

Budget Journal Entry

Document Number: BJE - 0011112
 Document Description: FYE 2025/26 Increase Appropriations for Fund 0055 and 0056
 Post On: 6/23/2026

Batch ID: 3061978
 Processed On:
 Processed By:
 Created On: 6/5/2026 10:02:41 AM
 Created By: Myra Kunstmann

References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: Yes

Related Event:

Title: DSS Increase Appropriations in DSS Fund 0055 and 0056

Budget Action: Incr approp of \$2.5M in Gen Rev GF for OFU funded by unant Tax Rev. Incr approp of \$3.9M in DSS, SS Fd, for S&B(\$2.2M), S&S(\$42K), & OC(\$1.6M) funded by an op trf fr GF(\$1.8M), unant rev fr Intgov Rev St(\$287K), Intgov Rev Fed(\$1.8M). Dec bud rev of (\$176K) in DSS SS Fd in Use of M&P offset by an op trf fr the GF. Incr approp of \$568.5K in DSS, IHSS PA Fd, for S&S funded by an op trf fr the GF(\$554K) & unactic rev from Intgov Rev-St(\$14.4K).

Justification: DSS has identified a \$2.5M funding shortfall, primarily in the Adult and Children’s programs, Foster Care (FC) and Adoption Placement Costs, the mandated share of In-Home Support Services (IHSS) direct client providers, CalSAWS program cost, and county interest charges for carrying a negative cash balance. The shortfall in the Adult and Children’s programs is driven by lower than anticipated State and Federal reimbursement for child welfare activities and lower than expected salary savings. Placement costs for Adoption and FC assistance was higher than anticipated. As reported in second quarter budget status report to the Board on March 3, 2026 and in Budget Workshops in April, DSS underestimated the local share of program costs for their In-Home Supportive Services (IHSS). The source of funds to bridge this projected shortfall is unanticipated Transient Occupancy and Sales Tax revenue received in the General Revenues Department, General Fund. This funding will be sent as an operating transfer from General Revenues to DSS.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0055 - Social Services	044 - Social Services		20 - Use of Money and Property	(176,000.00)	0.00
0055 - Social Services	044 - Social Services		25 - Intergovernmental Revenue-State	287,400.00	0.00
0055 - Social Services	044 - Social Services		26 - Intergovernmental Revenue-Federal	1,843,100.00	0.00
0055 - Social Services	044 - Social Services		40 - Other Financing Sources	1,980,000.00	0.00
0055 - Social Services	044 - Social Services		50 - Salaries and Employee Benefits	0.00	2,257,000.00

Budget Journal Entry

0055 - Social Services	044 - Social Services	55 - Services and Supplies	0.00	42,000.00
0055 - Social Services	044 - Social Services	60 - Other Charges	0.00	1,635,500.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:			<u>3,934,500.00</u>	<u>3,934,500.00</u>
0056 - SB IHSS Public Authority	044 - Social Services	25 - Intergovernmental Revenue-State	14,400.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services	40 - Other Financing Sources	554,000.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services	55 - Services and Supplies	0.00	568,400.00
Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total:			<u>568,400.00</u>	<u>568,400.00</u>
0001 - General	991 - General Revenues	05 - Taxes	2,534,000.00	0.00
0001 - General	991 - General Revenues	70 - Other Financing Uses	0.00	2,534,000.00
Fund: 0001 - General, Department: 991 - General Revenues Total:			<u>2,534,000.00</u>	<u>2,534,000.00</u>

Accounting

<u>Fund</u>	<u>Dept</u>	<u>GL Acct</u>	<u>LI Acct</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Prog</u>	<u>OUnit</u>	<u>Proj</u>	<u>Budget Period</u>	<u>Description</u>
0056	044	2530	7662		568,400.00	3050	5325		202606	Increase appropriations for IHSS MOE
0056	044	2420	3634	14,400.00		3050	5325		202606	Increase in anticipated revenue for IHSS MOE
0056	044	2420	5910	554,000.00		3050	5325		202606	Increase in local share for IHSS MOE
0001	991	2530	7901		554,000.00	2000			202606	044-DSS: Increase in local share for IHSS MOE
0055	044	2530	6100		2,257,000.00	1550	5130		202606	Increase appropriations for CWS/Adoptions Prog Adm
0055	044	2420	4385	1,209,000.00		5000	5130		202606	Inc in unanticipated rev for CWS/Adopt Prog Adm
0055	044	2420	5910	1,048,000.00		5000	5130		202606	Inc in local match for CWS/Adopt Prog Adm
0001	991	2530	7901		1,048,000.00	2000			202606	044-DSS: Increase for CWS/Adoptions Prog Adm
0055	044	2430	3380		176,000.00	5000	5110		202606	Increase appropriations for negative cash balance
0055	044	2420	5910	176,000.00		5000	5110		202606	Increase appropriations for negative cash balance
0001	991	2530	7901		176,000.00	2000			202606	Increase appropriations for negative cash balance
0055	044	2530	7811		1,268,900.00	8040	4000		202606	Increase appropriations for CatAid Cost Growth FC
0055	044	2530	7811		366,600.00	8003	4000		202606	Inc appropriations for CatAid Cost Growth Adoption
0055	044	2420	4111	287,400.00		8040	4000		202606	Inc in unanticipated CatAid revenue
0055	044	2420	4474	183,300.00		8003	4000		202606	Inc in unanticipated CatAid revenue
0055	044	2420	4475	450,800.00		8040	4000		202606	Inc in unanticipated CatAid revenue
0055	044	2420	5910	714,000.00		8040	4000		202606	Inc in local match for CatAid
0001	991	2530	7901		714,000.00	2000			202606	044-DSS: Increase for Placement Cost
0055	044	2530	7124		42,000.00	1335	5210		202606	Inc appropriations for CalSAWS JPA Cost

Budget Journal Entry

0055	044	2420	5910	42,000.00		1335	5210	202606	Inc appropriations for CalSAWS JPA Cost
0001	991	2530	7901		42,000.00	2000		202606	044-DSS: Increase for CalSAWS
0001	991	2420	3131	2,345,000.00		1000		202606	Recognize unanticipated TOT tax revenue
0001	991	2420	3091	189,000.00		1000		202606	Recognize unanticipated SUTAX revenue
Total				<u>7,212,900.00</u>	<u>7,212,900.00</u>				

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Steven Yee	CEO Analyst	All Depts-All Funds	6/11/2026 8:13:53 AM	Y
Myra Kunstmann	Fund/Department	044-Social Services Funds	6/11/2026 8:31:34 AM	Y
Mateusz Tracz	Fund/Department	044-Social Services Funds	6/11/2026 9:00:42 AM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	6/11/2026 10:00:26 AM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 10:03:55 AM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 1:17:48 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 1:37:16 PM	Y