\$ 276,988
Bodega Bay Sport Fishing Center	Design and engineering to replace the main docks, second gangway and break wall.	\$ 115,032	\$ 377,897	\$ 0	\$ 377,897
Bodega Harbor East Water Access	Improvements and new facilities to accommodate public water access adjacent to the Yacht Club in Bodega Bay to meet Local Coastal Plan requirements and provide universal access.	\$ 7,425	\$ 62,575	\$ 1,000	\$ 63,575

Capital Projects Status Report FY 26-27
Regional Parks Projects

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Calabazas Creek Preserve	Master planning and developing initial public access of this 1,290-acre open space in the Mayacamas Mountains on the east side of Sonoma Valley. Property transfer from Ag + Open Space completed 2021.	\$ 1,261,103	\$ 98,566	\$ 108,000	\$ 206,566
California Coastal Trail	This project includes the acquisition and development of Sonoma County's portion of the continuous 1200 mile California Coastal Trail.	\$ 43,581	\$ 28,316	\$ 1,000	\$ 29,316
Carrington Ranch	This project includes acquisition, master planning, and development of initial public access of the 335-acre Carrington Coastal Ranch acquired in 2003 by the Ag + Open Space. Property transfer completed 2020.	\$ 674,561	\$ 956,234	\$ 25,000	\$ 981,234
Central Sonoma Valley Trail	Planning and construction of Class I trail parallel to Highway 12 connecting schools and parks.	\$ 1,068,596	\$ 40,086	\$ 0	\$ 40,086
Chanslor Ranch	Acquisition, planning, and construction of new coastal-area access adjacent to Carrington Ranch.	\$ 106,672	\$ 38,259	\$ 0	\$ 38,259
Cloverdale River Park Improvements (Cloverdale River Park Phase 4)	Construction of a new permanent restroom, group picnic facilities, and other park amenities to better serve park visitors.	\$ 161,344	\$ 105,931	\$ 0	\$ 105,931
Cloverdale River Park Expansion	Acquisition, planning, and construction of a new Russian River access and park expansion to Cloverdale River Park.	\$ 5,076	\$ 239,924	\$ 6,000	\$ 245,924
Coastal Trail Kashia Pomo	Planning and development of approximately 1 mile of California Coastal Trail including staging area with restroom and parking.	\$ 326,991	\$ 1,346,558	\$ 134,000	\$ 1,480,558
Copeland Creek Trail	Design and construction of a 1.83-mile Class 1 trail connecting Sonoma State University to Crane Creek Regional Park.	\$ 193,473	\$ 1,932,527	\$ 55,000	\$ 1,987,527
Crane Creek Park Expansion	Acquire a 73-acre expansion for Crane Creek Regional Park to connect Copeland Creek Trail and protect of the headwaters of Hinebaugh Creek.	\$ 88,983	\$ 286,440	\$ 5,000	\$ 291,440

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Regional Parks Projects

Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Del Rio Woods	Construct disabled access improvements and minor renovation of park facilities to support ongoing day-use.	\$ 286,529	\$ 13,471	\$ 0	\$ 13,471
Doran Accessibility (ADA)	The project involves barrier removal work and accessibility enhancements at several day-use and camping areas, RV sanitation station, interpretive areas, and other amenities.	\$ 1,096	\$ 99,039		\$ 99,039
Doran Climate Adaptation	Planning, design, and installing various improvements to accommodate utilities, infrastructure, and public access facilities that can adapt to forecast sea-level rise, king tides, and storm surge.	\$ 7,410	\$ 158,590	\$ 0	\$ 158,590
Doran Major Maintenance	Various improvements including new solar grid and backup battery, keeping toilets operable during power interruption events. Also rip rap repair, protecting shoreline from storm damage and storm surge.	\$ 421,544	\$ 307,176	\$ 0	\$ 307,176
Dutch Bill Creek Bikeway	Planning and acquisition for two sections of the planned multi-use trail from Occidental to Monte Rio along or parallel to the former North Pacific Coast Railroad right-of-way. The first section is along Monte Rio Redwoods Regional Park's frontage of Main Street. The second section is from the approximate northern edge of the park to the Russian River Bohemian Highway bridge.	\$ 2,452,011	\$ 381,121	\$ 25,000	\$ 406,121
Ernie Smith Community Park	This project includes a new permanent restroom, a new and expanded playground, a group picnic area, renovating sports fields, trail and circulation improvements, accessibility upgrades, habitat and wetland enhancement, renovated signage, and upgraded connections to adjacent sidewalks and neighborhood.	\$ 22,269	\$ 88,731	\$ 45,000	\$ 133,731
Estero Trail	Planning for a trail connection on the Ag + Open Space conservation easement on Bordessa Ranch.	\$ 126,950	\$ 14,697	\$ 0	\$ 14,697

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Foothill Park	Construction includes improving trails, two new group use areas for outdoor education and picnicking, and replacing signs and other amenities using resilient materials and design.	\$ 802,426	\$ 213,681	\$ 1,000	\$ 214,681
Geyserville River Access	Planning and acquisition work for a new park and Russian River access in the Geyserville area to provide safe recreational river access.	\$ 3,638	\$ 35,862	\$ 11,000	\$ 46,862
Gleason Beach Improvements	Acquisition and development to preserve and enhance coastal access including Scotty Creek Beach and Gleason Beach and a new section of California Coastal Trail. Work is associated with Caltrans realigning Highway 1.	\$ 182,916	\$ 971,677	\$ 0	\$ 971,677
Gossage Creek Bikeway	Acquisition and development of a new 1.8 mile trail starting at Stony Point Road, following Gossage Creek flood control channel, and ending at Highway 116 and Stony Point Road.	\$ 1,560	\$ 843	\$ 0	\$ 843
Gualala Point Expansion	Expand the park along the main and South Fork of the Gualala River to support the Gualala River Waterway Trail for improved fishing access, non-motorized boat access, trail and camping opportunities, and resource protection.	\$ 64,818	\$ 903	\$ 0	\$ 903
Gualala Point ADA (Disabled Access Improvements)	The project consists of barrier removal work associated with accessible parking, path of travel, restrooms, picnic areas, benches and drinking fountains that serve the Gualala Visitor Center, beach restroom, campground, and Salal Trailhead Day Use facilities.	\$ 249,331	\$ 95,669	\$ (95,669)	\$ 0
Gualala Point Major Maintenance	Replace potable water supply for the campground area.	\$ 70,736	\$ 129,134	\$ 0	\$ 129,134
Gualala Visitor Center Renovation	Renovation of 1976 structure and surrounding area to improve access, content, and usability. Includes interior and exterior work and disabled access improvements.	\$ 190	\$ 1,810	\$ 0	\$ 1,810
Guerneville River Park	Construct a new access from Highway 116, boat launch, parking, picnic area, and pathway.	\$ 1,746,030	\$ 30,970	\$ 0	\$ 30,970

