

**Human Services Committee**  
**Warren County Department of Social Services**

COMMITTEE MEETING AGENDA

**September 22, 2026**

*Committee Members: Supervisors DRISCOLL, Gilligan, Turner, Wild, Strainer, O'Neill and Goodspeed.*

*Chair of the Board shall serve as an Ex-Officio member when needed in accordance with the Section C(4) of the Rules of the Board.*

I. Committee meeting called to order by Chair

II. Approval of minutes of prior Committee meeting

III. Privilege of the floor and public comment

IV. Action Agenda/New Business Items:

V. Discussion Items:

1. Christina Mastrianni, Commissioner

-Commissioner's Report of Activities & Updates;

(Previously submitted and distributed by Committee Chairman Driscoll)

2. Jill Mammone, Fiscal Manager, DSS

-Monthly Reports: Revenue, Expenditures and Overtime.

**Attachment #1**

3. Christina Mastrianni/Jill Mammone

-2026 Budget Review for the Department of Social Services and Youth Bureau.

**Attachment #2**

VI. Referrals/Pending Items: NONE

VII. Privilege of the Floor and public comment

VII. Motion to Adjourn

**ATTACHMENTS:**

1. Monthly Fiscal Reports and Overtime
2. 2026 Budget Review: Dept. of Social Services including Youth Bureau

# BUDGET ANALYSIS

## REVENUE AND EXPENDITURES FOR AUGUST 2026

FUND(S): A

CODE(S): 6010, 6030, 6050, 6055, 6070, 6100, 6109, 6119, 6140, 6141, 6142, 7311, 7312

| EXPENSES                             | 2026 BUDGETED          | AUG 2026 EXP          | AUG 25 EXP            | 2026 YTD               | 2025 Prior YTD         |
|--------------------------------------|------------------------|-----------------------|-----------------------|------------------------|------------------------|
| 110 Salaries - Regular               | \$10,404,384.00        | \$767,388.50          | \$704,483.26          | \$6,402,364.01         | \$6,024,334.18         |
| 120 Salaries - Overtime              | \$130,000.00           | \$8,310.57            | \$9,256.96            | \$81,502.56            | \$104,613.07           |
| 130 Salaries - Part Time             | \$396,112.00           | \$22,308.07           | \$19,871.65           | \$212,397.59           | \$207,866.48           |
|                                      |                        |                       |                       |                        |                        |
| <b>100's PERSONAL SERVICES Total</b> | <b>\$10,930,496.00</b> | <b>\$798,007.14</b>   | <b>\$733,611.87</b>   | <b>\$6,696,264.16</b>  | <b>\$6,336,813.73</b>  |
| 200's EQUIPMENT                      | \$155,621.85           | \$71,115.00           | \$8,857.79            | \$81,465.80            | \$135,535.99           |
| 400's CONTRACTUAL                    | \$30,146,598.03        | \$2,442,313.14        | \$2,145,429.12        | \$17,966,659.61        | \$17,512,054.03        |
| 800's EMPLOYEE BENEFITS              | \$4,829,244.00         | \$322,736.31          | \$312,306.90          | \$2,932,753.22         | \$2,736,591.23         |
| <b>TOTALS</b>                        | <b>\$46,061,959.88</b> | <b>\$3,634,171.59</b> | <b>\$3,200,205.68</b> | <b>\$27,677,142.79</b> | <b>\$26,720,994.98</b> |

60%

| REVENUE | 2026 BUDGETED   | AUG 2026 REVENUE | AUG 2025 REVENUE | 2026 YTD ACTUAL | 2025 Prior YTD Totals |
|---------|-----------------|------------------|------------------|-----------------|-----------------------|
|         | \$23,434,521.00 | \$191,680.79     | \$1,216,254.97   | \$13,338,113.40 | \$12,441,264.10       |

57%

## Expense Budget Performance Report

Date Range 01/01/26 - 08/31/26

Include Rollup Account and Rollup to Account

| Account                 | Account Description                                | Adopted<br>Budget | Budget<br>Amendments | Amended<br>Budget | Current Month<br>Transactions | YTD<br>Encumbrances | YTD<br>Transactions | Budget - YTD<br>Transactions | % Used/<br>Rec'd |
|-------------------------|----------------------------------------------------|-------------------|----------------------|-------------------|-------------------------------|---------------------|---------------------|------------------------------|------------------|
| <b>Fund A - General</b> |                                                    |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Department 6141 - Fuel Crisis Assistance Totals    | (\$33,752.00)     | \$0.00               | (\$33,752.00)     | \$0.00                        | \$0.00              | (\$20,487.86)       | (\$13,264.14)                | 61%              |
|                         | Department 6142 - Emergency Aid For Adults         |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                            |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense                                |                   |                      |                   |                               |                     |                     |                              |                  |
| 470                     | Contract                                           | 5,000.00          | 2,000.00             | 7,000.00          | .00                           | .00                 | 5,392.37            | 1,607.63                     | 77               |
|                         | Contractual Expense Totals                         | \$5,000.00        | \$2,000.00           | \$7,000.00        | \$0.00                        | \$0.00              | \$5,392.37          | \$1,607.63                   | 77%              |
|                         | EXPENSE TOTALS                                     | \$5,000.00        | \$2,000.00           | \$7,000.00        | \$0.00                        | \$0.00              | \$5,392.37          | \$1,607.63                   | 77%              |
|                         | Department 6142 - Emergency Aid For Adults Totals  | (\$5,000.00)      | (\$2,000.00)         | (\$7,000.00)      | \$0.00                        | \$0.00              | (\$5,392.37)        | (\$1,607.63)                 | 77%              |
|                         | Department 7311 - Youth Bureau                     |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                            |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Other Benefits                                     |                   |                      |                   |                               |                     |                     |                              |                  |
| 861                     | Retirees Hospitalization                           | 8,509.00          | .00                  | 8,509.00          | .00                           | .00                 | 4,963.35            | 3,545.65                     | 58               |
|                         | Other Benefits Totals                              | \$8,509.00        | \$0.00               | \$8,509.00        | \$0.00                        | \$0.00              | \$4,963.35          | \$3,545.65                   | 58%              |
|                         | EXPENSE TOTALS                                     | \$8,509.00        | \$0.00               | \$8,509.00        | \$0.00                        | \$0.00              | \$4,963.35          | \$3,545.65                   | 58%              |
|                         | Department 7311 - Youth Bureau Totals              | (\$8,509.00)      | \$0.00               | (\$8,509.00)      | \$0.00                        | \$0.00              | (\$4,963.35)        | (\$3,545.65)                 | 58%              |
|                         | Department 7312 - Special Delinquency Prev.        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                            |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense                                |                   |                      |                   |                               |                     |                     |                              |                  |
| 470                     | Contract                                           | 358,043.00        | .00                  | 358,043.00        | 4,000.00                      | 55,680.80           | 217,714.69          | 84,647.51                    | 76               |
|                         | Contractual Expense Totals                         | \$358,043.00      | \$0.00               | \$358,043.00      | \$4,000.00                    | \$55,680.80         | \$217,714.69        | \$84,647.51                  | 76%              |
|                         | EXPENSE TOTALS                                     | \$358,043.00      | \$0.00               | \$358,043.00      | \$4,000.00                    | \$55,680.80         | \$217,714.69        | \$84,647.51                  | 76%              |
|                         | Department 7312 - Special Delinquency Prev. Totals | (\$358,043.00)    | \$0.00               | (\$358,043.00)    | (\$4,000.00)                  | (\$55,680.80)       | (\$217,714.69)      | (\$84,647.51)                | 76%              |
|                         | Fund A - General Totals                            | \$45,884,211.00   | \$177,748.88         | \$46,061,959.88   | \$3,634,171.59                | \$258,155.95        | \$27,677,142.79     | \$18,126,661.14              |                  |
|                         | Grand Totals                                       | \$45,884,211.00   | \$177,748.88         | \$46,061,959.88   | \$3,634,171.59                | \$258,155.95        | \$27,677,142.79     | \$18,126,661.14              |                  |

