



# Board Agenda Item 63

DATE: July 9, 2024  
TO: Board of Supervisors  
SUBMITTED BY: Sanja Bugay, Director, Department of Social Services  
SUBJECT: Budget Transfer 27

RECOMMENDED ACTION(S):

**Approve and authorize the Clerk of the Board to execute Budget Transfer No. 27 transferring FY 2023-24 appropriations from the Special Revenue Fund, Social Services Fund 0065, Subclass 17225, Welfare Advance Fund Org 1120 (\$317,802) from account 7910 to the Local Health and Welfare Trust Fund 0135, Subclass 13048, 1991-Realignment Family Support Org 5248 account 7910 in the amount of \$317,802.**

There is no additional Net County Cost associated with the recommended action. Approval of the recommended action will allow the Department to completed revenue transfers to the general fund with the appropriate funding streams. This adjustment is needed as the State made late revenue source adjustments above original estimates.

ALTERNATIVE ACTION(S):

There are no viable alternative actions. If the recommended action is not approved, the Department will not have the ability to transfer revenue to the General Fund from the Special Revenue Fund to offset FY 2023-24 expenses.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. The recommended action will provide appropriations from Social Services Fund 0065, Subclass 17225, Welfare Advance Fund Org 1120 (\$317,802) to the Local Health and Welfare Trust Fund 0135, Subclass 13048, 1991-Realignment Family Support Org 5248 in the amount of \$317,802.

DISCUSSION:

On April 9, 2024, your Board approved the Department's Budget Transfer No. 8 through agenda item #60, which transferred appropriations from the 1991 - Realignment Family Support Org 5248 to the Welfare Advance Fund Org 1120. Estimates for transfer #8 of \$19,873,797 was overstated by \$317,802. Original estimates took into account the State falling behind in adjusting out State revenue and replacing it with 1991 Realignment-Family Support Subaccount funds in the monthly Statement of Cash Advances received as of February 2024. Based on initial conversations with the State, the State had estimated to start the adjustment processes around July 2024, however adjustments started sooner. State financial procedures and State code (State Management Policy & Procedures (MPP) 25-220.1 and Welfare and Institution Code (WIC) 17601.50 indicate both State/Federal funds and 1991 Realignment -Family Support Subaccount funds must be managed in separate funds. Additionally, WIC and MPPs indicate funds can only be used for the

purpose of County Welfare Department operations and only for specified programs. As funds received in both Org 1120 and Org 5248 can offset CalWORKs program cost up to the specified dollar amounts in the monthly Statement of Cash Advances, adjustments made by the State throughout the year prompt the need of adjusting appropriation authority throughout the year.

The requested Budget Transfer is needed to allow the Department to transfer funds from the appropriate Special Revenue Fund to the General Fund to cover mandated CalWORKs assistance payment costs.

REFERENCE MATERIAL:

BAI #60, April 9, 2024

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer # 27

CAO ANALYST:

Ronald Alexander