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Hanson Russian River Access Trail	Investigating public access and related park development opportunities in partnership with Endangered Habitats Conservancy and multiple agencies.	\$ 301,240	\$ 1,260	\$ 0	\$ 1,260
Healdsburg Veterans Memorial Beach Dam	Evaluating replacement structure and alternatives for providing river recreation consistent with fish passage regulations and community interest. This project is coordinated with the Healdsburg Beach redevelopment.	\$ 1,040	\$ 11,427	\$ 0	\$ 11,427
Healdsburg Veterans Memorial Beach Redevelopment	Develop Master Plan and construct improvements for expanded uses, amenities, and revenue generation opportunities.	\$ 568,006	\$ 585,574	\$ 101,000	\$ 686,574
Helen Putnam Kelly Creek Trail	Park expansion and trail connection with additional parking to reduce parking pressures within surrounding neighborhoods and provide access to the Kelly Creek corridor.	\$ 159,017	\$ 460,983	\$ 15,000	\$ 475,983
Helen Putnam Renovation	This project includes improving trails for all-season use, trailhead staging area enhancements, pond restoration and fishing access, wildflower and oak regeneration management, and way finding and interpretive signage.	\$ 699,451	\$ 19,550	\$ 15,000	\$ 34,550
Hood - Graywood Trail	Planning, permitting, and developing a trail and trailhead on an existing easement on the former Graywood Ranch property.	\$ 905	\$ 5,094	\$ 1,000	\$ 6,094
Hood - McCormick	This project includes acquisition of approximately 244 acres to expand trails and create a trekking circuit between Hood Mountain Regional Park and Sugarloaf Ridge State Park.	\$ 1,008,145	\$ 81,855	\$ 50,000	\$ 131,855
Hood Mountain Expansion	This project includes acquisition, planning and development of park expansion and Bay Area Ridge Trail and other trail linkages to Sugarloaf Ridge State Park, the Los Guillicos county facility, and other adjacent destinations.	\$ 2,017,402	\$ 148,191	\$ 110,000	\$ 258,191

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Hood Mountain Lawson Ph 2	This project includes facility recovery from the 2017 Nunns Fire and the 2020 Glass Fire as well as implementing facilities identified in the master plan. This will include new fire resistant structures, restroom, storage, water system, trails, signage, tent sites, and other amenities.	\$ 164,339	\$ 278	\$ 40,000	\$ 40,278
Hood Recovery	This project includes rebuilding park infrastructure damaged in fires and floods. This includes updating existing and planned park infrastructure and amenities for resilience in a changing climate. Elements from signage to stream crossings will be evaluated and upgraded, if feasible, to survive future disasters.	\$ 940,778	\$ 449,623	\$ 98,000	\$ 547,623
Hood Lower Johnson Ridge Trail	Planning, acquisition, and construction of a second phase of this Bay Area Ridge Trail project improving alignment and trail connectivity.	\$ 118,052	\$ 13,870	\$ 13,000	\$ 26,870
Hood Santa Rosa Creek Headwaters addition	This project includes planning and improvements to support public access, environmental education, and resource stewardship.	\$ 4,779	\$ 105,221	\$ 6,000	\$ 111,221
Hudeman Slough Boat Launch	Planning and construction for boat launch redevelopment and disabled access improvements.	\$ 2,665,615	\$ 1,002,635	\$ 276,000	\$ 1,278,635
Joe Rodota Trail Linear Park	This project includes a community based planning process to enhance and activate the trail corridor within Santa Rosa city limits.	\$ 2,042	\$ 2,958	\$ 0	\$ 2,958
Kenwood Plaza	Install disabled access improvements.	\$ 108,258	\$ 11,349	\$ 0	\$ 11,349
Laguna de Santa Rosa Bikeway	This project includes the acquisition and development of 0.54 mile Class I bike path from Stony Point Road to Hinebaugh Creek at the Rohnert Park city limits.	\$ 151	\$ 849	\$ 0	\$ 849

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Laguna Trail Phase 2 Brown Farm	Construct 3.2 miles of new Laguna de Santa Rosa trail and trailhead and 0.2 mile trail connection to the Joe Rodota Trail.	\$ 1,010,320	\$ 3,036	\$ 0	\$ 3,036
Laguna Trail Phase 1 Kelly Farm	Repair of multi-use trail constructed of the City of Santa Rosa's Kelly Farm and the City of Sebastopol's Laguna Wetland Preserve.	\$ 32,506	\$ 277,495	\$ 0	\$ 277,495
Laguna Trail Phase 3 Balletto to Occidental Road	Planning, acquisition, and construction of a 1.2 mile trail across the former Balletto property, Ag + Open Space property, Occidental Road, to Stone Farm.	\$ 10,623	\$ 4,312	\$ 1,000	\$ 5,312
Larson Park Improvements	Master Plan update and renovation work to respond to community needs including the tennis and pickleball courts, ball fields, restroom, expanding picnic and play areas, maintenance structure, and to improve disabled access.	\$ 5,205,366	\$ 327,625	\$ 0	\$ 327,625
Los Guilicos - Hood House	Assist General Services with the restoration and re-use of the historic building, associated historical landscaping, and surrounding land for public use.	\$ 7,403	\$ 1,597	\$ 0	\$ 1,597
Los Guilicos Master Plan (Los Guilicos Upland Trails)	This project includes enhancing trail routes, interpretive signage, resource protection, benches, and potentially other amenities on the portion of Los Guilicos campus along and north of the Eliza Way corridor.	\$ 27,649	\$ 93,872	\$ 1,000	\$ 94,872
Maddux Park Phase 4	This project includes planning, design and construction of permanent restroom, drinking fountain, picnic sites pavilion with outdoor kitchen, walking paths, a play area replacement, and related amenities. The project will also replace the irrigation system for the baseball fields and improve the community garden area.	\$ 120,222	\$ 319,778	\$ 116,000	\$ 435,778
Mark West Creek Cresta Road	This project is to restore landslide-damaged Cresta Road, the only vehicle access to the western area of the park. This is a FEMA-funded project.	\$ 699,203	\$ 161,293	\$ 0	\$ 161,293

