

Budget Journal Entry

Document Number: BJE - 0010875 Batch ID: 3058276 Created On: 10/23/2025 12:28:17 PM
 Document Description: Increase appropriations in Fund 0055 Processed On: Created By: Mateusz Tracz
 Post On: 11/18/2025 Processed By:

References

Audit Trail: Actualizing JE:

Budget Revision Request

Agenda Item: Agenda Date: 11/18/2025 Approval: BOS 4/5 Has Board Letter: Yes

Related Event:

Title: Increase appropriations in DSS Fund 0055

Budget Action: Incr approp of \$1,604,300 in GCP GF for OFU funded by a release of Comm Prog Stab FB. Incr approp of \$5,405,512 in DSS, SS Fund for S&B(\$2,808,412), Other Charges (\$2,994,697), and Restr Purpose of FB(\$1,084,592.00) funded by an op trnsfr from the GF(\$1,604,300), unanticipated Intergovernmental Rev-Fed (\$3,825,978), decr budgeted revenues from Intergovernmental Rev-State (\$24,765), a decr of approp from S&S(\$1,472,188) and Capital Assets (\$10,000).

Justification: In July of 2025, after FY 2025-26 budget adoption, DSS identified a \$7.4 million structural deficit in local funding in the current fiscal year. To bring expenditures in line with available revenues, this budget revision will eliminate 58 vacant funded positions (cost reduction of \$1.4 million in local funding), adjust salary savings expectations to reflect current attrition trends and negotiated salary increases (cost increase of \$1.8 million in local funding), reduce realignment revenues to match state projections (revenue reduction of \$1.5 million), increase categorical aid expenditure and revenue budget (cost increase of \$1.3 million in local funding), reduce approximately \$1.1 million in services contracted through other providers for CWS programs to meet available funding levels, reduce the one-time transfer from General County Programs by \$655,000 (drawn down in FY 2024-25 to close the books), and reduce the departmental fund balance draw by \$1.1 million (drawn down in FY 2024-25 to close the books). Proposed reductions included in this budget revision address \$2.3 million of the \$7.4 million gap. The remainder will be solved on a one-time basis by \$2.8 million in one-time GCP funds authorized by the Board to cover categorical aid cash assistance expenditure growth in the current adopted budget as well as an additional \$2.3 million one-time transfer of funds from GCP to support the costs this fiscal year of the 65 filled positions that had been slated for elimination.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0055 - Social Services	044 - Social Services		25 - Intergovernmental Revenue-State	(24,765.00)	0.00
0055 - Social Services	044 - Social Services		26 - Intergovernmental Revenue-Federal	3,825,978.00	0.00
0055 - Social Services	044 - Social Services		40 - Other Financing Sources	1,604,300.00	0.00
0055 - Social Services	044 - Social Services		50 - Salaries and Employee Benefits	0.00	2,808,412.00
0055 - Social Services	044 - Social Services		55 - Services and Supplies	0.00	(1,472,188.00)

Budget Journal Entry

0055 - Social Services	044 - Social Services	60 - Other Charges	0.00	2,994,697.00
0055 - Social Services	044 - Social Services	65 - Capital Assets	0.00	(10,000.00)
0055 - Social Services	044 - Social Services	92 - Changes to Restricted	0.00	1,084,592.00
Fund: 0055 - Social Services, Department: 044 - Social Services Total:			<u>5,405,513.00</u>	<u>5,405,513.00</u>
0001 - General	990 - General County Programs	70 - Other Financing Uses	0.00	1,604,300.00
0001 - General	990 - General County Programs	93 - Changes to Committed	1,604,300.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:			<u>1,604,300.00</u>	<u>1,604,300.00</u>

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	990	2530	7901		1,604,300.00	8300			202511	044-DSS Incr appropriation for xfer fr 990 to 0055
0001	990	2420	9849	1,604,300.00		8300			202511	044-DSS Incr appropriation for xfer fr 990 to 0055
0055	044	2420	3630	560,000.00		5000	5310		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	3631	357,417.00		5000	5210		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	3633	33,447.00		5000	3000		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2430	3637		410,449.00	5000	5225		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	3754	325,465.00		8130	5210		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2430	4101		699,700.00	8040	4000		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	4109	154,523.00		8130	5210		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2430	4113		904,600.00	8040	4000		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	4339	559,132.00		5000	5110		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	4383	33,447.00		5000	3000		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	4384	1,076,887.00		5000	5225		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	4388	1,194,530.00		5000	5210		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	4474	869,482.00		8003	4000		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2420	4789	651,632.00		5000	5110		202511	Adjust appropriations for 11/18/25 rebudget
0055	044	2530	6110		2,808,412.00	1550	5130		202511	Increase appropriations for S&B
0055	044	2530	7510	955,915.00		5000	5110		202511	Increase appropriations for Services & Supplies
0055	044	2530	7659	516,273.00		3020	5310		202511	Increase appropriations for Services & Supplies
0055	044	2530	7810		482,000.00	4647	5210		202511	Increase appropriations for Other Charges
0055	044	2530	7811		2,512,697.00	8040	4000		202511	Increase appropriations for Other Charges
0055	044	2530	8301	10,000.00		6050	8001		202511	Increase appropriations for Capital Assets

Budget Journal Entry

0055	044	2420	5910	2,259,500.00		5000	5310	202511	Increase one-time GF to close projected gap
0055	044	2430	5910		655,200.00	5000	5310	202511	Decrease one-time GF to balance FYE 2024/25
0055	044	2530	9799		1,084,592.00	5000	5310	202511	Used Restricted FB in FY2024/25 to balance FYE
Total				<u>11,161,950.00</u>	<u>11,161,950.00</u>				

Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Rachel Lipman		044-Social Services	11/6/2025 2:07:26 PM	Y
Myra Kunstmann	Fund/Department	044-Social Services Funds	11/6/2025 2:13:56 PM	Y
Sara Weal	FACS Supervisor	All Depts-All Funds	11/6/2025 3:03:29 PM	Y
Katrina Fernandez	Budget Director	All Depts-All Funds	11/6/2025 3:30:49 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	11/6/2025 3:55:21 PM	Y