## Expense Budget Performance Report

Date Range 01/01/26 - 08/31/26

Include Rollup Account and Rollup to Account

| Account                                  | Account Description             | Adopted Budget        | Budget Amendments  | Amended Budget        | Current Month Transactions | YTD Encumbrances  | YTD Transactions      | Budget - YTD Transactions | % Used/ Rec'd |
|------------------------------------------|---------------------------------|-----------------------|--------------------|-----------------------|----------------------------|-------------------|-----------------------|---------------------------|---------------|
| <b>Fund A - General</b>                  |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| Department <b>6010 - Social Services</b> |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| <b>EXPENSE</b>                           |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| <i>Personal Services</i>                 |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| 110                                      | Salaries - Regular              | 9,005,107.00          | .00                | 9,005,107.00          | 662,093.55                 | .00               | 5,521,247.28          | 3,483,859.72              | 61            |
| 120                                      | Salaries - Overtime             | 75,000.00             | .00                | 75,000.00             | 6,897.09                   | .00               | 51,658.92             | 23,341.08                 | 69            |
| 130                                      | Salaries - Part Time            | 220,332.00            | .00                | 220,332.00            | 8,903.76                   | .00               | 97,029.95             | 123,302.05                | 44            |
| <i>Personal Services Totals</i>          |                                 | <b>\$9,300,439.00</b> | <b>\$0.00</b>      | <b>\$9,300,439.00</b> | <b>\$677,894.40</b>        | <b>\$0.00</b>     | <b>\$5,669,936.15</b> | <b>\$3,630,502.85</b>     | <b>61%</b>    |
| <i>Equipment</i>                         |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| 210                                      | Furniture/Furnishings           | 5,000.00              | .00                | 5,000.00              | .00                        | .00               | 977.97                | 4,022.03                  | 20            |
| 220                                      | Office Equipment                | 30,000.00             | .00                | 30,000.00             | .00                        | .00               | 322.51                | 29,677.49                 | 1             |
| <b>230</b>                               |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| 230                                      | Automotive Equipment            | .00                   | 58,260.00          | 58,260.00             | 51,203.00                  | .00               | 51,203.00             | 7,057.00                  | 88            |
| 230.1                                    | Automotive Equipment - Reserve  | .00                   | 19,912.00          | 19,912.00             | 19,912.00                  | .00               | 19,912.00             | .00                       | 100           |
| <b>230 - Totals</b>                      |                                 | <b>\$0.00</b>         | <b>\$78,172.00</b> | <b>\$78,172.00</b>    | <b>\$71,115.00</b>         | <b>\$0.00</b>     | <b>\$71,115.00</b>    | <b>\$7,057.00</b>         | <b>91%</b>    |
| 260                                      | Other Equipment                 | .00                   | 115.00             | 115.00                | .00                        | .00               | 110.17                | 4.83                      | 96            |
| <i>Equipment Totals</i>                  |                                 | <b>\$35,000.00</b>    | <b>\$78,287.00</b> | <b>\$113,287.00</b>   | <b>\$71,115.00</b>         | <b>\$0.00</b>     | <b>\$72,525.65</b>    | <b>\$40,761.35</b>        | <b>64%</b>    |
| <i>Contractual Expense</i>               |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| 410                                      | Supplies                        | 80,000.00             | (515.00)           | 79,485.00             | 668.10                     | 5,343.30          | 29,704.76             | 44,436.94                 | 44            |
| 411                                      | Rent-Building/Property          | 1,202,236.00          | .00                | 1,202,236.00          | .00                        | .00               | 801,490.64            | 400,745.36                | 67            |
| 418                                      | Ins-General Liability           | 46,296.00             | 519.52             | 46,815.52             | .00                        | .00               | 46,815.52             | .00                       | 100           |
| 419                                      | Settlements                     | .00                   | 15,000.00          | 15,000.00             | .00                        | .00               | 15,000.00             | .00                       | 100           |
| 423                                      | Telephone                       | 20,000.00             | .00                | 20,000.00             | 939.08                     | .00               | 11,190.66             | 8,809.34                  | 56            |
| 424                                      | Postage                         | 34,000.00             | .00                | 34,000.00             | .00                        | .00               | 20,186.50             | 13,813.50                 | 59            |
| 426                                      | Subscriptions                   | 1,100.00              | .00                | 1,100.00              | .00                        | .00               | 711.93                | 388.07                    | 65            |
| 427                                      | Memberships & Dues              | 10,000.00             | .00                | 10,000.00             | .00                        | .00               | 5,928.00              | 4,072.00                  | 59            |
| 428                                      | Data Processing & Internet Fees | 3,852.00              | .00                | 3,852.00              | 402.75                     | .00               | 2,894.23              | 957.77                    | 75            |
| 432                                      | Special Project Supply          | 225,000.00            | .00                | 225,000.00            | .00                        | .00               | .00                   | 225,000.00                | 0             |
| 435                                      | Medical Fees                    | 10,000.00             | .00                | 10,000.00             | 2,600.00                   | .00               | 6,812.88              | 3,187.12                  | 68            |
| 436                                      | Advertising Fees                | 500.00                | 400.00             | 900.00                | .00                        | .00               | 813.98                | 86.02                     | 90            |
| 439                                      | Misc Fees & Expenses            | 25,000.00             | (519.52)           | 24,480.48             | 2,372.94                   | .00               | 17,312.60             | 7,167.88                  | 71            |
| 440                                      | Legal/Transcript Fees           | 10,000.00             | .00                | 10,000.00             | 1,980.00                   | .00               | 3,970.80              | 6,029.20                  | 40            |
| 441                                      | Auto-Supplies & Repair          | 7,000.00              | .00                | 7,000.00              | .00                        | .00               | 5,316.58              | 1,683.42                  | 76            |
| 442                                      | Automotive - Gas & Oil          | 17,000.00             | .00                | 17,000.00             | .00                        | .00               | 9,011.07              | 7,988.93                  | 53            |
| <b>444</b>                               |                                 |                       |                    |                       |                            |                   |                       |                           |               |
| 444                                      | Travel/Education/Conference     | 20,000.00             | (915.00)           | 19,085.00             | 83.85                      | 1,500.00          | 12,211.93             | 5,373.07                  | 72            |
| 444.01                                   | Job Related Courses             | 5,514.00              | .00                | 5,514.00              | .00                        | .00               | .00                   | 5,514.00                  | 0             |
| <b>444 - Totals</b>                      |                                 | <b>\$25,514.00</b>    | <b>(\$915.00)</b>  | <b>\$24,599.00</b>    | <b>\$83.85</b>             | <b>\$1,500.00</b> | <b>\$12,211.93</b>    | <b>\$10,887.07</b>        | <b>56%</b>    |
| 445                                      | Foods                           | .00                   | 915.00             | 915.00                | .00                        | .00               | 915.00                | .00                       | 100           |
| 469                                      | Other Payments/Contributions    | 6,000.00              | .00                | 6,000.00              | .00                        | .00               | 4,995.00              | 1,005.00                  | 83            |
| 470                                      | Contract                        | 877,317.00            | .00                | 877,317.00            | 1,706.63                   | 66,491.72         | 362,551.40            | 448,273.88                | 49            |