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Mark West Creek Fisheries Enhancement	This project is to enhance fish habitat on Mark West Creek within Mark West Creek Regional Park & Preserve.	\$ 743	\$ 1,097,257	\$ 0	\$ 1,097,257
Mark West Creek Initial Public Access (Transfer Agreement)	Administration and completion of bank stabilization on Mark West Creek just upstream of the second bridge on the park property, culvert replacement on the maintenance access road parallel to Mark West Creek, and removal of the in-ground pool on the former McCullough property.	\$ 368,031	\$ 53,142	\$ 0	\$ 53,142
Mark West Creek (Park) Phase 1	Master planning and initial public access for a new 1,100-acre regional park and preserve in the Mark West Creek watershed.	\$ 2,125,533	\$ 124,628	\$ 89,000	\$ 213,628
Mark West Creek Trail	This project includes the planning, acquisition and construction of a 1.3 mile Class 1 trail connecting the Larkfield-Wikiup area to the planned SMART Trail near the Airport Industrial Area.	\$ 41,931	\$ 143,069	\$ 0	\$ 143,069
Matanzas Creek Park	This project includes acquiring, planning, and developing two connected facilities: Matanzas Creek Regional Park and the Taylor Mountain Trail.	\$ 985	\$ 9,929	\$ 1,000	\$ 10,929
Maxwell Farms Accessibility (Disabled Access Improvements)	Barrier removal work, accessible parking, path of travel, restroom renovation, accessible tables/benches, and installation of high-low drinking fountains.	\$ 156,739	\$ 266,339	\$ (266,339)	\$ 0
Maxwell Farms Major Maintenance	Improvements to various existing facilities including fields, sport courts, and picnic areas.	\$ 0	\$ 100,000	\$ 50,000	\$ 150,000
Maxwell Farms Redevelopment	Renovate and improve active recreation facilities at a heavily used regional park located in the densest urbanized unincorporated area in the county. Phase 1 construction began in summer 2022 and was completed in 2025. Phase 1B will support recreation needs while protecting the floodplain and riparian environments along Sonoma Creek.	\$ 9,550,513	\$ 225,328	\$ 0	\$ 225,328

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Maxwell Phase 2	This project will continue to renovate and improve active recreation facilities. This includes new pickleball courts, new bike pump track, expand and renovate the skatepark, a new restroom and gathering area.	\$ 19,888	\$ 426,112	\$ (40,000)	\$ 386,112
Monte Rio Redwoods East Slope	This project is the repair and stabilization of land on park property.	\$ 14,887	\$ 35,113	\$ 0	\$ 35,113
Monte Rio Redwoods West Slope	This project is the repair, cleanup, and resolution of encroachment on public land.	\$ 18,385	\$ 26,615	\$ 0	\$ 26,615
Monte Rio Redwoods Expansion	Add 1,517 acres, creek headwaters, and existing trails to Monte Rio Redwoods Regional Park and Open Space Preserve. This expansion property is being incorporated into Monte Rio Redwood's master planning process.	\$ 118,827	\$ 196,173	\$ 310,000	\$ 506,173
North Sonoma Mountain Trail (North Sonoma Mountain Park & Preserve)	Master Planning and environmental compliance for the entire property underway, funded by the Open Space District and cell tower revenue.	\$ 3,409,494	\$ 27,945	\$ 20,000	\$ 47,945
North Sonoma Mountain Access	This project includes design, engineering, and construction to improve the North Sonoma Mountain Park & Preserve access road.	\$ 94,992	\$ 100,008	\$ 0	\$ 100,008
Occidental Community Center	Install exterior security improvements and a drinking fountain.	\$ 100,379	\$ 1,935	\$ 0	\$ 1,935
Occidental to Coast Trail	Planning for a future trail including accepting existing trail easements between Occidental and the Coast.	\$ 7,122	\$ 6,084	\$ 0	\$ 6,084
Odd Fellows River Access	Acquisition, planning, and construction of a new Russian River access by the Odd Fellows Park Road summer crossing.	\$ 43,029	\$ 191,971	\$ 0	\$ 191,971
Park Access Improvements	System-wide accessibility improvements, including assessing and prioritizing facility accessibility improvements to provide universal access to park trails, facilities, signage and interpretive amenities.	\$ 35,691	\$ 57,605	\$ 0	\$ 57,605

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Petaluma - Sebastopol Trail	Planning, acquisition and engineering for a 13-mile Class I trail connecting Petaluma with Sebastopol. Preferred trail alignment based on 2018 study.	\$ 326,222	\$ 8,184	\$ 116,000	\$ 124,184
Pinnacle Gulch Trail	Design, restoration, and construction along trail easements and staging areas for public coastal access.	\$ 35,638	\$ 362	\$ 145,000	\$ 145,362
Poff Ranch (Wright Hill Preserve)	This project includes acquisition, master planning, and developing initial public access of this 1,235-acre Wright Hill Preserve adjacent to Sonoma Coast State Park. Property transfer from Ag + Open Space completed 2021.	\$ 391,358	\$ 410,589	\$ 51,000	\$ 461,589
Preston River Access	This project is to formalize a longtime popular use area along the Russian River between the former Preston Bridge site and Highway 101 along Geysers Road. The project includes property clean-up, master planning, and constructing trailheads, parking, restroom, safe trails to the beaches and along geysers Road, picnic areas, and other amenities.	\$ 825,154	\$ 1,052,205	\$ 125,000	\$ 1,177,205
Ragle Ranch Park Improvements	Renovate existing athletic fields and construction for a new restroom between the playground and tennis court.	\$ 31,523	\$ 468,478	\$ 26,000	\$ 494,478
Ragle Ranch Trail Renovation	Renovate existing trails in the Atascadero Marsh area. Resurfacing is needed for all-season use and to protect natural resources.	\$ 3,030	\$ 6,970	\$ 1,000	\$ 7,970
Riverfront Park	Design and construction of park improvements including one boat launch and four boat portages, serving boating access to Lake Wilson, Lake Benoist, and the Russian River; additional picnic areas and trail improvements; additional drinking fountain and portable restrooms; and redwood grove, lakeshore, and riverfront restoration.	\$ 1,047,666	\$ 905,414	\$ 0	\$ 905,414
Roseland Village JRT Linear Park	Prepared a conceptual plan, with community input, for a linear park to integrate the Joe Rodota Trail with the Roseland Village Park Plaza.	\$ 2,461	\$ 556	\$ (556)	\$ 0

