



## OFFICE OF THE COUNTY EXECUTIVE

### County of Sonoma

575 Administration Drive - Room 104A  
Santa Rosa, CA 95403-2888

**p:** (707) 565-2431

**f:** (707) 565-3778

**DAVID GUHIN**  
County Executive

**JENNIFER SOLITO**  
Assistant County Executive

**ANDREW STURMFELS**  
Assistant County Executive

**PETER BRULAND**  
Deputy County Executive

**CHRISTEL QUERJERO**  
Deputy County Executive

**DATE:** May 29, 2026

**TO:** Members of the Board of Supervisors and Board of Directors

**FROM:** David Guhin, County Executive

**SUBJECT:** FY 2026-27 Supplemental Adjustments (Tab 08)

The County utilizes Supplemental Adjustments as part of its budget development process to incorporate budgetary adjustments that were either missed in the FY 2026-27 Recommended Budget or approved by the Board after departments submitted budgets for review in early March 2026. Supplemental adjustments typically reflect Board direction given after the Recommended Budget was finalized, or they are technical adjustments and administrative in nature. Supplemental adjustments for FY 2026-27 total \$1,538,830, including \$1,130,445 increased expenditures within the General Fund, funded by reimbursements, grant revenue, and expenditure reductions for zero net cost change, and \$408,385 increase in Other Funds expenditures. Refer to **Attachment A** for details.

Major adjustments in General Fund sections include:

- Auditor-Controller-Treasurer-Tax Collector (ACTTC)/County Executive's Office (CEO) – Reduce expenditures and revenues/reimbursements in both departments associated with wind down of the Sonoma County Energy Independence Program (SCEIP). Changes include transferring 1.0 FTE Department Analyst from CEO to ACTTC to close out the program, and reducing 3.0 FTE positions in the CEO budget that historically supported the SCEIP program.
- County Executive's Office/Non-Departmental – Appropriate one-time General Fund (offset by reduction in Non-Departmental) to fund 2.0 FTE BOS Field Representatives (Time-Limited) in District 1 and District 5 to support operations at East and West Sonoma County Services Centers for two years.
- Department of Emergency Management - Allocate Lytton Tribal Mitigation funds for flood and disaster monitoring systems, including mobile trailer-mounted camera units.
- Public Defender - Add 1.0 FTE Interpreter/Translator II to support clients.
- Regional Parks – Re-budget estimated remaining Graton Tribal Mitigation funding for park maintenance, including the shade structure project.

Major adjustments in Other Funds sections include:

- Health Services - Add 1.0 FTE time-limited Program Planning Evaluation Analyst to support implementation and evaluation of the Trauma Informed Approach Public Health Nursing model. Funded through a grant from the CA Department of Public Health.
- Capital Projects – Appropriate new ADA funding for Doran Park and Hudeman Slough Boat Launch for ADA barrier removal and accessibility improvements.

Attachments:

A – FY 2026-27 Supplemental Adjustments Report, which will serve as Exhibit C to the FY 2026-27 budget adoption resolution.