## Expense Budget Performance Report

Date Range 01/01/26 - 08/31/26

Include Rollup Account and Rollup to Account

| Account                                         | Account Description                             | Adopted Budget    | Budget Amendments | Amended Budget    | Current Month Transactions | YTD Encumbrances | YTD Transactions | Budget - YTD Transactions | % Used/ Rec'd |
|-------------------------------------------------|-------------------------------------------------|-------------------|-------------------|-------------------|----------------------------|------------------|------------------|---------------------------|---------------|
| <b>Fund A - General</b>                         |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| Department <b>6010 - Social Services</b>        |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| EXPENSE                                         |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| <i>Contractual Expense</i>                      |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 471                                             | Administration                                  | 126,379.00        | 47,422.00         | 173,801.00        | 4,253.00                   | .00              | 79,474.01        | 94,326.99                 | 46            |
|                                                 | <i>Contractual Expense Totals</i>               | \$2,727,194.00    | \$62,307.00       | \$2,789,501.00    | \$15,006.35                | \$73,335.02      | \$1,437,307.49   | \$1,278,858.49            | 54%           |
| <i>Employee Benefits</i>                        |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 810                                             | Retirement                                      | 1,391,055.00      | .00               | 1,391,055.00      | 104,362.57                 | .00              | 843,356.29       | 547,698.71                | 61            |
| 830                                             | Social Security                                 | 576,632.00        | .00               | 576,632.00        | 38,724.68                  | .00              | 326,708.95       | 249,923.05                | 57            |
| 831                                             | Medicare Contribution                           | 134,851.00        | .00               | 134,851.00        | 9,056.59                   | .00              | 76,407.83        | 58,443.17                 | 57            |
| 860                                             | Hospitalization                                 | 1,592,983.00      | (500.00)          | 1,592,483.00      | 120,755.54                 | .00              | 990,763.74       | 601,719.26                | 62            |
| 865                                             | Dental Insurance                                | 23,256.00         | .00               | 23,256.00         | 1,789.80                   | .00              | 14,823.86        | 8,432.14                  | 64            |
|                                                 | <i>Employee Benefits Totals</i>                 | \$3,718,777.00    | (\$500.00)        | \$3,718,277.00    | \$274,689.18               | \$0.00           | \$2,252,060.67   | \$1,466,216.33            | 61%           |
| <i>Other Benefits</i>                           |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 840                                             | Workmen's Compensation                          | 35,510.00         | .00               | 35,510.00         | .00                        | .00              | 35,510.00        | .00                       | 100           |
| 850                                             | Unemployment Insurance                          | 10,000.00         | 500.00            | 10,500.00         | .00                        | .00              | 10,403.77        | 96.23                     | 99            |
| 855                                             | Disability                                      | 1,500.00          | .00               | 1,500.00          | .00                        | .00              | .00              | 1,500.00                  | 0             |
| 861                                             | Retirees Hospitalization                        | 321,204.00        | .00               | 321,204.00        | .00                        | .00              | 166,506.89       | 154,697.11                | 52            |
| 862                                             | Health Insurance Cost Reimbursement             | 11,250.00         | .00               | 11,250.00         | 146.11                     | .00              | 7,752.52         | 3,497.48                  | 69            |
|                                                 | <i>Other Benefits Totals</i>                    | \$379,464.00      | \$500.00          | \$379,964.00      | \$146.11                   | \$0.00           | \$220,173.18     | \$159,790.82              | 58%           |
|                                                 | EXPENSE TOTALS                                  | \$16,160,874.00   | \$140,594.00      | \$16,301,468.00   | \$1,038,851.04             | \$73,335.02      | \$9,652,003.14   | \$6,576,129.84            | 60%           |
|                                                 | Department <b>6010 - Social Services Totals</b> | (\$16,160,874.00) | (\$140,594.00)    | (\$16,301,468.00) | (\$1,038,851.04)           | (\$73,335.02)    | (\$9,652,003.14) | (\$6,576,129.84)          | 60%           |
| Department <b>6030 - Countryside Adult Home</b> |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| EXPENSE                                         |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| <i>Personal Services</i>                        |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 110                                             | Salaries - Regular                              | 1,399,277.00      | .00               | 1,399,277.00      | 105,294.95                 | .00              | 881,116.73       | 518,160.27                | 63            |
| 120                                             | Salaries - Overtime                             | 55,000.00         | .00               | 55,000.00         | 1,413.48                   | .00              | 29,843.64        | 25,156.36                 | 54            |
| 130                                             | Salaries - Part Time                            | 175,780.00        | .00               | 175,780.00        | 13,404.31                  | .00              | 115,367.64       | 60,412.36                 | 66            |
|                                                 | <i>Personal Services Totals</i>                 | \$1,630,057.00    | \$0.00            | \$1,630,057.00    | \$120,112.74               | \$0.00           | \$1,026,328.01   | \$603,728.99              | 63%           |
| <i>Equipment</i>                                |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 210                                             | Furniture/Furnishings                           | 5,000.00          | 16,149.74         | 21,149.74         | .00                        | 13,328.90        | 3,569.27         | 4,251.57                  | 80            |
| 220                                             | Office Equipment                                | 2,000.00          | .00               | 2,000.00          | .00                        | .00              | .00              | 2,000.00                  | 0             |
| 260                                             | Other Equipment                                 | 5,000.00          | 13,185.11         | 18,185.11         | .00                        | 11,722.73        | 5,370.88         | 1,091.50                  | 94            |
| 270                                             | Lawn & Landscaping                              | 1,000.00          | .00               | 1,000.00          | .00                        | .00              | .00              | 1,000.00                  | 0             |
|                                                 | <i>Equipment Totals</i>                         | \$13,000.00       | \$29,334.85       | \$42,334.85       | \$0.00                     | \$25,051.63      | \$8,940.15       | \$8,343.07                | 80%           |
| <i>Contractual Expense</i>                      |                                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 410                                             | Supplies                                        | 50,000.00         | 4,802.15          | 54,802.15         | 1,778.03                   | 7,968.70         | 41,903.98        | 4,929.47                  | 91            |
| 413                                             | Repair & Maint.-Bldg/Property                   | 35,000.00         | .00               | 35,000.00         | 102.03                     | 13,330.08        | 8,187.45         | 13,482.47                 | 61            |
| 415                                             | Electricity                                     | 65,000.00         | .00               | 65,000.00         | 5,368.98                   | .00              | 40,639.04        | 24,360.96                 | 63            |
| 416                                             | Oil & Gas-Heating                               | 35,000.00         | .00               | 35,000.00         | 6,099.96                   | 1,400.04         | 24,536.25        | 9,063.71                  | 74            |
| 417                                             | Water/Sewer/Taxes                               | 15,000.00         | .00               | 15,000.00         | .00                        | .00              | 9,303.90         | 5,696.10                  | 62            |