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Russian River Bike Trail Lower	Planning and design for a multiuse trail paralleling the Russian River from Forestville to Jenner. This Class 1 Trail project will link to the Russian River Bike Trail Middle Reach, Steelhead Beach, Sunset Beach, Guerneville, Monte Rio, Duncans Mills, and Jenner and provide recreation and alternative transportation.	\$ 646,623	\$ 99,028	\$ 10,000	\$ 109,028
Russian River Bike Trail Middle	Planning and design for for a multiuse trail paralleling the Russian River from Healdsburg to Forestville. This Class 1 Trail project will link Healdsburg Veterans Memorial Beach, Riverfron Regional Park, WOehler Bridge facility, and the Russian River Bike Trail Lower Reach and provide recreation and alternative transportation.	\$ 813,337	\$ 34,664	\$ 21,000	\$ 55,664
Russian River Water Trail Lower Reach	This project is a coordinated system of river access sites from Forestville to Jenner. This project includes feasibility analysis, acquisition, planning, and construction.	\$ 32,811	\$ 8,443	\$ 5,000	\$ 13,443
Russian River Water Trail Middle Reach	This project is a coordinated system of river access sites from Healdsburg to Forestville. This project includes the feasibility analysis of river access sites, acquisition, planning, and construction.	\$ 18,445	\$ 7,340	\$ 5,000	\$ 12,340
Russian River Water Trail Upper Reach	This project is a coordinated system of river access sites from the Mendocino County line to Healdsburg. This project includes the feasibility analysis of river access sites, acquisition, planning, and construction.	\$ 85,684	\$ 23,317	\$ 1,000	\$ 24,317
San Francisco Bay Trail Petaluma	The project includes trail acquisition, planning and Phase 1 construction for approximately 2 miles of Class 1 Trail. This project will create a safe non-motorized transportation and recreation route linking Sears Point area with Marin County, as well as a connection to Petaluma. This project includes the Petaluma Marsh Trail.	\$ 146,477	\$ 50,026	\$ 1,000	\$ 51,026

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
San Francisco Bay Trail Sonoma	Planning and acquisition for over 7 miles of regional trail in southern Sonoma County. This project will create a safe non-motorized transportation and recreation route linking Napa / Solano counties with the Sears Point area, as well as a connection to Sonoma.	\$ 100,029	\$ 5,440	\$ 5,000	\$ 10,440
San Francisco Bay Water Trail	This project includes trailhead acquisition, planning, and construction for launching and landing sites on San Pablo Bay, Petaluma River, Sonoma Creek and surrounding navigable tidal waterways.	\$ 91,157	\$ 39,843	\$ 2,000	\$ 41,843
Santa Rosa SE Greenway (Spring Lake Park Greenway)	This project includes planning, acquisition and construction of a Class 1 trail through Spring Lake Park to connect the planed Southeast Santa Rosa Greenway with Montgomery Drive within the Spring Lake Park.	\$ 9,241	\$ 30,758	\$ 0	\$ 30,758
Schopflin Fields Phase 3	Construct the final athletic field and parking as shown in the approved master plan, renovate the two existing fields, and construct a perimeter trail.	\$ 339,054	\$ 119,117	\$ 31,000	\$ 150,117
Sea Ranch (Coastal) Access Trail	Design, engineering, and construction replacing staircase on the 0.12-mile Stengel Beach Trail.	\$ 127,574	\$ 280,071	\$ 0	\$ 280,071
Sea Ranch Bikeway	Planning a Class 1 bikeway parallel to Highway 1.	\$ 0	\$ 4,000	\$ 0	\$ 4,000
Shaw Major Maintenance	Replace existing irrigation system and related components for sports field and update amenities for improved community use. Proposed enhancements included disabled access improvements, walking paths, expanded parking area, permanent restroom, and pavilion.	\$ 22,923	\$ 73,077	\$ 105,000	\$ 178,077
Shiloh Ranch Major Maintenance (Shiloh Ranch Renovation)	Rehabilitating the park's pond, improving public access, and addressing deferred site stewardship.	\$ 71,660	\$ 947,633	\$ 1,000	\$ 948,633
Shiloh Ranch Phase 4	Planning and construction of the 4-mile unpaved North Loop Trail.	\$ 45,096	\$ 124,766	\$ 11,000	\$ 135,766

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Sonoma Mountain Environs	Acquisition and planning for parks and trail connections identified in the General Plan in the Sonoma Mountain environs.	\$ 25,457	\$ 5,010	\$ 30,000	\$ 35,010
Sonoma Schellville 8th Street East	Planning, acquisition and construction for 3-mile trail between East Napa Street and and highway 12/121 along abandoned railroad.	\$ 412,788	\$ 3,303,181	\$ 73,000	\$ 3,376,181
Sonoma Schellville City Connection	Planning, acquisition, and construction of a 1-mile trail connecting Sonoma Bike Path to Sonoma Schellville Trail.	\$ 57,105	\$ 122,895	\$ 8,000	\$ 130,895
Sonoma Valley Park Expansion	Plan and develop a trail extensions into recent park expansions, install a permanent restroom and group picnic area, and analysis of expanding park into additional undeveloped lands of the Developmental Center.	\$ 574,589	\$ 958,006	\$ 55,000	\$ 1,013,006
Sonoma Valley Trail	Planning, acquisition, and development of a 13-mile Class I trail connecting Santa Rosa with Sonoma. Preferred trail alignment based on 2016 study.	\$ 749,366	\$ 987,315	\$ 50,000	\$ 1,037,315
Spring Lake Campground ADA	The project includes of path of travel improvements to connect accessible cabins and campsites to the campground office, camp host, outdoor story telling area, and the restroom. This includes signs, drinking fountain replacement, restroom and shower building improvements, and replacing the exterior pot washing sink.	\$ 33,355	\$ 316,835	\$ 30,000	\$ 346,835
Spring Lake Renovation	This project includes several major maintenance projects to provide safe, functional, accessible, and improved facilities. Work includes sewage pump replacement, electrical system upgrade, and renovating and updating the swimming lagoon, picnic facilities, paved and unpaved trails, interpretive areas, parking areas, utilities, and signage.	\$ 1,315,771	\$ 334,229	\$ 100,000	\$ 434,229

