

# Budget Journal Entry

---

Document Number: BJE - 0002074      Batch ID: 1428324      Created On: 2/22/2012 10:27:13 AM  
 Document Description: FY11-12 Rebudget      Processed On:      Created By: Evelyn Rainbolt  
 Post On:      Processed By:

## References

---

Audit Trail: BJE0002074

## Budget Revision Request

---

Agenda Item:      Agenda Date: 4/3/2012      Approval: BOS 4/5      Has Board Letter: Yes

Title:      Revise Social Services budget for Changes in Federal and State Funding and Updated Projections.

Budget Action: Increase Appropriations by net of \$7.4 million in Department of Social Services Funds 0055 and 0056, combined, for increases in Salaries & Benefits, Services & Supplies, Fixed Assets, Other Financing Uses and an increase of Restricted and Committed Fund Balance funded by unanticipated revenue from Federal and State sources, a release of Restricted/Committed Fund Balance, and a decrease in Appropriations of \$4.7 million in Other Charges.

Justification: DSS is primarily funded with Federal and State funds, therefore, the Department's operating budget is heavily reliant on the funding adopted in the State budget. For FY 2011-12, to comply with the County policy of having an adopted budget prior to the start of the new fiscal year, the Department completed and submitted its budget in the spring of 2011. The State budget was not adopted until June 30, 2011. Because of the timing of these different budget cycles, the Department must use prior year State allocations as estimates for building its FY 11-12 Recommended budget. Additionally, caseload projections were completed 6 months prior to the beginning of the FY 11-12 budget year. When the Department actually receives State funding allocations, usually in the Fall, the Department then develops a new operating plan which includes funding increases/decreases and policy changes adopted by the State. The revised budget also includes updated caseload projections. As a result of these changes, the Department is submitting to the Board of Supervisors a revised FY 11-12 budget. This budget revision reflects these changes. The BRR also reflects a combined net increase in Restricted and Committed Fund Balance mainly attributable to one-time additional revenue attributable to Realignment caseload growth, Realignment base

## 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	28,268.00	0.00
0055 - Social Services	044 - Social Services		25 - Intergovernmental Revenue-State	5,023,367.00	0.00
0055 - Social Services	044 - Social Services		26 - Intergovernmental Revenue-Federal	1,830,694.00	0.00
0055 - Social Services	044 - Social Services		45 - Miscellaneous Revenue	175,511.00	0.00
0055 - Social Services	044 - Social Services		50 - Salaries and Employee Benefits	0.00	4,452,538.00
0055 - Social Services	044 - Social Services		55 - Services and Supplies	0.00	1,732,939.00
0055 - Social Services	044 - Social Services		60 - Other Charges	0.00	(4,668,633.00)
0055 - Social Services	044 - Social Services		65 - Capital Assets	0.00	165,000.00
0055 - Social Services	044 - Social Services		70 - Other Financing Uses	0.00	20,874.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	4,663,404.00	0.00

## Budget Journal Entry

0055 - Social Services	044 - Social Services	92 - Changes to Restricted	0.00	5,915,934.00
0055 - Social Services	044 - Social Services	93 - Changes to Committed	(4,102,592.00)	0.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:			<u>7,618,652.00</u>	<u>7,618,652.00</u>
0056 - SB IHSS Public Authority	044 - Social Services	25 - Intergovernmental Revenue-State	(190,359.00)	0.00
0056 - SB IHSS Public Authority	044 - Social Services	26 - Intergovernmental Revenue-Federal	15,502.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services	40 - Other Financing Sources	20,874.00	0.00
0056 - SB IHSS Public Authority	044 - Social Services	45 - Miscellaneous Revenue	(74,333.00)	0.00
0056 - SB IHSS Public Authority	044 - Social Services	50 - Salaries and Employee Benefits	0.00	(54,051.00)
0056 - SB IHSS Public Authority	044 - Social Services	55 - Services and Supplies	0.00	(179,180.00)
0056 - SB IHSS Public Authority	044 - Social Services	92 - Changes to Restricted	(4,915.00)	0.00
Fund: 0056 - SB IHSS Public Authority, Department: 044 - Social Services Total:			<u>(233,231.00)</u>	<u>(233,231.00)</u>

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0055	044	2430	9899		4,102,592.00	5000	8001		201107	FY11-12 Rebudget
0055	044	2420	9799	4,663,404.00		5000	8001		201107	FY11-12 Rebudget
0055	044	2420	4473	1,830,694.00		5000	8001		201107	FY11-12 Rebudget
0055	044	2420	3632	5,023,367.00		5000	8001		201107	FY11-12 Rebudget
0055	044	2420	5909	175,511.00		5000	8001		201107	FY11-12 Rebudget
0055	044	2420	3380	28,268.00		5000	8001		201107	FY11-12 Rebudget
0056	044	2430	9799		4,915.00	5000	8001		201107	FY11-12 Rebudget
0056	044	2420	4434	15,502.00		5000	8001		201107	FY11-12 Rebudget
0056	044	2430	3634		190,359.00	5000	8001		201107	FY11-12 Rebudget
0056	044	2430	5909		74,333.00	5000	8001		201107	FY11-12 Rebudget
0056	044	2420	5911	20,874.00		5000	8001		201107	FY11-12 Rebudget
0055	044	2530	8301		165,000.00	5000	8001		201107	FY11-12 Rebudget
0055	044	2530	9799		5,915,934.00	5000	8001		201107	FY11-12 Rebudget
0055	044	2530	7811	4,668,633.00		5000	8001		201107	FY11-12 Rebudget
0055	044	2530	7901		20,874.00	5000	8001		201107	FY11-12 Rebudget
0055	044	2530	6100		4,452,538.00	5000	8001		201107	FY11-12 Rebudget
0055	044	2530	7460		1,732,939.00	5000	8001		201107	FY11-12 Rebudget
0056	044	2530	6100	54,051.00		5000	8001		201107	FY11-12 Rebudget

# Budget Journal Entry

---

0056	044	2530	7460	<u>179,180.00</u>		5000	8001	201107	FY11-12 Rebudget
			Total	<u><u>16,659,484.00</u></u>	<u><u>16,659,484.00</u></u>				

## Signatures

---

<u>Signed By</u>	<u>Signed On</u>	<u>Department/Agency</u>	<u>Approval Level</u>	<u>Valid</u>
Victor Zambrano	3/13/2012 10:51:40 AM	044 - Social Services	Fund/Department	Y
Andrew Myung	3/14/2012 1:35:56 PM	012 - County Executive Office	CEO Analyst	Y
Stephen Williams	3/14/2012 1:59:45 PM	061 - Auditor-Controller	FACS	Y