**Tab 08 - FY 2026-27 Supplemental Adjustments  
Attachment A**

Adjustment ID	Description of Change	FTE Change	General Fund - Revenues and Reimbursements	General Fund - Gross Expenditures	General Fund - Net Cost	Other Funds - Revenues and Reimbursements	Other Funds - Gross Expenditures	Other Funds - Net Cost	Total Entity - Revenues and Reimbursements	Total Entity - Gross Expenditures	Total Entity - Net Cost
ACTTC-SUP-01	Increase appropriations for salaries and benefits and offsetting revenue to account for transfer of 1.0 Department Analyst from the County Executive's Office as a result of the wind down of Sonoma County Energy Independence Program. Related to CAO-SUP-01. (4/14/26, Item #8)	1.00	\$201,789.00	\$201,789.00	\$0.00	\$0	\$0	\$0	\$201,789.00	\$201,789.00	\$0.00
ACTTC-SUP-02	Reduce appropriations for administration expense within Sonoma County Energy Independence Program as a result of wind down of program and reduction of three vacant positions within the CEO's office. (4/14/26, Item #8)	0.00	\$0	\$0	\$0	\$0	(\$447,374.00)	(\$447,374.00)	\$0	(\$447,374.00)	(\$447,374.00)
<b>Auditor-Controller-Treasurer-Tax Collector Supplemental Adjustments</b>	-	<b>1.00</b>	<b>\$201,789.00</b>	<b>\$201,789.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>(\$447,374.00)</b>	<b>(\$447,374.00)</b>	<b>\$201,789.00</b>	<b>(\$245,585.00)</b>	<b>(\$447,374.00)</b>
CAO-SUP-01	Reduce expenditure and revenue appropriations associated with reimbursements no longer available due to the wind down and close out of the Sonoma County Energy Independence Program (SCEIP). Delete position allocation to include: 1.0 Dept Analyst (transferred to ACTTC), 2.0 FTE Administrative Aides, 1.0 FTE Senior Office Asst, that were fully funded by SCEIP. Related to ACTTC-SUP-01. (4/14/26, Item #8)	(4.00)	(\$634,996.00)	(\$634,996.00)	\$0.00	\$0	\$0	\$0	(\$634,996.00)	(\$634,996.00)	\$0.00
CAO-SUP-02	Increase budgetary appropriations and amend position allocations in District 1 and District 5 to support the addition of a combined total of 2.0 FTE BOS Field Representatives (Time-Limited expiring 6/30/2028, and operational costs at the East Sonoma County and West Sonoma County Services Centers for two years. (12/12/25; Item #3)	2.00	\$504,876.00	\$504,876.00	\$0.00	\$0	\$0	\$0	\$504,876.00	\$504,876.00	\$0.00
<b>CAO and BOS Supplemental Adjustments</b>	-	<b>(2.00)</b>	<b>(\$130,120.00)</b>	<b>(\$130,120.00)</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$130,120.00)</b>	<b>(\$130,120.00)</b>	<b>\$0.00</b>
NDOTHGF-SUP-01	Reduce one-time General Fund set-aside for future needs by \$972,492 to cover East Sonoma County and West Sonoma County Services Centers for two years. Related to NDOTHGF-SUP-02 and CAO-SUP-02. (12/12/25; Item #3)	0.00	\$0	(\$972,492.00)	(\$972,492.00)	\$0	\$0	\$0	\$0	(\$972,492.00)	(\$972,492.00)
NDOTHGF-SUP-02	Appropriate one-time General Fund transfers for East Sonoma County and West Sonoma County service centers. FY 2026-27 (Year 1) funding will be transferred to Board of Supervisors District 1 and District 5 budgets. FY 2027-28 (Year 2) funding will be transferred to the Designated Purposes Fund for future use. Related to NDOTHGF-SUP-01, NDOTHOF-SUP-02, and CAO-SUP-02. (12/12/25; Item #3)	0.00	\$0	\$972,492.00	\$972,492.00	\$0	\$0	\$0	\$0	\$972,492.00	\$972,492.00
<b>General Fund - Other - Supplemental</b>	-	<b>0.00</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>
NDOTHOF-SUP-01	Re-budget remaining Hazard Mitigation Grant Program (HMGP) County 25% match and transfer to Department of Emergency Management. Related to DEM-SUP-04. (08/20/24; Budget Resolution #17)	0.00	\$0	\$0	\$0	\$0	\$16,631.00	\$16,631.00	\$0	\$16,631.00	\$16,631.00
NDOTHOF-SUP-02	Receive one-time General Fund transfers for East Sonoma County and West Sonoma County service centers to cover future FY 2027-28 (Year 2) costs. Related to NDOTHGF-SUP-01, NDOTHGF-SUP-02, and CAO-SUP-02. (12/12/25; Item #3)	0.00	\$0	\$0	\$0	\$467,616.00	\$0	(\$467,616.00)	\$467,616.00	\$0	(\$467,616.00)
<b>Non-General Fund - Other - Supplemental</b>	-	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$467,616.00</b>	<b>\$16,631.00</b>	<b>(\$450,985.00)</b>	<b>\$467,616.00</b>	<b>\$16,631.00</b>	<b>(\$450,985.00)</b>