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Steelhead Beach (Phase 3)	Develop a camp host site, walk-in campground area, install shower fixtures at existing restroom building and related park amenities. Work includes disabled access improvements.	\$ 392,787	\$ 44,860	\$ 0	\$ 44,860
Stewarts Point Trail	This project includes acquisition, planning, and development of approximately 0.9 miles of California Coastal Trail including staging area with parking.	\$ 402,808	\$ 950,546	\$ 234,000	\$ 1,184,546
Stillwater Cove Expansion	This acquisition, planning and development project includes expanding the park to provide additional trails, recreational opportunities and resource protection. The park will be expanded into lands designated for the park, which are currently held through a life estate.	\$ 20,887	\$ 72,967	\$ 6,000	\$ 78,967
Stillwater Cove (Renovation) Major Maintenance	This project is to replace a trail bridge damaged by flooding, upgrading the campground electrical system, completing restoration of the Fort Ross Historic School, and replacing the failing water supply system.	\$ 304,990	\$ 71,011	\$ 125,000	\$ 196,011
Taylor Mountain Cooper Creek Ph 1	This project includes master planning and constructing the first phase of development for the 54-acre addition to Taylor Mountain.	\$ 140,331	\$ 323,332	\$ 6,000	\$ 329,332
Taylor Mountain Phase 2	Planning, design, and development of 8 miles of new trails, bridges, and pedestrian and bicycle access from Linwood Avenue, Kawana Terrace Road, and Panorama Drive.	\$ 2,780,891	\$ 224,382	\$ 0	\$ 224,382
Taylor Mountain Phase 3	Planning, design, and development of the remaining new trails in the master plan as well as renovation of ranch roads currently used as trails.	\$ 9,111	\$ 180,889	\$ 1,000	\$ 181,889
Timber Cove Trail Plan	Trail feasibility work to identify a 3 mile California Coastal Trail section to safely connect Stillwater Cove Regional Park to Fort Ross State Historic Park for pedestrian and bicycle access.	\$ 159,212	\$ 4,001	\$ 1,000	\$ 5,001

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
Tolay Lake Phase 1	This project includes priority improvements needed for the non-restricted public access to the Park. This include improved trail alignments, trail access to the newly incorporated Tolay Creek Ranch property into the park, well testing and certification, rangeland fencing and trail access gate improvements, equestrian staging improvements and park signage.	\$ 533,217	\$ 47,848	\$ 1,000	\$ 48,848
Tolay Lake Phase 2 (Gathering Area)	The Tolay Gathering Area is a co-management project with the Federated Indians of Graton Rancheria. This project includes a stage, formal and informal seating, planters/seat walls and barrier removal and interpretive elements.	\$ 2,872,300	\$ 587,700	\$ 8,000	\$ 595,700
Tolay Lake Phase 3	Includes three design and constructon projects based on the Tolay Lake Master Plan, potable water and wastewater, demoliton of Vera's house and site restoration, and park entrance road paving and drainage.	\$ 0	\$ 350,000	\$ 0	\$ 350,000
Watson School	Building restoration and access improvements of an early one-room schoolhouse for interpretation and public use.	\$ 426,900	\$ 10,607	\$ 0	\$ 10,607
WCT Class 1 Trail Improvements	System-wide improvements, includes gates and bollards and other facility upgrades.	\$ 0	\$ 0	\$ 50,000	\$ 50,000
West County Trail Forestville Trailhead (West County Trail-Forestville Trails)	Planning, acquisition, and construction of Class 1 trail connections and a trailhead in downtown Forestville.	\$ 688,859	\$ 36,141	\$ 0	\$ 36,141
West County Trail Hwy 116 to River Rd	Acquisition, planning, and construction to extend the trail from Highway 116 in Forestville toward the Russian River.	\$ 66,495	\$ 147,505	\$ 240,000	\$ 387,505
West County Trail Green Valley Road	Acquisition, planning and construction for a 0.26 mile Class 1 trail paralleling Green Valley Road between Ross Road and Atascadero Creek.	\$ 176,482	\$ 210,518	\$ 156,000	\$ 366,518
West County Trail Joe Rodota Bridge Replacement Phase 2	This project replaces bridges #1 and #3, providing temporary bridges during construction, installing new abutments, retaining walls, bridges, and paving at the approaches.	\$ 361,401	\$ 555,599	\$ 80,000	\$ 635,599

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Project Title	Project Description	Total Expenditures To Date	FY 2026-27 Rollover Budget	FY 2026-27 New Funding	Total FY 2026-27 Budget
West County Trail-Occidental Road	Acquisition, planning and construction for a 0.87 mile Class 1 trail paralleling Occidental Road from Highway 116 to the trail/road intersection.	\$ 213,135	\$ 327,379	\$ 0	\$ 327,379
West County Trail-Wright to Seb Road	Design and construct a midblock crosswalk at North Wright Road and a 0.18-mile Class 1 trail connecting to Sebastopol Road.	\$ 3,904	\$ 5,096	\$ 0	\$ 5,096
Willow Creek	This project focuses on collaborating with public and private partners for planning public access to Willow Creek environs including Ag + Open Space protected lands.	\$ 23,563	\$ 36,769	\$ 0	\$ 36,769
Wohler Beach Improvements	Planning and design, environmental review, permitting, and construction of a new multi-use trail connecting to Riverfront Regional Park. The project includes a section of trail to be constructed through Sonoma Water property, requiring new security measures to protect the public water system. The project also includes a new restroom, parking area, possible staff / caretaker housing, picnic sites and trail signs, and related amenities.	\$ 2,713,290	\$ 151,711	\$ 678,000	\$ 829,711
Wohler Maintenance Facility	Planning, design and construction of new maintenance facility on Wohler Road.	\$ 159,427	\$ 44,573	\$ 55,000	\$ 99,573
TOTAL REGIONAL PARKS CAPITAL PROJECTS		\$ 64,123,116	\$ 34,203,475	\$ 4,018,774	\$ 38,222,249
GENERAL SERVICES CAPITAL PROJECTS		\$ 213,167,489	\$ 139,994,684	\$ 10,702,308	\$ 167,889,506
GRAND TOTAL CAPITAL PROJECTS		\$ 277,290,605	\$ 174,198,159	\$ 14,721,082	\$ 206,111,755