## Expense Budget Performance Report

Date Range 01/01/26 - 08/31/26

Include Rollup Account and Rollup to Account

| Account                 | Account Description                         | Adopted<br>Budget       | Budget<br>Amendments | Amended<br>Budget       | Current Month<br>Transactions | YTD<br>Encumbrances   | YTD<br>Transactions     | Budget - YTD<br>Transactions | % Used/<br>Rec'd |
|-------------------------|---------------------------------------------|-------------------------|----------------------|-------------------------|-------------------------------|-----------------------|-------------------------|------------------------------|------------------|
| <b>Fund A - General</b> |                                             |                         |                      |                         |                               |                       |                         |                              |                  |
| Department              | <b>6030 - Countryside Adult Home</b>        |                         |                      |                         |                               |                       |                         |                              |                  |
|                         | <b>EXPENSE</b>                              |                         |                      |                         |                               |                       |                         |                              |                  |
|                         | <i>Contractual Expense</i>                  |                         |                      |                         |                               |                       |                         |                              |                  |
| 418                     | Ins-General Liability                       | 17,977.00               | (332.28)             | 17,644.72               | .00                           | .00                   | 17,644.72               | .00                          | 100              |
| 422                     | Repair/Maint-Equipment                      | 2,500.00                | 600.00               | 3,100.00                | .00                           | 1,950.00              | 521.69                  | 628.31                       | 80               |
| 423                     | Telephone                                   | 2,000.00                | .00                  | 2,000.00                | 110.97                        | .00                   | 1,227.54                | 772.46                       | 61               |
| 424                     | Postage                                     | 150.00                  | .00                  | 150.00                  | .00                           | .00                   | 121.03                  | 28.97                        | 81               |
| 426                     | Subscriptions                               | 4,100.00                | .00                  | 4,100.00                | .00                           | .00                   | 329.40                  | 3,770.60                     | 8                |
| 427                     | Memberships & Dues                          | 1,700.00                | .00                  | 1,700.00                | .00                           | .00                   | 1,344.00                | 356.00                       | 79               |
| 428                     | Data Processing & Internet Fees             | 3,800.00                | 2,000.00             | 5,800.00                | 1,010.17                      | 1,010.17              | 3,143.41                | 1,646.42                     | 72               |
| 434                     | Allowances                                  | 24,000.00               | .00                  | 24,000.00               | 1,300.00                      | .00                   | 11,300.00               | 12,700.00                    | 47               |
| 435                     | Medical Fees                                | 500.00                  | .00                  | 500.00                  | .00                           | .00                   | 425.00                  | 75.00                        | 85               |
| 436                     | Advertising Fees                            | 500.00                  | .00                  | 500.00                  | .00                           | .00                   | 69.00                   | 431.00                       | 14               |
| 437                     | Consulting Fees                             | 2,500.00                | (600.00)             | 1,900.00                | .00                           | .00                   | .00                     | 1,900.00                     | 0                |
| 439                     | Misc Fees & Expenses                        | 2,000.00                | 3,350.16             | 5,350.16                | .00                           | 2,433.09              | 2,711.52                | 205.55                       | 96               |
| 441                     | Auto-Supplies & Repair                      | 7,000.00                | .00                  | 7,000.00                | .00                           | .00                   | 1,947.71                | 5,052.29                     | 28               |
| 442                     | Automotive - Gas & Oil                      | 4,000.00                | .00                  | 4,000.00                | .00                           | .00                   | 2,654.30                | 1,345.70                     | 66               |
| 444                     | Travel/Education/Conference                 | 3,500.00                | .00                  | 3,500.00                | .00                           | .00                   | 268.45                  | 3,231.55                     | 8                |
| 445                     | Foods                                       | 265,000.00              | .00                  | 265,000.00              | 9,273.03                      | 55,379.84             | 139,143.43              | 70,476.73                    | 73               |
| 451                     | Medical Supply Expense                      | 5,000.00                | .00                  | 5,000.00                | .00                           | 1,295.20              | 735.20                  | 2,969.60                     | 41               |
| 453                     | Uniforms & Clothing                         | 200.00                  | .00                  | 200.00                  | .00                           | .00                   | .00                     | 200.00                       | 0                |
| 470                     | Contract                                    | 104,442.00              | (2,000.00)           | 102,442.00              | 671.50                        | 19,321.38             | 18,723.76               | 64,396.86                    | 37               |
|                         | <i>Contractual Expense Totals</i>           | <b>\$650,869.00</b>     | <b>\$7,820.03</b>    | <b>\$658,689.03</b>     | <b>\$25,714.67</b>            | <b>\$104,088.50</b>   | <b>\$326,880.78</b>     | <b>\$227,719.75</b>          | <b>65%</b>       |
|                         | <i>Employee Benefits</i>                    |                         |                      |                         |                               |                       |                         |                              |                  |
| 810                     | Retirement                                  | 238,978.00              | .00                  | 238,978.00              | 18,145.80                     | .00                   | 150,647.53              | 88,330.47                    | 63               |
| 830                     | Social Security                             | 101,063.00              | .00                  | 101,063.00              | 6,906.91                      | .00                   | 59,713.29               | 41,349.71                    | 59               |
| 831                     | Medicare Contribution                       | 23,636.00               | .00                  | 23,636.00               | 1,615.29                      | .00                   | 13,965.20               | 9,670.80                     | 59               |
| 860                     | Hospitalization                             | 229,563.00              | .00                  | 229,563.00              | 20,909.54                     | .00                   | 160,277.56              | 69,285.44                    | 70               |
| 865                     | Dental Insurance                            | 3,696.00                | .00                  | 3,696.00                | 323.48                        | .00                   | 2,545.83                | 1,150.17                     | 69               |
|                         | <i>Employee Benefits Totals</i>             | <b>\$596,936.00</b>     | <b>\$0.00</b>        | <b>\$596,936.00</b>     | <b>\$47,901.02</b>            | <b>\$0.00</b>         | <b>\$387,149.41</b>     | <b>\$209,786.59</b>          | <b>65%</b>       |
|                         | <i>Other Benefits</i>                       |                         |                      |                         |                               |                       |                         |                              |                  |
| 840                     | Workmen's Compensation                      | 17,526.00               | .00                  | 17,526.00               | .00                           | .00                   | 17,526.00               | .00                          | 100              |
| 850                     | Unemployment Insurance                      | 9,000.00                | .00                  | 9,000.00                | .00                           | .00                   | .00                     | 9,000.00                     | 0                |
| 855                     | Disability                                  | 1,500.00                | .00                  | 1,500.00                | .00                           | .00                   | .00                     | 1,500.00                     | 0                |
| 861                     | Retirees Hospitalization                    | 96,782.00               | .00                  | 96,782.00               | .00                           | .00                   | 50,463.14               | 46,318.86                    | 52               |
| 862                     | Health Insurance Cost Reimbursement         | 750.00                  | .00                  | 750.00                  | .00                           | .00                   | 417.47                  | 332.53                       | 56               |
|                         | <i>Other Benefits Totals</i>                | <b>\$125,558.00</b>     | <b>\$0.00</b>        | <b>\$125,558.00</b>     | <b>\$0.00</b>                 | <b>\$0.00</b>         | <b>\$68,406.61</b>      | <b>\$57,151.39</b>           | <b>54%</b>       |
|                         | <b>EXPENSE TOTALS</b>                       | <b>\$3,016,420.00</b>   | <b>\$37,154.88</b>   | <b>\$3,053,574.88</b>   | <b>\$193,728.43</b>           | <b>\$129,140.13</b>   | <b>\$1,817,704.96</b>   | <b>\$1,106,729.79</b>        | <b>64%</b>       |
| Department              | <b>6030 - Countryside Adult Home Totals</b> | <b>(\$3,016,420.00)</b> | <b>(\$37,154.88)</b> | <b>(\$3,053,574.88)</b> | <b>(\$193,728.43)</b>         | <b>(\$129,140.13)</b> | <b>(\$1,817,704.96)</b> | <b>(\$1,106,729.79)</b>      | <b>64%</b>       |

