



# COUNTY OF HUMBOLDT

For the meeting of: 10/3/2023

---

File #: 23-1308

---

**To:** Board of Supervisors

**From:** DHHS: Social Services

**Agenda Section:** Consent

**Vote Requirement:** 4/5th

**SUBJECT:**

Fiscal Year 2022-23 Year End Supplemental Budget for Social Services (4/5 Vote Required)

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the supplemental budget for Public Guardian, Fund 1160 Budget Unit 273 (4/5 vote required), and
2. Approve the supplemental budget for Temporary Assistance for Needy Families, Fund 1110 Budget Unit 517 (4/5 vote required).

**SOURCE OF FUNDING:**

Social Services Fund 1160, specifically Intergovernmental Transfers funds and Realignment

**DISCUSSION:**

The Public Guardian (PG) manages funds for individuals who are unable to provide for personal needs of health, food, clothing or shelter and/or unable to manage financial resources or resist fraud. The PG is either appointed through the Superior Court or as a Representative Payee through Social Security. The PG works closely with County Counsel within the courts system on conserved cases. Annually the County Administrative Office (CAO) submits the County Costs Allocation Plan (CAP). The CAP charges are approved annually by the State Controller's Office (SCO) and support county departments that support the county broadly such as County Counsel, County Administrative Office, Auditor Controller, Human Resources, and Facility Management. The charges are calculated based on the prior two years expenditures and activities. As the PG works closely with County Counsel the annual CAP charges have increased. At the time of budget creation for fiscal year (FY) 2022-23 the CAP charges were not available due to late submissions of financial records. County staff were advised to use the prior year budgeted CAP charges into the budget. The CAP was not approved by the SCO until June 2023 and the approved amounts increased significantly for several County budgets. The supplemental budget in the amount of \$123,961 is needed to account the unanticipated Cost Allocation Plan (CAP) charges. A one-time transfer of Intergovernmental Transfer (IGT) funds will be completed to offset

the additional CAP costs for PG.

The Temporary Assistance for Needy Families budget unit houses aid payments made to families under the administration of California Work Opportunity and Responsibility to Kids (CalWORKs). CalWORKs provides cash assistance and services to eligible families with children in the home. In FY 2022-23, Humboldt County saw an increase in CalWORKs cases resulting in exceeding the budget. Other factors such as an increase in the assistance payments for participants and extending the time period that an adult is allowed to be on aid have also contributed to the over expenditures. The supplemental budget will increase the budget to allow for the increased benefits provided to participants of the CalWORKs program.

#### FINANCIAL IMPACT:

| <b>Expenditures (1160, 273)</b>    | <b>FY22-23 Adopted</b> | <b>FY23-24 Adopted</b> | <b>FY24-25 Projected</b>  |
|------------------------------------|------------------------|------------------------|---------------------------|
| Budgeted Expenses                  | \$1,318,097            | \$1,562,004            | \$1,718,204               |
| Additional Appropriation Requested | \$123,961              | \$\$                   | \$\$                      |
| <b>Total Expenditures</b>          | <b>\$1,442,058</b>     | <b>\$1,562,004</b>     | <b>\$1,718,204</b>        |
| <b>Funding Sources (1160, 273)</b> | <b>FY22-23 Adopted</b> | <b>FY23-24 Adopted</b> | <b>FY24-25 Projected*</b> |
| Social Services General Fund       | \$711,493              | \$1,111,664            | \$1,222,830               |
| Fees/Other                         | \$730,565              | \$450,340              | \$495,374                 |
| Use of Fund Balance                | \$\$                   | \$\$                   | \$\$                      |
| Contingencies                      | \$\$                   | \$\$                   | \$\$                      |
| <b>Total Funding Sources</b>       | <b>\$1,442,058</b>     | <b>\$1,562,004</b>     | <b>\$1,718,204</b>        |

*\*Projected amounts are estimates and are subject to change.*

| <b>Expenditures (1110, 517)</b>    | <b>FY22-23 Adopted</b> | <b>FY23-24 Adopted</b> | <b>FY24-25 Projected</b>  |
|------------------------------------|------------------------|------------------------|---------------------------|
| Budgeted Expenses                  | \$12,941,926           | \$15,734,722           | \$17,308,194              |
| Additional Appropriation Requested | \$1,585,045            | \$\$                   | \$\$                      |
| <b>Total Expenditures</b>          | <b>\$14,526,971</b>    | <b>\$15,734,722</b>    | <b>\$\$</b>               |
| <b>Funding Sources (1110, 517)</b> | <b>FY22-23 Adopted</b> | <b>FY23-24 Adopted</b> | <b>FY24-25 Projected*</b> |
| Social Services General Fund       | \$490,247              | \$490,247              | \$490,247                 |
| State/Federal Funds                | \$14,036,724           | \$15,244,475           | \$16,817,947              |
| Fees/Other                         | \$\$                   | \$\$                   | \$\$                      |
| Use of Fund Balance                | \$\$                   | \$\$                   | \$\$                      |
| Contingencies                      | \$\$                   | \$\$                   | \$\$                      |
| <b>Total Funding Sources</b>       | <b>\$14,526,971</b>    | <b>\$15,734,722</b>    | <b>\$17,308,194</b>       |

*\*Projected amounts are estimates and are subject to change.*

#### Narrative Explanation of Financial Impact:

The supplemental budget in Fund 1160, Budget Unit 273 Public Guardian will increase the overall budget by \$123,961 in fiscal year (FY) 2022-23. The supplemental budget will transfer IGT revenue from Fund 1160, Budget Unit 511015 Intergovernmental Transfer as a result the PG supplemental budget will not impact the County General Fund.

The supplemental budget in Fund 1110, Budget Unit 517 Temporary Assistance for Needy Families (TANF) will increase the overall budget by \$1,585,455 in FY 2022-23. The supplemental budget will increase the 'Transfer In' revenue line item to account for the FY 2022-23 realignment transfers and adjust the approved FY 2022-23 budget as realignment was originally budgeted in the revenue lines. Currently there are additional realignment revenues to support this transfer. Realignment is provided to counties to pay for realigned programs such as CalWORKs. The supplemental budget for the TANF budget will not impact the County General Fund.

**STAFFING IMPACT:**

**Narrative Explanation of Staffing Impact:**

There is no staffing impact

**STRATEGIC FRAMEWORK:**

This action supports your Board's Strategic Framework priority of protecting vulnerable populations.

**OTHER AGENCY INVOLVEMENT:**

none

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Your Board could choose not to approve the supplemental budgets, this is not recommended as the budgets would not follow general accounting practices.

**ATTACHMENTS:**

Attachment 1: Public Guardian Supplemental Budget

Attachment 2: Temporary Assistance for Needy Families Supplemental Budget

**PREVIOUS ACTION/REFERRAL:**

Board Order No.: I-1

Meeting of: 9/27/22

File No.: 22-117