



# County of Monterey

**Item No.**

## Board Report

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: RES 25-109**

**August 12, 2025**

**Introduced:** 6/26/2025

**Current Status:** Agenda Ready

**Version:** 1

**Matter Type:** BoS Resolution

Adopt a resolution to authorize and direct the Auditor-Controller to:

- a. Amend the Fiscal Year 2024-25 Adopted Budget to increase appropriations of \$1,511,760 decreasing revenues by \$7,942,762 and increasing an operating transfer “in” of \$9,454,522 for the Social Services Entitlements - Fund 001, Appropriations Unit SOC001 Fiscal Year 2024-25 Adopted Budget to provide funding for increased caseload expenditures (4/5ths Vote required); and
- b. Amend the Fiscal Year 2024-25 Adopted Budget to decrease revenues by \$5,000,000 and increase an operating transfer “in” of \$5,000,000 in Social Services Fund 001-SOC005 Adopted Budget to offset revenues that do not arrived by the year-end close of August 31, 2025 (4/5ths Vote required); and
- c. Amend the FY 2024-25 Adopted Budget to increase appropriations (operating transfer “out”) of \$9,065,211 increase revenues of \$7,065,211 and using fund balance of \$2,000,000 in the Social Services 1991 Health & Welfare Realignment - Fund 025, Appropriation Unit SOC012 Fiscal Year 2024-25 Adopted Budget to provide funding for increased CalWORKs, In-Home Supportive Services expenditures, and to offset revenues that do not arrive by the year-end close of August 31, 2025 (4/5ths vote required); and
- d. Amend the FY 2024-25 Adopted Budget to increase appropriations (operating transfer “out”) of \$5,389,311 increasing revenues of \$2,374,766 and using fund balance of \$3,014,545 in the Social Services 2011 Protective Services Realignment - Fund 022, Appropriation Unit SOC011 Fiscal Year 2024-25 Adopted Budget to provide funding for Out of Home Care placement costs and to offset revenues that do not arrive by the year-end close of August 31, 2025 (4/5ths vote required).

### RECOMMENDATION:

It is recommended that the Board of Supervisors adopt a resolution to authorize and direct the Auditor-Controller to:

- a. Amend the Fiscal Year 2024-25 Adopted Budget to increase appropriations of \$1,511,760 decreasing revenues by \$7,942,762 and increasing an operating transfer “in” of \$9,454,522 for the Social Services Entitlements - Fund 001, Appropriations Unit SOC001 Fiscal Year 2024-25 Adopted Budget to provide funding for increased caseload expenditures (4/5ths Vote required); and
- b. Amend the Fiscal Year 2024-25 Adopted Budget to decrease revenues by \$5,000,000 and increase an operating transfer “in” of \$5,000,000 in Social Services Fund 001-SOC005 Adopted Budget to offset revenues that do not arrived by the year-end close of August 31, 2025 (4/5ths Vote required); and
- c. Amend the FY 2024-25 Adopted Budget to increase appropriations (operating transfer “out”) of \$9,065,211 increase revenues of \$7,065,211 and using fund balance of \$2,000,000 in the Social Services 1991 Health & Welfare Realignment - Fund 025, Appropriation Unit SOC012 Fiscal Year 2024-25 Adopted Budget to provide funding for increased CalWORKs, In-Home Supportive Services expenditures, and to offset revenues that do not arrive by the year-end close of August 31, 2025 (4/5ths vote required); and

d. Amend the FY 2024-25 Adopted Budget to increase appropriations (operating transfer “out”) of \$5,389,311 increasing revenues of \$2,374,766 and using fund balance of \$3,014,545 in the Social Services 2011 Protective Services Realignment - Fund 022, Appropriation Unit SOC011 Fiscal Year 2024-25 Adopted Budget to provide funding for Out of Home Care placement costs and to offset revenues that do not arrive by the year-end close of August 31, 2025 (4/5ths vote required).

#### SUMMARY/DISCUSSION:

The Department is requesting budgetary changes to complete operating transfers in and out from the Social Services’ 1991 and 2011 Sales Tax Realignment which are required for the Fiscal Year (FY) 2024-25 year-end close in the amount of \$14,454,522.