## Expense Budget Performance Report

Date Range 01/01/26 - 08/31/26

Include Rollup Account and Rollup to Account

| Account                 | Account Description                                 | Adopted Budget    | Budget Amendments | Amended Budget    | Current Month Transactions | YTD Encumbrances | YTD Transactions | Budget - YTD Transactions | % Used/ Rec'd |
|-------------------------|-----------------------------------------------------|-------------------|-------------------|-------------------|----------------------------|------------------|------------------|---------------------------|---------------|
| <b>Fund A - General</b> |                                                     |                   |                   |                   |                            |                  |                  |                           |               |
| Department              | <b>6050 - Public Facil. For Children</b>            |                   |                   |                   |                            |                  |                  |                           |               |
|                         | EXPENSE                                             |                   |                   |                   |                            |                  |                  |                           |               |
|                         | Contractual Expense                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 469                     | Other Payments/Contributions                        | 30,000.00         | .00               | 30,000.00         | .00                        | .00              | .00              | 30,000.00                 | 0             |
|                         | Contractual Expense Totals                          | \$30,000.00       | \$0.00            | \$30,000.00       | \$0.00                     | \$0.00           | \$0.00           | \$30,000.00               | 0%            |
|                         | EXPENSE TOTALS                                      | \$30,000.00       | \$0.00            | \$30,000.00       | \$0.00                     | \$0.00           | \$0.00           | \$30,000.00               | 0%            |
|                         | Department 6050 - Public Facil. For Children Totals | (\$30,000.00)     | \$0.00            | (\$30,000.00)     | \$0.00                     | \$0.00           | \$0.00           | (\$30,000.00)             | 0%            |
| Department              | <b>6055 - Daycare</b>                               |                   |                   |                   |                            |                  |                  |                           |               |
|                         | EXPENSE                                             |                   |                   |                   |                            |                  |                  |                           |               |
|                         | Contractual Expense                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 470                     | Contract                                            | 1,300,000.00      | .00               | 1,300,000.00      | 212,236.39                 | .00              | 829,709.34       | 470,290.66                | 64            |
|                         | Contractual Expense Totals                          | \$1,300,000.00    | \$0.00            | \$1,300,000.00    | \$212,236.39               | \$0.00           | \$829,709.34     | \$470,290.66              | 64%           |
|                         | EXPENSE TOTALS                                      | \$1,300,000.00    | \$0.00            | \$1,300,000.00    | \$212,236.39               | \$0.00           | \$829,709.34     | \$470,290.66              | 64%           |
|                         | Department 6055 - Daycare Totals                    | (\$1,300,000.00)  | \$0.00            | (\$1,300,000.00)  | (\$212,236.39)             | \$0.00           | (\$829,709.34)   | (\$470,290.66)            | 64%           |
| Department              | <b>6070 - Services for Recipients</b>               |                   |                   |                   |                            |                  |                  |                           |               |
|                         | EXPENSE                                             |                   |                   |                   |                            |                  |                  |                           |               |
|                         | Contractual Expense                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 470                     | Contract                                            | 606,400.00        | .00               | 606,400.00        | 11,582.74                  | .00              | 188,252.56       | 418,147.44                | 31            |
|                         | Contractual Expense Totals                          | \$606,400.00      | \$0.00            | \$606,400.00      | \$11,582.74                | \$0.00           | \$188,252.56     | \$418,147.44              | 31%           |
|                         | EXPENSE TOTALS                                      | \$606,400.00      | \$0.00            | \$606,400.00      | \$11,582.74                | \$0.00           | \$188,252.56     | \$418,147.44              | 31%           |
|                         | Department 6070 - Services for Recipients Totals    | (\$606,400.00)    | \$0.00            | (\$606,400.00)    | (\$11,582.74)              | \$0.00           | (\$188,252.56)   | (\$418,147.44)            | 31%           |
| Department              | <b>6100 - Medicaid</b>                              |                   |                   |                   |                            |                  |                  |                           |               |
|                         | EXPENSE                                             |                   |                   |                   |                            |                  |                  |                           |               |
|                         | Contractual Expense                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 470                     | Contract                                            | 13,063,713.00     | .00               | 13,063,713.00     | 1,210,725.00               | .00              | 8,475,075.00     | 4,588,638.00              | 65            |
|                         | Contractual Expense Totals                          | \$13,063,713.00   | \$0.00            | \$13,063,713.00   | \$1,210,725.00             | \$0.00           | \$8,475,075.00   | \$4,588,638.00            | 65%           |
|                         | EXPENSE TOTALS                                      | \$13,063,713.00   | \$0.00            | \$13,063,713.00   | \$1,210,725.00             | \$0.00           | \$8,475,075.00   | \$4,588,638.00            | 65%           |
|                         | Department 6100 - Medicaid Totals                   | (\$13,063,713.00) | \$0.00            | (\$13,063,713.00) | (\$1,210,725.00)           | \$0.00           | (\$8,475,075.00) | (\$4,588,638.00)          | 65%           |
| Department              | <b>6101 - Medical Assistance</b>                    |                   |                   |                   |                            |                  |                  |                           |               |
|                         | EXPENSE                                             |                   |                   |                   |                            |                  |                  |                           |               |
|                         | Contractual Expense                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 470                     | Contract                                            | 500.00            | .00               | 500.00            | .00                        | .00              | .00              | 500.00                    | 0             |
|                         | Contractual Expense Totals                          | \$500.00          | \$0.00            | \$500.00          | \$0.00                     | \$0.00           | \$0.00           | \$500.00                  | 0%            |
|                         | EXPENSE TOTALS                                      | \$500.00          | \$0.00            | \$500.00          | \$0.00                     | \$0.00           | \$0.00           | \$500.00                  | 0%            |
|                         | Department 6101 - Medical Assistance Totals         | (\$500.00)        | \$0.00            | (\$500.00)        | \$0.00                     | \$0.00           | \$0.00           | (\$500.00)                | 0%            |
| Department              | <b>6109 - Aid To Dependent Children</b>             |                   |                   |                   |                            |                  |                  |                           |               |
|                         | EXPENSE                                             |                   |                   |                   |                            |                  |                  |                           |               |
|                         | Contractual Expense                                 |                   |                   |                   |                            |                  |                  |                           |               |
| 470                     | Contract                                            | 3,000,000.00      | (2,000.00)        | 2,998,000.00      | 357,076.34                 | .00              | 2,611,013.25     | 386,986.75                | 87            |

## Expense Budget Performance Report

Date Range 01/01/26 - 08/31/26

Include Rollup Account and Rollup to Account

| Account                 | Account Description                            | Adopted<br>Budget | Budget<br>Amendments | Amended<br>Budget | Current Month<br>Transactions | YTD<br>Encumbrances | YTD<br>Transactions | Budget - YTD<br>Transactions | % Used/<br>Rec'd |
|-------------------------|------------------------------------------------|-------------------|----------------------|-------------------|-------------------------------|---------------------|---------------------|------------------------------|------------------|
| <b>Fund A - General</b> |                                                |                   |                      |                   |                               |                     |                     |                              |                  |
| Department              | <b>6109 - Aid To Dependent Children</b>        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense Totals                     | \$3,000,000.00    | (\$2,000.00)         | \$2,998,000.00    | \$357,076.34                  | \$0.00              | \$2,611,013.25      | \$386,986.75                 | 87%              |
|                         | EXPENSE TOTALS                                 | \$3,000,000.00    | (\$2,000.00)         | \$2,998,000.00    | \$357,076.34                  | \$0.00              | \$2,611,013.25      | \$386,986.75                 | 87%              |
| Department              | <b>6109 - Aid To Dependent Children Totals</b> | (\$3,000,000.00)  | \$2,000.00           | (\$2,998,000.00)  | (\$357,076.34)                | \$0.00              | (\$2,611,013.25)    | (\$386,986.75)               | 87%              |
| Department              | <b>6119 - Child Care</b>                       |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense Totals                     | \$6,000,000.00    | (\$33,000.00)        | \$5,967,000.00    | \$254,639.44                  | .00                 | \$2,133,319.86      | \$3,833,680.14               | 36%              |
|                         | EXPENSE TOTALS                                 | \$6,000,000.00    | (\$33,000.00)        | \$5,967,000.00    | \$254,639.44                  | \$0.00              | \$2,133,319.86      | \$3,833,680.14               | 36%              |
| Department              | <b>6119 - Child Care Totals</b>                | (\$6,000,000.00)  | \$33,000.00          | (\$5,967,000.00)  | (\$254,639.44)                | \$0.00              | (\$2,133,319.86)    | (\$3,833,680.14)             | 36%              |
| Department              | <b>6123 - Juvenile Delinquent Care</b>         |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense Totals                     | \$1,000.00        | \$33,000.00          | \$34,000.00       | \$106.02                      | .00                 | \$27,618.70         | \$6,381.30                   | 81%              |
|                         | EXPENSE TOTALS                                 | \$1,000.00        | \$33,000.00          | \$34,000.00       | \$106.02                      | \$0.00              | \$27,618.70         | \$6,381.30                   | 81%              |
| Department              | <b>6123 - Juvenile Delinquent Care Totals</b>  | (\$1,000.00)      | (\$33,000.00)        | (\$34,000.00)     | (\$106.02)                    | \$0.00              | (\$27,618.70)       | (\$6,381.30)                 | 81%              |
| Department              | <b>6129 - State Training School</b>            |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense Totals                     | \$300,000.00      | .00                  | \$300,000.00      | .00                           | .00                 | .00                 | \$300,000.00                 | 0%               |
|                         | EXPENSE TOTALS                                 | \$300,000.00      | \$0.00               | \$300,000.00      | \$0.00                        | \$0.00              | \$0.00              | \$300,000.00                 | 0%               |
| Department              | <b>6129 - State Training School Totals</b>     | (\$300,000.00)    | \$0.00               | (\$300,000.00)    | \$0.00                        | \$0.00              | \$0.00              | (\$300,000.00)               | 0%               |
| Department              | <b>6140 - Home Relief</b>                      |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense Totals                     | \$2,000,000.00    | .00                  | \$2,000,000.00    | \$351,226.19                  | .00                 | \$1,693,887.71      | \$306,112.29                 | 85%              |
|                         | EXPENSE TOTALS                                 | \$2,000,000.00    | \$0.00               | \$2,000,000.00    | \$351,226.19                  | \$0.00              | \$1,693,887.71      | \$306,112.29                 | 85%              |
| Department              | <b>6140 - Home Relief Totals</b>               | (\$2,000,000.00)  | \$0.00               | (\$2,000,000.00)  | (\$351,226.19)                | \$0.00              | (\$1,693,887.71)    | (\$306,112.29)               | 85%              |
| Department              | <b>6141 - Fuel Crisis Assistance</b>           |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | EXPENSE                                        |                   |                      |                   |                               |                     |                     |                              |                  |
|                         | Contractual Expense Totals                     | \$33,752.00       | .00                  | \$33,752.00       | .00                           | .00                 | \$20,487.86         | \$13,264.14                  | 61%              |
|                         | EXPENSE TOTALS                                 | \$33,752.00       | \$0.00               | \$33,752.00       | \$0.00                        | \$0.00              | \$20,487.86         | \$13,264.14                  | 61%              |