POSITION LISTINGS



PERMANENT POSITION SUMMARY

Department Name	FY 2025-26 Adopted	FY 2025-26 Revised	TL Expire 06/30/26	FTE Reductions	FY 2026-27 Recommended
Auditor-Controller-Treasurer-Tax Collector	103.00	103.00	0.00	(1.00)	102.00
Ag Preservation and Open Space District	36.50	36.50	0.00	0.00	36.50
Agricultural Commissioner	40.00	39.00	0.00	0.00	39.00
Board of Supervisors/County Executive	77.00	71.00	0.00	(1.00)	70.00
Child Support Services	59.00	59.00	0.00	(1.00)	58.00
Clerk-Recorder-Assessor	96.00	96.00	0.00	0.00	96.00
Community Development	52.50	52.50	(1.50)	0.00	51.00
County Counsel	41.25	41.25	0.00	0.00	41.25
District Attorney	137.00	138.00	(1.00)	0.00	137.00
Emergency Management	14.00	16.00	(1.00)	0.00	15.00
Economic Development Collaborative	16.00	16.00	(1.00)	0.00	15.00
Health Services	750.33	752.23	(27.00)	(15.80)	709.43
Human Resources	69.50	69.50	(1.00)	0.00	68.50
Human Services	1,004.55	1,007.55	(2.00)	(5.00)	1,000.55
In-Home Supportive Services Public Authority	1.00	1.00	0.00	0.00	1.00
Independent Office of Law Enforcement Review & Outreach	7.50	7.50	0.00	0.00	7.50
Information Systems	119.50	117.50	0.00	0.00	117.50
Office of Equity	11.00	11.00	0.00	0.00	11.00
Permit Sonoma	170.00	170.00	0.00	(42.00)	128.00
Probation	272.00	273.00	0.00	(4.00)	269.00
Public Defender	63.00	64.00	0.00	0.00	64.00
Public Infrastructure	277.00	278.00	0.00	0.00	278.00
Regional Parks	144.00	138.00	0.00	(1.00)	137.00
Registrar of Voters	22.00	22.00	0.00	0.00	22.00
Sheriff's Office	647.50	649.50	0.00	(4.00)	645.50
UC Cooperative Extension	6.00	6.00	0.00	0.00	6.00
Sonoma Water	262.00	266.00	0.00	0.00	266.00
TOTALS (FTE)	4,499.13	4,501.03	(34.50)	(74.80)	4,391.73

**The FY 2026-27 Recommended column reflects departments' allocation totals effective as of March 3, 2026, which includes the deletion of vacant allocations effective July 1, 2026, and the deletion of filled allocations as of September 28, 2026. Position changes made between March 4, 2026, and May 12, 2026, will be incorporated as supplemental adjustments*



GLOSSARY



BUDGET TERMS

ADD-BACK - Existing program services, supplies, or positions that are being reduced in the baseline Recommended Budget, which the department is requesting for consideration for restoration.

ADOPTED BUDGET - The budget approved by the Board of Supervisors as the spending plan for the year. According to the State Budget Act legislation the Board must approve the Adopted Budget by October 2 each year.

ACCRUAL BASIS - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

APPROPRIATION - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the fiscal year.

APPROPRIATION LIMITS - Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of tax revenue of the state, schools, and most local agencies; limit is generally prior year appropriations factored by per capita cost increases and population changes.

APPROPRIATIONS FOR CONTINGENCIES - A budgetary amount, not to exceed 15% of specified appropriations of the fund in which it is appropriated, which is set aside to meet unforeseen expenditure requirements.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

ASSET - Resource owned or held by the County, which has monetary value.

BASELINE BUDGET - Baseline is generally considered to be the financial and staff resources needed to provide a level of service provided in the prior year's accomplishments less any one-time sources and uses.

BUDGET HEARINGS - Annual multi-day board meeting, generally held in June, when the Board of Supervisors evaluates and ultimately adopts the Recommended Budget, Supplemental Budget Adjustments, and the overall budget for the coming Fiscal Year as the Adopted Budget.

BUDGET WORKSHOPS - Annual multi-day board meeting, generally held in April, when the Board of Supervisors receives informational presentations from departments covering their preliminary budgets, objectives, anticipated opportunities and challenges, and funding

requests. The Board of Supervisors does not make any decisions during workshops which are informational only.

CAPITAL EXPENDITURES - Expenditures resulting in the acquisition of, or addition to, the government's general fixed assets.

CAPITAL IMPROVEMENT PLAN (CIP) - A multi-year plan for expenditures related to acquisition, expansion or rehabilitation to meet capital asset needs (e.g., land, buildings, and equipment related to construction).

CAPITAL PROJECTS FUND - Funds that account for the financial resources used for the acquisition or construction of major capital facilities.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CERTIFICATES OF PARTICIPATION (COP) - Certificates issued for the financing of capital assets. COPs represent undivided interests in the rental payments under a tax-exempt lease.

CHARACTER - A grouping of expenditure or revenue accounts by like source or purpose, e.g., "Salaries and Benefits," "Tax Revenue," etc.

COMMUNITY FACILITIES DISTRICT (CFD) - A special financing entity through which a local government is empowered to levy special taxes and issue bonds when authorized by a 2/3 vote.

CONTINGENCY - Appropriation for unforeseen program expenditure requirements.