The Entitlement Programs are in Fund 001-Appropriations Unit SOC001 which includes CalWORKS, In-Home Supportive Services (IHSS), and Out of Home Care (OOHC) Programs that receives an operating transfer “in” to offset the increased program costs. CalWORKS caseload/expenditures have increased 7%, IHSS increased slightly to cover an additional Maintenance of Effort charge, both programs portion of the county share of costs which is funded by 1991 Sales Tax revenues. The OOHC program has been experienced a high influx of county-funded placement costs for children with acute needs requiring an operating transfer “in” to cover the increased county share of costs which is funded by 2011 Sales Tax revenues. For SOC001, the Department is requesting an appropriation increase of \$1,511,769, a decrease in revenues of \$7,942,763 due to increased county share, and a total operating transfer “In” of \$9,454,522. Also, this will allow sufficient access to sales tax realignment to cover any delayed revenues that do not arrive by August 31, 2025.

Additionally, the Department is requesting to increase the Operating transfer “In” of \$5,000,000 for Social Services Fund 001-SOC005 to cover revenues not received by the close of deadline of August 31, 2025 which is offset by a corresponding Operating Transfer “Out” in both 1991 and 2011 Sales Tax revenues.

Corresponding increases in appropriations for the Operating Transfers “Out” in Fund 022-SOC011 and 025-SOC012 Realignment Funds of \$14,454,522, increases to revenue of \$9,439,977, and using \$5,014,545 of fund balance for the remaining funds to offset the operating transfer “In” for the necessary operating transfers between the General Fund Programs and the Realignment Funds. Approval of these recommendations does not change the Department’s General Fund Contributions in SOC001 and SOC005.

#### OTHER AGENCY INVOLVEMENT/COMMITTEE ACTIONS:

The County Administrator’s Office - Budget Office concurs with these actions.

#### FINANCING:

In Fund 001, Appropriations Unit SOC001, the Department is requesting an increase in appropriations of \$1,511,760, a decrease in revenues of \$7,942,762, and an increased operating transfer “In” of \$9,454,522 in the FY 2024-25 Adopted Budget to offset CalWORKS increased caseload expenses and for increased IHSS and Out of Home Care county share-of-placement costs. This is funded with a corresponding Operating Transfer “Out” outlined below in Fund 022 and Fund 025.

Additionally, the Department is requesting to decrease revenues and increase an Operating transfer “In” of \$5,000,000 for Fund 001-SOC005 to cover revenues not received by the end of year accrual closing deadline of August 31, 2025. This is funded with a corresponding Operating Transfer “Out” outlined below in Fund 022 and Fund 025.

The recommended action for Social Services 2011 Protective Services Fund 022 -Appropriations Unit SOC011, requires an increase in appropriations (as an operating transfer “Out”) of \$5,389,311, an increase in revenues of \$2,374,766, with the remaining being financed by Fund Balance of \$3,014,545, leaving an estimated ending fund balance of \$3,280,822.

For Social Services 1991 Sales Tax Fund 025-Appropriations Unit SOC012, the Department is recommending an increase in appropriations (as an operating transfer “Out”) of \$9,065,211, an increase of \$7,065.211 in revenues, with the remaining being financed by Fund Balance of \$2,000,000, leaving an estimated ending fund balance of \$10,540,525 which consists of \$7.2 million that is restricted for CalWORKs Program and \$3.3 million in discretionary funding to administer the entitlement programs.

Approval of these recommendations does not change the Department’s General Fund Contributions in SOC001 and SOC005.

**BOARD OF SUPERVISORS STRATEGIC PLAN GOALS:**

This action correlates to the Administration and Health & Human Services Strategic Initiatives adopted by the Board of Supervisors by allowing the Department to appropriate sufficient funds for the administration and entitlement costs for the CalWORKs, IHSS, and Out of Home Care Program which provides benefits for residents of the County.

Check the related Board of Supervisors Strategic Initiatives:

- ☐ Economic Development
- ☒ Administration
- ☒ Health & Human Services
- ☐ Infrastructure
- ☐ Public Safety

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Approved by: Roderick Franks, Director x4430

Attachment: Resolution

Attachments on file with the Clerk of the Board