# WARREN COUNTY

## Receipts by G/L Distribution Report - Detail

From Date: 08/01/2026 - To Date: 08/31/2026

*August Local  
Revenue*

| G/L Account Number | G/L Date | Due To/From Fund | Project | Transactions | Debit Amount | Credit Amount |
|--------------------|----------|------------------|---------|--------------|--------------|---------------|
|--------------------|----------|------------------|---------|--------------|--------------|---------------|

Fund: A - General  
 Department: 6010 - Social Services  
 Account: 1810 - Administration

08/11/2026 1 \$0.00 \$513.54

| Receipt Number | Receipt Batch Number | Payment Code | Transaction Description | Received From | Debit Amount | Credit Amount |
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|

|               |               |             |                         |                                       |  |        |
|---------------|---------------|-------------|-------------------------|---------------------------------------|--|--------|
| 2026-00005067 | 2026-00000384 | A.6010 1810 | 7/26 Federal Fee Monies | Warren County Support Collection Unit |  | 513.54 |
|---------------|---------------|-------------|-------------------------|---------------------------------------|--|--------|

08/31/2026 1 \$0.00 \$594.09

| Receipt Number | Receipt Batch Number | Payment Code | Transaction Description | Received From | Debit Amount | Credit Amount |
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|

|               |               |             |                               |                               |  |        |
|---------------|---------------|-------------|-------------------------------|-------------------------------|--|--------|
| 2026-00005470 | 2026-00000408 | A.6010 1810 | 8/26 Cash Book; Admin Charges | Warren County Social Services |  | 594.09 |
|---------------|---------------|-------------|-------------------------------|-------------------------------|--|--------|

Account Total: Administration 2 \$0.00 \$1,107.63

Account: 1811 - Medical Incentive Earning

08/06/2026 1 \$0.00 \$2,284.04

| Receipt Number | Receipt Batch Number | Payment Code | Transaction Description | Received From | Debit Amount | Credit Amount |
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|

|               |               |             |                           |                               |  |          |
|---------------|---------------|-------------|---------------------------|-------------------------------|--|----------|
| 2026-00004994 | 2026-00000372 | A.6010 1811 | 7/26 Food Stamp Incentive | Warren County Social Services |  | 2,284.04 |
|---------------|---------------|-------------|---------------------------|-------------------------------|--|----------|

08/11/2026 1 \$0.00 \$3,861.58

| Receipt Number | Receipt Batch Number | Payment Code | Transaction Description | Received From | Debit Amount | Credit Amount |
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|
|----------------|----------------------|--------------|-------------------------|---------------|--------------|---------------|

|               |               |             |                                |                                       |  |          |
|---------------|---------------|-------------|--------------------------------|---------------------------------------|--|----------|
| 2026-00005067 | 2026-00000384 | A.6010 1811 | 7/26 Medical Incentive Earning | Warren County Support Collection Unit |  | 3,861.58 |
|---------------|---------------|-------------|--------------------------------|---------------------------------------|--|----------|

Account Total: Medical Incentive Earning 2 \$0.00 \$6,145.62

# WARREN COUNTY

## Receipts by G/L Distribution Report - Detail

From Date: 08/01/2026 - To Date: 08/31/2026

| G/L Account Number | G/L Date | Due To/From Fund | Project | Transactions | Debit Amount | Credit Amount |
|--------------------|----------|------------------|---------|--------------|--------------|---------------|
|--------------------|----------|------------------|---------|--------------|--------------|---------------|

Department Total: Social Services

\$0.00      \$7,253.25

Department: 6030 - Countryside Adult Home

Account: 1830 - Repay - Adult Care, Pub Inst

08/31/2026

3      \$0.00      \$85,963.16

| Receipt Number | Receipt Batch Number | Payment Code | Transaction Description     | Received From                 | Debit Amount | Credit Amount |
|----------------|----------------------|--------------|-----------------------------|-------------------------------|--------------|---------------|
| 2026-00005470  | 2026-00000408        | A.6030 1830  | 8/26 Cash Book; Public Home | Warren County Social Services |              | 57,398.76     |
| 2026-00005471  | 2026-00000408        | A.6030 1830  | 8/26 ACH Cash Book          | Warren County Social Services |              | 7,692.40      |
| 2026-00005471  | 2026-00000408        | A.6030 1830  | 8/26 ACH Cash Book          | Warren County Social Services |              | 20,872.00     |

Account Total: Repay - Adult Care, Pub Inst

3      \$0.00      \$85,963.16

Department Total: Countryside Adult Home

\$0.00      \$85,963.16

Department: 6055 - Daycare

Account: 1855 - Repayments of Day Care

08/31/2026

1      \$0.00      \$440.00

| Receipt Number | Receipt Batch Number | Payment Code | Transaction Description  | Received From                 | Debit Amount | Credit Amount |
|----------------|----------------------|--------------|--------------------------|-------------------------------|--------------|---------------|
| 2026-00005470  | 2026-00000408        | A.6055 1855  | 8/26 Cash Book; Day Care | Warren County Social Services |              | 440.00        |

