



# COUNTY OF HUMBOLDT

For the meeting of: 9/24/2024

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File #: 24-1326

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**To:** Board of Supervisors

**From:** DHHS: Social Services

**Agenda Section:** Consent

**Vote Requirement:** 4/5th

**SUBJECT:**

Fiscal Year 2023-24 Year End Supplemental Budget and Budget Adjustments for Social Services (4/5 Vote Required)

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve a supplemental budget for Temporary Assistance for Needy Families, fund 1110 budget unit 517 in the amount of \$1,587,114 for fiscal year (FY) 2023-24 (4/5 Vote Required);
2. Approve a supplemental budget for Foster Care, fund 1110 budget unit 518 in the amount of \$1,587,114 for FY 2023-24 (4/5 Vote Required);
3. Approve a supplemental budget in the amount of \$53,071 for Domestic Violence Trust in fund 4002 in the amount of \$53,071 for FY 2023-24 (4/5 Vote Required); and
4. Approve a budget adjustment for Intergovernmental Transfers, fund 1160, budget unit 511005 in the amount of \$3,899,930 for FY 2023-24.

**STRATEGIC PLAN:**

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**

The Temporary Assistance for Needy Families (TANF) 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 fiscal year (FY) 2023-24, Humboldt County saw an increase in CalWORKs cases resulting in exceeding the budget. Other factors such as an increase in the monthly assistance payments for participants and extending the time period that an adult is allowed to be on aid have also contributed to the additional costs. The supplemental budget will increase the budget to allow for the increased benefits provided to participants of the CalWORKs program.

There is sufficient budget appropriation available in the Foster Care budget to allow the shift of funds to TANF.

In August of 2021, your Board designated Department of Health and Human Services (DHHS) as the local agency to monitor the domestic violence trust. Annually funds are distributed to local domestic violence shelters. In FY 2023-24 the distributed funds were issued directly out of the Domestic Violence Trust. Under direction of the Auditor Controller, any trust that has direct expenditures must have an approved Board adopted budget. The supplemental budget to the Domestic Violence Trust before your Board today will ensure compliance with Single Audit.

DHHS participates in Intergovernmental Transfers per an agreement with Partnership HealthPlan of California (PHC). Participation requires a transfer to Department of Health Care Services, in past years under advisement of the Auditor Controller, DHHS was utilizing a special transfer line item for the transfer and then depositing the received funds from PHC to reimburse the initial transfer. Under advisement of the current Auditor Controller the transfers need to be included in the approved budget, approval of the budget adjustment will ensure compliance with the Single Audit.

**SOURCE OF FUNDING:**

1110517 Temporary Assistance for Needy Families, 1110518 Foster Care Assistance, 1160511 Social Services - Realignment funds, Federal Reimbursement funds and Intergovernmental Transfer funds

**FINANCIAL IMPACT:**

The supplemental budgets will not impact future fiscal years.

**Narrative Explanation of Financial Impact:**

The supplemental budget for TANF in fund 1110, budget unit 517 will increase the overall budget by \$1,587,114. TANF CalWORKs assistance payments are supported through federal, state and realignment funds, the supplemental budget will increase realignment and federal funds to cover the additional assistance payments.

The budget reduction for Foster Care in fund 1110 budget, unit 518 will decrease the overall budget by \$1,587,114. The reduction is due to a decrease in Foster Care payments in fiscal year 2023-24. Foster Care and TANF CalWORKs payments are both supported with realignment funds, the reduction to the Foster Care budget will allow the additional realignment funds to be transferred to 1110517 to support the assistance payments.

The supplemental budget for the Domestic Violence Trust 4002 will increase the fund by \$53,071. The funds in the Domestic Violence Trust are fees collected with birth certificates and are pass through funds per Welfare and Institution Code (W&I Code) 18290-18309.8. As these are pass through funds approval of the supplemental budget will not impact the General Fund.

The budget adjustment for Intergovernmental Transfers (IGT) in fund 1160, budget unit 511015 will transfer \$999,930 from fund 1160, budget unit 511 Social Services and \$2,900,000 from the professional services line to account for IGT transfer.

There is not an overall budget increase to Social Services budgets as the supplemental budgets and budget adjustments are reducing the budget to allow for increases in the areas noted above. The budget request for fund 4002 will result in a budget increase as the trust fund had not previously maintained a budget.

**STAFFING IMPACT:**

**Narrative Explanation of Staffing Impact:**

The budget adjustments for FY 2023/24 will not impact staffing levels.

**OTHER AGENCY INVOLVEMENT:**

Auditor Controllers Office

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Your Board could choose not to approve the supplemental budgets however this would result in non-compliance with the accounting standards of the Balanced Budget Act.

**ATTACHMENTS:**

- #1 - Supplemental Budget for 1110517 Temporary Assistance for Needy Families
- #2 - Supplemental Budget (Budget Reduction) for 1110518 Foster Care Assistance
- #3 - Supplemental Budget for 4002 Domestic Violence Trust
- #4 - Budget Adjustment for 1160511015 Intergovernmental Transfers

**PREVIOUS ACTION/REFERRAL:**

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Meeting of: 09/14/2021, 11/07/23  
File No.: 21-1318, 23-1450