CONTRACTED SERVICES - Expense of services rendered under contract by professionals who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COST ACCOUNTING - The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST ALLOCATION PLAN - This plan, established under Federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing, Human Resources, County Executive's Office, County Counsel) to those departments performing functions supported by federal/state funds.

COST-OF-LIVING ADJUSTMENT (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

DEBT SERVICE FUND - A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

DEPARTMENT - The portion of the total county organization reporting to one individual who has overall management, appointing authority, and budgetary responsibility for a specified group of programs and services.

DEPARTMENTAL OPERATING EXPENDITURES - The total expenditures a department uses to provide services. This figure removes duplicate appropriations associated with internal transfers and reimbursements within a given department's budget, which are required for accounting purposes, but overstate the true cost of providing the service. Departmental Operating Expenditures are calculated by deducting transfers and reimbursements that are made within a department's budget from Gross Departmental Expenditures. Transfers of funds to other departments are included in Departmental Operating Expenditures as these represent net use of departmental resources. See also "Gross Departmental Expenditures" and "Internal Departmental Transfers/Reimbursements."

DEPRECIATION - A reduction in value over time of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

DESIGNATION - For governmental fund types, a segregation of a portion of the fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc.

DISCRETIONARY REVENUE - Monies that are not legally earmarked by the state or federal government for a specified program or use. Included in this category are sales and use taxes, business license and utility user taxes, and property taxes.

DIVISION - As used in the County budget, the division is a subset of a department's or agency's budget that is comprised of activities, programs, and services with common objectives, but as a whole are distinct from other groups of activities, programs, and services that the department or agency provides. Movement of appropriations between divisions during the fiscal year requires Board approval.

EMPLOYEE BENEFITS - Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments and, while not paid directly to employees, they are nevertheless a part of the cost of overall employee compensation. Examples of employee benefits include employer payments toward group health or life insurance, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCES - An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balances are reduced by the amount of outstanding encumbrances.

ENTERPRISE FUND - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges.

FEES AND CHARGES FOR SERVICES - Revenues gathered from fees paid for permits and services provided to customers. May include both charges to external customers, such as the public or other governmental entities, and charges to internal customers such as other departments.

FISCAL YEAR - Twelve-month period for which a budget is applied. The County's fiscal year is July 1 to June 30.

FIXED ASSETS - Long-lived tangible assets obtained or controlled because of past transactions, events, or circumstances. Fixed assets include land, buildings, improvements, and equipment.

FULL-TIME EQUIVALENT POSITION (FTE) - A full-time equivalent position allocation is equal to 2,080 hours over a fiscal year, the equivalent of a full-time schedule of 80 hours per pay period.

FUNCTION/FUNCTIONAL AREAS - A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. Example: "Justice Services" and "Health and Human Services" are examples of functions or functional areas in our state reporting and budget groupings, respectively.

FUND - A legal entity that provides for the segregation of monies or other revenue sources for specific restrictions, or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and surplus (fund balance), as well as its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specified fund income or expenditures. Discussion on the different types of funds can be found in the Financial Policies tab.

FUND BALANCE - The excess of fund assets over its liabilities. A portion of this balance may be available to finance the succeeding year's budget, see "Fund Balance Available for Budgeting."

FUND BALANCE AVAILABLE FOR BUDGETING - The amount of funding available at year-end after deducting encumbrances, reserves, liabilities, and certain assets (e.g., fixed assets).

FUNDING SOURCES - The major categories of financing necessary to fund departmental activities and operations or Capital needs. Funding sources can include revenues (charges for services, tax receipts, grants, and other state and federal subventions), reimbursements, and internal transfers (generally represents movement of funds internal to the department's budget unit), use of fund balance, and General Fund Contribution that combined together provide financing of the cost of individual departmental budget activities.

FUNDING USES - Includes departmental costs for operations and some capital expenditures. The budget narratives show these funding uses in categories or major program activities.

GAAP (Generally Accepted Accounting Principles) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB (Governmental Accounting Standards Board) - The authoritative accounting and financial reporting standard-setting body for government entities.

GENERAL FUND - The fund used to account for all countywide operations except those required to be accounted for in another fund.

GENERAL FUND CONTRIBUTION - The amount of funding needed to finance the gap between departmental expenditures and all other funding sources (revenues, reimbursements, and use of other funds' available balances), also referred to as General Fund Net Cost. Balances at year end are swept back to the General Fund and do not rollover in individual departments' budgets.

GENERAL FUND GENERAL PURPOSE REVENUES - Revenues available for the Board of Supervisors to use at their discretion; sources are predominantly property and sales taxes.

GENERAL OBLIGATION BONDS - A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

GOVERNMENT FINANCE OFFICER ASSOCIATION (GFOA) - A non-profit organization that represents public finance officials throughout the United States and Canada. The association's members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to promote excellence in state and local government financial management. The organization provides best practice guidance, consulting, networking opportunities, publications including books, e-books, and periodicals, recognition programs, research, and training opportunities for those in the profession.

GOVERNMENTAL FUND TYPES - Funds used to account for acquisitions and other uses of balances of expendable financial resources and related current liabilities, except for transactions and accounted for in proprietary and fiduciary funds. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

GRANT - A contribution of funding from one entity to another, usually made for a specific purpose and time period.

GROSS DEPARTMENTAL EXPENDITURES - The total expenditures in a department's budget, including internal transfers and reimbursements. This includes internal transfers within the department which are required for accounting purposes (for example to move funds from one fund to another), but which overstate the true cost of providing the service. See also "Departmental Operating Expenditures" and "Internal Departmental Transfers/Reimbursements."

INDIRECT COST - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. Includes support services like Budget Preparation, Accounting, Payroll Preparation, Treasury Management, Legal Services, and Human Resources (Personnel). See Cost Allocation Plan for further discussion.

INFRASTRUCTURE - The physical assets of the County (e.g., street, water, sewer, public buildings, and parks).

INTERGOVERNMENTAL REVENUE - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERNAL DEPARTMENTAL TRANSFERS/REIMBURSEMENTS - Appropriations and revenues necessary to move from one budget unit to another (within a department) to properly account for revenues and expenditures. Similar to operating transfers within a department. See also “Departmental Operating Expenditures” and “Gross Departmental Expenditures.”