Account Total: Repayments of Day Care

1      \$0.00      \$440.00

Department Total: Daycare

\$0.00      \$440.00

Department: 6101 - Medical Assistance

Account: 1801 - Repay of Medical Assist

# WARREN COUNTY

## Receipts by G/L Distribution Report - Detail

From Date: 08/01/2026 - To Date: 08/31/2026

| G/L Account Number                           | G/L Date             | Due To/From Fund | Project                          | Transactions                          | Debit Amount | Credit Amount |
|----------------------------------------------|----------------------|------------------|----------------------------------|---------------------------------------|--------------|---------------|
|                                              | 08/11/2026           |                  |                                  | 1                                     | \$0.00       | \$2,959.35    |
| Receipt Number                               | Receipt Batch Number | Payment Code     | Transaction Description          | Received From                         | Debit Amount | Credit Amount |
| 2026-00005067                                | 2026-00000384        | A.6101 1801      | 7/26 Repay of Medical Assistance | Warren County Support Collection Unit |              | 2,959.35      |
|                                              | 08/31/2026           |                  |                                  | 1                                     | \$0.00       | \$1,076.86    |
| Receipt Number                               | Receipt Batch Number | Payment Code     | Transaction Description          | Received From                         | Debit Amount | Credit Amount |
| 2026-00005470                                | 2026-00000408        | A.6101 1801      | 8/26 Cash Book; Medicaid         | Warren County Social Services         |              | 1,076.86      |
| Account Total: Repay of Medical Assist       |                      |                  |                                  | 2                                     | \$0.00       | \$4,036.21    |
| Department Total: Medical Assistance         |                      |                  |                                  |                                       | \$0.00       | \$4,036.21    |
| Department: 6109 - Aid To Dependent Children |                      |                  |                                  |                                       |              |               |
| Account: 1809 - Repay of Aid to A.D.C.       |                      |                  |                                  |                                       |              |               |
|                                              | 08/11/2026           |                  |                                  | 2                                     | \$0.00       | \$13,166.31   |
| Receipt Number                               | Receipt Batch Number | Payment Code     | Transaction Description          | Received From                         | Debit Amount | Credit Amount |
| 2026-00005067                                | 2026-00000384        | A.6109 1809      | 7/26 Repay of Aid to A.D.C.      | Warren County Support Collection Unit |              | 9,877.40      |
| 2026-00005067                                | 2026-00000384        | A.6109 1809      | 7/26 Repay of Aid to EAF         | Warren County Support Collection Unit |              | 3,288.91      |
|                                              | 08/31/2026           |                  |                                  | 1                                     | \$0.00       | \$56.00       |
| Receipt Number                               | Receipt Batch Number | Payment Code     | Transaction Description          | Received From                         | Debit Amount | Credit Amount |
| 2026-00005470                                | 2026-00000408        | A.6109 1809      | 8/26 Cash Book; Aid to Dependent | Warren County                         |              | 56.00         |

# WARREN COUNTY

## Receipts by G/L Distribution Report - Detail

From Date: 08/01/2026 - To Date: 08/31/2026

| G/L Account Number                          | G/L Date             | Due To/From Fund | Project                                 | Transactions                          | Debit Amount | Credit Amount |
|---------------------------------------------|----------------------|------------------|-----------------------------------------|---------------------------------------|--------------|---------------|
| Children                                    |                      |                  |                                         |                                       |              |               |
| Social Services                             |                      |                  |                                         |                                       |              |               |
| Account Total: Repay of Aid to A.D.C.       |                      |                  |                                         | 3                                     | \$0.00       | \$13,222.31   |
| Department Total: Aid To Dependent Children |                      |                  |                                         |                                       | \$0.00       | \$13,222.31   |
| Department: 6119 - Child Care               |                      |                  |                                         |                                       |              |               |
| Account: 1819 - Repay of Child Care         |                      |                  |                                         |                                       |              |               |
| 08/11/2026                                  |                      |                  |                                         | 1                                     | \$0.00       | \$581.60      |
| Receipt Number                              | Receipt Batch Number | Payment Code     | Transaction Description                 | Received From                         | Debit Amount | Credit Amount |
| 2026-00005067                               | 2026-00000384        | A.6119 1819      | 7/26 Repay of Child Care                | Warren County Support Collection Unit |              | 581.60        |
| 08/31/2026                                  |                      |                  |                                         | 1                                     | \$0.00       | \$71,291.66   |
| Receipt Number                              | Receipt Batch Number | Payment Code     | Transaction Description                 | Received From                         | Debit Amount | Credit Amount |
| 2026-00005470                               | 2026-00000408        | A.6119 1819      | 8/26 Cash Book; Child Welfare           | Warren County Social Services         |              | 71,291.66     |
| Account Total: Repay of Child Care          |                      |                  |                                         | 2                                     | \$0.00       | \$71,873.26   |
| Department Total: Child Care                |                      |                  |                                         |                                       | \$0.00       | \$71,873.26   |
| Department: 6140 - Home Relief              |                      |                  |                                         |                                       |              |               |
| Account: 1840 - Repay of Home Relief        |                      |                  |                                         |                                       |              |               |
| 08/10/2026                                  |                      |                  |                                         | 1                                     | \$0.00       | \$6,592.87    |
| Receipt Number                              | Receipt Batch Number | Payment Code     | Transaction Description                 | Received From                         | Debit Amount | Credit Amount |
| 2026-00005007                               | 2026-00000375        | A.6140 1840      | SSI Interim Funds; Rachael A Macwhinnie | US Treasury                           |              | 6,592.87      |
| 08/11/2026                                  |                      |                  |                                         | 1                                     | \$0.00       | \$1,426.73    |

User: Jill Mammone

Pages: 4 of 5

9/10/2026 8:59:23 AM

# WARREN COUNTY

## Receipts by G/L Distribution Report - Detail

From Date: 08/01/2026 - To Date: 08/31/2026

| G/L Account Number                  |                      |              | G/L Date   | Due To/From Fund | Project                    | Transactions                          | Debit Amount | Credit Amount |
|-------------------------------------|----------------------|--------------|------------|------------------|----------------------------|---------------------------------------|--------------|---------------|
|                                     |                      |              |            |                  |                            |                                       |              |               |
| Receipt Number                      | Receipt Batch Number | Payment Code |            |                  | Transaction Description    | Received From                         | Debit Amount | Credit Amount |
| 2026-00005067                       | 2026-00000384        | A.6140 1840  |            |                  | 7/26 Repay of Home Relief  | Warren County Support Collection Unit |              | 1,426.73      |
|                                     |                      |              | 08/31/2026 |                  |                            | 1                                     | \$0.00       | \$873.00      |
| Receipt Number                      | Receipt Batch Number | Payment Code |            |                  | Transaction Description    | Received From                         | Debit Amount | Credit Amount |
| 2026-00005470                       | 2026-00000408        | A.6140 1840  |            |                  | 8/26 Cash Book; Safety Net | Warren County Social Services         |              | 873.00        |
| Account Total: Repay of Home Relief |                      |              |            |                  |                            | 3                                     | \$0.00       | \$8,892.60    |
| Department Total: Home Relief       |                      |              |            |                  |                            |                                       | \$0.00       | \$8,892.60    |
| Fund Total: General                 |                      |              |            |                  |                            |                                       | \$0.00       | \$191,680.79  |
| Grand Total:                        |                      |              |            |                  |                            | 18                                    | \$0.00       | \$191,680.79  |