**Tab 08 - FY 2026-27 Supplemental Adjustments  
Attachment A**

Adjustment ID	Description of Change	FTE Change	General Fund - Revenues and Reimbursements	General Fund - Gross Expenditures	General Fund - Net Cost	Other Funds - Revenues and Reimbursements	Other Funds - Gross Expenditures	Other Funds - Net Cost	Total Entity - Revenues and Reimbursements	Total Entity - Gross Expenditures	Total Entity - Net Cost
NDTRIB-SUP-01	Transfer Lytton Tribal Mitigation funds to Department of Emergency Management for flood and disaster monitoring systems, including mobile trailer-mounted camera units. Related to DEM-SUP-01. (03/24/26; Item #5)	0.00	\$0	\$0	\$0	\$0	\$150,000.00	\$150,000.00	\$0	\$150,000.00	\$150,000.00
NDTRIB-SUP-02	Re-budget transfer of remaining Graton IMA funding to Regional Parks for Park Maintenance based on estimated remaining shade structure project costs that will be incurred in 26-27. Related to RP-SUP-01. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$0	\$230,000.00	\$230,000.00	\$0	\$230,000.00	\$230,000.00
<b>Tribal Supplemental</b>	-	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$380,000.00</b>	<b>\$380,000.00</b>	<b>\$0</b>	<b>\$380,000.00</b>	<b>\$380,000.00</b>
<b>Non-Departmental Supplemental Adjustments</b>	-	<b>0.00</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$467,616.00</b>	<b>\$396,631.00</b>	<b>(\$70,985.00)</b>	<b>\$467,616.00</b>	<b>\$396,631.00</b>	<b>(\$70,985.00)</b>
DA-SUP-01	Extend the 1.0 full-time equivalent (FTE) time-limited Victim Witness Advocate II position through November 30, 2026 to support continuation of Family Justice Center (FJC) Navigator services through the California Office of Emergency Services Family Justice Center Grant Program. Appropriations were already included in the department's FY 26-27 Recommended Budget. (4/28/2026, Item #10)	1.00	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>District Attorney Supplemental Adjustments</b>	-	<b>1.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
DHS-SUP-01	Add 1.0 FTE time-limited Program Planning Evaluation Analyst to support implementation and evaluation of the Trauma Informed Approach Public Health Nursing model. Funded through a grant from the CA Department of Public Health. (4/28/26, Item #14)	1.00	\$0	\$0	\$0	\$205,316.00	\$205,316.00	\$0.00	\$205,316.00	\$205,316.00	\$0.00
DHS-SUP-02	Add 1.0 FTE Public Health Investigator to support emerging public health needs. Funded through annual Disease Control grants and included in the FY 26-27 Recommended Budget. (4/7/2026, Item #10)	1.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Health Services Supplemental Adjustments</b>	-	<b>2.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$205,316.00</b>	<b>\$205,316.00</b>	<b>\$0.00</b>	<b>\$205,316.00</b>	<b>\$205,316.00</b>	<b>\$0.00</b>
PRMD-SUP-01	Add 1.0 FTE Professional Geologist position to support the County's Aggregate Resource Management (ARM) program, mining facility inspections, and groundwater, stormwater, and water quality program implementation and oversight. Position costs will be offset by savings from the deletion of 1.0 FTE Senior Environmental Specialist and 1.0 FTE Office Assistant II vacant positions, with ongoing funding supported by a combination of charges for services for At Cost projects for mining operations, mining permits, use permits, and well permits, and existing General Fund. (4/28/26, Item #20).	(1.00)	\$0	\$0.00	\$0.00	\$0	\$0	\$0	\$0	\$0.00	\$0.00
<b>Permit Sonoma Supplemental Adjustments</b>	-	<b>(1.00)</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>
PD-SUP-01	Increase grant revenue and expenditures due to an extension of the Justice Assistance Grant. (8/15/23, item #10)	0.00	\$391,466.00	\$391,466.00	\$0.00	\$0	\$0	\$0	\$391,466.00	\$391,466.00	\$0.00
PD-SUP-02	Add 1.0 FTE Interpreter/Translator II per Board of Supervisors resolution 26-0078, with expenditure appropriations and offsetting revenue. (3/24/26 item #18)	1.00	\$110,679.00	\$110,679.00	\$0.00	\$0	\$0	\$0	\$110,679.00	\$110,679.00	\$0.00
<b>Public Defender Supplemental Adjustments</b>	-	<b>1.00</b>	<b>\$502,145.00</b>	<b>\$502,145.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$502,145.00</b>	<b>\$502,145.00</b>	<b>\$0.00</b>