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE OF EFFORT (MOE) - A requirement that a county use a specific amount of its General Fund in order to receive funding from specific state or federal sources.

MANDATED PROGRAMS - Mandated programs are those programs and services that the County is required to provide by specific state and/or federal law.

MATCH - The term "match" refers to the percentage of local discretionary County monies in the General Fund which, by law, must be used to match a certain amount of state and/or federal funds. For example, for the majority of welfare aid payments, the County must match every 95 state dollars they receive with 5 dollars from the County's General Fund.

MISSION STATEMENT - Depicts the department’s main public service objective.

NET COUNTY COST - The amount of the operation financed by discretionary sources, principally property taxes, (also referred to as General Fund Contribution).

OBJECTIVE - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OBLIGATIONS - Amounts that the County may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING TRANSFERS - Used to describe flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. Regular operating subsidies are one common example. Operating transfers are strictly limited to activities within the primary government. Equivalent situations involving outside parties, including legally separated units included within the government’s financial reporting entity, but not part of the primary government (discretely presented component units) are transactions rather than inter-fund activity, and therefore should be reported as revenues and expenditures/expense rather than as transfers.

OTHER DEPARTMENTAL REVENUE/OTHER REVENUE SOURCES - Revenues that are not included in primary revenue categories. Examples include penalties, fines, interest revenue, donations, and contributions.

OTHER FINANCING USES - Operating transfers out from one governmental fund to another.

OTHER POST EMPLOYMENT BENEFITS (OPEB) - Non-pension benefits, such as contributions toward medical insurance that the employer may offer retirees.

POSITION - A position is an employment slot, an approved job for a person or persons working full-time or part-time. A position is usually listed in terms of its classification.

POSITION ALLOCATION - Documentation depicting the number and classification of regular full-time, regular part-time, and limited term positions in the County, by department, as authorized by the Board of Supervisors.

PRIOR-YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PROGRAM CHANGE REQUESTS - Department requests for additional resources or new programs.

PROPOSITION 13 - A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: 1) a 1% tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; 2) assessment restrictions establishing 1975 level values for all property with allowable increase of 2% annually and reappraisal to current value upon change in ownership and new construction; 3) a two-thirds vote requirement to increase state taxes; and 4) a two-thirds vote of the electorate for local agencies to impose "special taxes."

REALIGNMENT - Refers to 1991 and 2011 transfer of program funding between the state and the counties to reflect responsibilities more accurately. Realigned programs include mental health, indigent health, foster care, welfare services, In-Home Supportive Services, certain juvenile justice programs, jail inmate housing and programs, and other miscellaneous programs.

RECOMMENDED BUDGET - The budget recommended by the County Executive to the Board of Supervisors for the coming fiscal year, which is then evaluated for budget adoption during the annual budget hearings.

REIMBURSEMENT - Payment of expenses incurred by an agency/budget unit which are paid by a different agency/budget unit. Reimbursements are recorded as a negative expenditure in the agency/budget unit that initially incurred the positive expense so that the total expenditure reported is not overstated by counting the same expense in both units.

RESOLUTION - An order by the Board of Supervisors requiring less legal formality than an ordinance or statute.

REVENUE - Money received to finance County services, may be ongoing or one-time. Examples: property taxes, sales taxes, fees, and state and federal grants.

SALES TAX - A tax levied on the sale of goods or services to the consumer.

SALARY SAVINGS - The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SCHEDULE - A listing of financial data in a form and manner prescribed by the state.

SECURED ROLL - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES - Taxes levied on real properties in the county, which are "secured" by a lien on the properties.

SERVICE AREA - Service areas of a department's budget that helps portray the services it provides.

SERVICES AND SUPPLIES - The portion of expenditures reflecting the County's costs for non-salary, capital, debt, and other financing related expenses necessary for the operations of County departments and programs.

SOURCE OF REVENUE - Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS - Fees that are charged to property owners in certain geographical areas for public improvements. A fee is levied only to those property owners who receive a direct benefit.

SPECIAL DISTRICTS - An independent unit of local government established to perform a single specified service. The Special Districts listed in this document are governed by the Board of Supervisors, with the exception of the Sonoma Valley County Sanitation District, which is managed by the Sonoma County Water Agency (Sonoma Water) and governed by a Board of Directors consisting of two County Supervisors and the Mayor of the City of Sonoma.

SPECIAL REVENUE FUND - A revenue fund used to account for the proceeds of specific revenue sources (other than special assessments, or for major capital projects) that are legally restricted to expenditures for specified purposes. The Community Investment Grant Program Fund and Road Fund are examples of special revenue funds.

STATE, FEDERAL AND OTHER GOVERNMENTAL REVENUE - Revenues received from other governmental entities, including the state, federal, cities, special districts, and tribal governments.

SUBVENTION - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County (i.e., federal/state payments to the County to offset the cost of providing health and welfare services).

SUPPLEMENTAL BUDGET ADJUSTMENTS - Supplemental Budget Adjustments (often referred to as "Supplementals") allows for changes to the Recommended Budget due to late information

that does not involve significant policy decisions or that are reflective of prior Board direction. The Board considers and approves supplemental adjustments as part of the annual budget hearings.

SUPPLEMENTAL TAX ROLL - The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when change to the status of the property occurs, rather than once a year, as was previously the case.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAX LEVY - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TEETER PLAN - A plan whereby 100% of the secured property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRANSFERS AND REIMBURSEMENTS WITHIN THE COUNTY - Transfers and reimbursements either within budget units of a single department or between departments within the County.

TRANSIENT OCCUPANCY TAX (TOT) - A tax collected by a motel/hotel operator or the operator of a vacation rental for a percentage of the room rent paid by each transient (hotel guest), which is then due the County. This is sometimes referred to as TOT.

TRUST FUND - Used to account for money or other property received by the County in its capacity as trustee or agent to be distributed in accordance with the conditions of the trust.

UNINCORPORATED AREA - The areas of the county outside the city boundaries.

UNSECURED TAX - A tax on properties such as office furniture, equipment, and boats that are not secured by real property owned by the assessee.

USE OF FUND BALANCE - Fund balance available for budgeting used by departments to finance expenses within their departmental budget.