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RP-SUP-01	Rebudget estimated remaining Graton IMA funding for Park Maintenance based on the 25-26 cost estimate for the shade structure project and remaining costs that will be incurred in 26-27. (6/10/25, Item #1)	0.00	\$230,000.00	\$230,000.00	\$0.00	\$0	\$0	\$0	\$230,000.00	\$230,000.00	\$0.00
<b>Regional Parks Supplemental Adjustments</b>	-	<b>0.00</b>	<b>\$230,000.00</b>	<b>\$230,000.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230,000.00</b>	<b>\$230,000.00</b>	<b>\$0.00</b>
SHF-SUP-01	Rebudget appropriations for one-time funding awarded for the U.S. Department of Justice, Bureau of Justice Assistance FY 2026 Edward Byrne Memorial Justice Assistance Grant Program. The grant-funded training will occur in FY 26-27. (3/3/26, Item #22)	0.00	\$0	\$0	\$0	\$13,812.00	\$13,812.00	\$0.00	\$13,812.00	\$13,812.00	\$0.00
SHF-SUP-02	Add 1.0 FTE time-limited Lieutenant position allocation. Expenditure appropriations and revenue were included in the Sheriff's Office FY 26-27 Recommended Budget. (03/24/26, Item #22)	1.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sheriff's Office Supplemental Adjustments</b>	-	<b>1.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,812.00</b>	<b>\$13,812.00</b>	<b>\$0.00</b>	<b>\$13,812.00</b>	<b>\$13,812.00</b>	<b>\$0.00</b>
DEM-SUP-01	Lytton Tribal Mitigation Funds: Department of Emergency Management - flood and disaster monitoring systems including mobile trailer-mounted camera units. Related to NDTRIB-SUP-01. (03/24/26; Item #5)	0.00	\$150,000.00	\$150,000.00	\$0.00	\$0	\$0	\$0	\$150,000.00	\$150,000.00	\$0.00
DEM-SUP-02	Cities for Financial Empowerment Fund Emergency Financial Empowerment Initiative Grant Award to plan and implement the Sonoma County Emergency Financial Empowerment Program over two years. (04/14/26; Item #10)	0.00	\$150,000.00	\$150,000.00	\$0.00	\$0	\$0	\$0	\$150,000.00	\$150,000.00	\$0.00
DEM-SUP-04	Hazard Mitigation Grant Program (HMGP) County 25% Match; remaining balance rebudgeted from FY25-26 (BOS 08/20/24; Budget Resolution #17)	0.00	\$16,631.00	\$16,631.00	\$0.00	\$0	\$0	\$0	\$16,631.00	\$16,631.00	\$0.00
<b>Dept of Emergency Management Supplemental Adjustments</b>	-	<b>0.00</b>	<b>\$316,631.00</b>	<b>\$316,631.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$316,631.00</b>	<b>\$316,631.00</b>	<b>\$0.00</b>
EO-SUP-01	Program Labor for Cities for Financial Empowerment Fund Emergency Financial Empowerment Initiative Grant awarded to DEM (BOS 04/14/26; Item #2026-0144)	0.00	\$10,000.00	\$10,000.00	\$0.00	\$0	\$0	\$0	\$10,000.00	\$10,000.00	\$0.00
<b>Equity Office Supplemental Adjustments</b>	-	<b>0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
Cap-SUP-01	New ADA funding for Doran Park (\$120,000) and Hudeman Slough Boat Launch (\$120,000) for ADA barrier removal and accessibility improvements. Approved by ADA Steering Committee 4/27/26. Associated with CAP-SUP-02 (4/20/24, Item #1)	0.00	\$0	\$0	\$0	\$240,000.00	\$240,000.00	\$0.00	\$240,000.00	\$240,000.00	\$0.00
Cap-SUP-02	Transfer funding from 2009 ADA SETP Improvements capital project to Regional Parks Doran Park and Hudeman Slough Boat Launch for accessibility improvements. Approved by ADA Steering Committee 4/27/26. Associated with CAP-SUP-01 (4/20/24, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0	\$0.00	\$0.00
<b>Capital Projects Supplemental Adjustments</b>	-	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>\$0.00</b>
<b>Supplemental Adjustments</b>	-	<b>3.00</b>	<b>\$1,130,445.00</b>	<b>\$1,130,445.00</b>	<b>\$0.00</b>	<b>\$926,744.00</b>	<b>\$408,385.00</b>	<b>(\$518,359.00)</b>	<b>\$2,057,189.00</b>	<b>\$1,538,830.00</b>	<b>(\$518,359.00)</b>