2026 DSS OVERTIME REPORT

| Week End | 2025 OT | 2026 OT | Reason                                                             | CPS After Hrs/ OnCall | Foster Care | Fraud | Prevent ive | Child Support | Legal | APS  | TA/ Employ | SNAP | Reception | Training | CPS    | HEAP | RESOURCES | MISC | COMP   |         | % change |
|----------|---------|---------|--------------------------------------------------------------------|-----------------------|-------------|-------|-------------|---------------|-------|------|------------|------|-----------|----------|--------|------|-----------|------|--------|---------|----------|
| 01/11/26 | 78.56   | 85.55   | Home Visits/ Placement Transports                                  | 44.31                 |             |       |             |               |       |      |            |      |           | 9.33     | 6.54   |      |           |      | 25.37  |         | 9%       |
| 01/25/26 | 101.12  | 115.49  | Placements/review/scannign/SCR/mts/HV/interviews                   | 64.28                 | 1.13        |       |             |               |       |      |            |      |           | 14.57    | 4.91   |      |           |      | 30.60  | 115.49  | 14%      |
| 02/08/26 | 119.62  | 91.47   | HV, on call field rwork/notes/parent mtg and review/training       | 41.47                 |             |       |             |               |       |      |            |      |           | 18.03    | 6.08   |      |           |      | 25.89  | 91.47   | -24%     |
| 02/22/26 | 120.31  | 84.66   | HV, Code Blue, Homeless, Investigations                            | 66.34                 |             |       | 0.77        |               |       | 1.00 |            |      |           | 9.08     | 5.47   |      |           |      | 2.00   | 84.66   | -30%     |
| 03/08/26 | 117.07  | 70.66   | HV, Homeless placement, scanning, training, Transport for visit    | 42.62                 | 0.42        |       |             |               |       |      |            |      |           | 5.00     | 4.53   | 0.50 |           |      | 17.59  | 70.66   | -40%     |
| 03/22/26 | 100.93  | 191.20  | Scanning, HV, Homeless placement , locate missing teen             | 33.27                 | 0.97        |       |             |               |       |      |            |      |           |          | 1.83   |      |           |      | 155.13 | 191.20  | 89%      |
| 04/05/26 | 183.30  | 207.04  | Scanning, Training, Removal, New Cases                             | 36.10                 |             |       |             |               |       | 2.18 |            |      |           | 11.42    | 15.54  |      |           |      | 141.80 | 207.04  | 13%      |
| 04/19/26 | 100.29  | 111.31  | Transportation of youth, training, on call,HV,removal, placement   | 41.04                 | 14.50       |       | 1.50        |               |       |      |            |      |           | 8.00     | 6.42   |      |           |      | 39.85  | 111.31  | 11%      |
| 05/03/26 | 151.03  | 125.71  | HV, Homeless placement, Foster care training, court case           | 33.26                 |             |       | 0.50        |               |       |      |            |      |           |          | 9.53   | 7.57 |           |      | 74.85  | 125.71  | -17%     |
| 05/17/26 | 181.18  | 137.22  | FC classes, HV's New CW training                                   | 51.75                 |             |       | 0.58        |               |       |      |            |      |           | 19.51    | 6.31   |      |           |      | 59.07  | 137.22  | -24%     |
| 05/31/26 | 138.65  | 148.78  | Training, Conference , on call Foster Care class,                  | 54.02                 | 0.75        |       | 0.50        |               |       |      |            |      |           | 9.23     | 5.68   |      |           |      | 78.60  | 148.78  | 7%       |
| 06/14/26 | 100.30  | 102.24  | Training, on call, Field Work, APS                                 | 33.46                 |             |       | 0.62        |               |       | 1.95 |            |      |           | 12.19    | 5.52   |      |           |      | 48.50  | 102.24  | 2%       |
| 06/28/26 | 111.23  | 125.45  | Training, on call, Field work, home visit, APS                     | 30.97                 |             | 1.42  |             |               |       | 2.52 |            |      |           | 37.02    | 12.82  |      |           |      | 40.70  | 125.45  | 13%      |
| 07/12/26 | 104.12  | 107.06  | On Call, Home visits                                               | 2.20                  | 1.92        |       |             |               |       | 1.00 |            |      |           | 41.92    | 2.20   |      |           |      | 57.82  | 107.06  | 3%       |
| 07/26/26 | 114.81  | 65.84   | on call, training, operational needs                               | 33.31                 | 2.19        |       |             |               |       | 0.32 |            |      |           | 10.19    |        |      |           |      | 19.83  | 65.84   | -43%     |
| 08/09/26 | 91.75   | 112.73  | on call ,training, new cases, field work                           | 60.17                 | 0.50        |       |             |               |       |      |            |      |           | 6.13     | 5.40   |      |           |      | 40.53  | 112.73  | 23%      |
| 08/23/26 | 116.68  | 140.91  | on call, training, removals, event at the Dome, homeless placement | 61.36                 |             |       |             |               |       |      |            |      |           | 9.00     | 7.69   |      |           |      | 62.86  | 140.91  | 21%      |
| 09/06/26 | 107.70  | 52.95   | on call , field work, meetings, home visits                        | 30.67                 | 0.60        |       | 0.67        |               |       |      |            |      |           |          | 8.03   |      |           |      | 12.98  | 52.95   | -51%     |
| 09/20/26 | 76.53   |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        | 0.00    |          |
| 10/04/26 | 81.42   |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        | 0.00    |          |
| 10/18/26 | 104.12  |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        |         |          |
| 11/01/26 | 156.27  |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        |         |          |
| 11/15/26 | 93.66   |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        |         |          |
| 11/29/26 | 125.20  |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        |         |          |
| 12/13/26 | 114.44  |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        |         |          |
| 12/27/26 |         |         |                                                                    |                       |             |       |             |               |       |      |            |      |           |          |        |      |           |      |        |         |          |
| YTD      | 2890.29 | 2076.27 |                                                                    | 760.60                | 22.98       | 1.42  | 5.14        | 0.00          | 0.00  | 8.97 | 0.00       | 0.00 | 0.00      | 230.15   | 112.54 | 0.50 | 0.00      | 0.00 | 933.97 | 1990.72 | -28%     |

| 2027 Revenue and Expenditure Projections |                       |                  |                                             | Appropriations        |                   |                       |                       |  |  |
|------------------------------------------|-----------------------|------------------|---------------------------------------------|-----------------------|-------------------|-----------------------|-----------------------|--|--|
| *NOT including SNAP cost shift           |                       |                  |                                             | Requested-2027        |                   |                       |                       |  |  |
|                                          |                       |                  |                                             |                       |                   |                       |                       |  |  |
|                                          | <b>Adopted</b>        | <b>Adopted</b>   |                                             | <b>Total</b>          |                   | <b>Total</b>          |                       |  |  |
|                                          | <b>2026</b>           | <b>2026</b>      | <b>2026</b>                                 | <b>2027 Projected</b> | <b>Proj Reimb</b> | <b>2027 Projected</b> | <b>2027 Projected</b> |  |  |
| Department Code/Name                     | <b>Expense Budget</b> | <b>Revenue</b>   | <b>County Share</b>                         | <b>Expenses</b>       | <b>Rate</b>       | <b>Revenue</b>        | <b>County Share</b>   |  |  |
| 6010 - Administration                    | \$ 16,160,874         | \$ 12,224,689    | \$ 3,936,185                                | \$ 17,060,832         | 70%               | \$ 11,942,582         | \$ 5,118,250          |  |  |
| 6050 - Public Facility for Children      | \$ 30,000             | \$ 14,700        | \$ 15,300                                   | \$ 125,000            | 49%               | \$ 61,250             | \$ 63,750             |  |  |
| 6055 - Day Care                          | \$ 1,300,000          | \$ 1,301,494     | \$ (1,494)                                  | \$ 3,085,392          | 99%               | \$ 3,063,329          | \$ 22,063             |  |  |
| 6070 - Service for Recipients            | \$ 606,400            | \$ 606,400       | \$ -                                        | \$ 312,000            |                   | \$ 1,786,522          | \$ (1,474,522)        |  |  |
| 6100 - MMIS                              | \$ 13,063,713         |                  | \$ 13,063,713                               | \$ 12,349,395         |                   | \$ -                  | \$ 12,349,395         |  |  |
| 6101 - Medical Assistance                | \$ 500                |                  | \$ 500                                      | \$ 5,000              |                   | \$ -                  | \$ 5,000              |  |  |
| 6109 - TANF - ADC                        | \$ 3,000,000          | \$ 1,590,000     | \$ 1,410,000                                | \$ 4,200,000          | 57%               | \$ 2,394,000          | \$ 1,806,000          |  |  |
| 6119 - Child Care (Foster Care)          | \$ 6,000,000          | \$ 4,620,000     | \$ 1,380,000                                | \$ 5,412,952          | 74%               | \$ 4,005,584          | \$ 1,407,368          |  |  |
| 6123 - JD - State Detention              | \$ 1,000              |                  | \$ 1,000                                    | \$ 35,000             |                   | \$ -                  | \$ 35,000             |  |  |
| 6129 - State Training School             | \$ 300,000            |                  | \$ 300,000                                  | \$ 300,000            |                   | \$ -                  | \$ 300,000            |  |  |
| 6140 - Safety Net (HR)                   | \$ 2,000,000          | \$ 720,000       | \$ 1,280,000                                | \$ 3,500,000          | 33%               | \$ 1,155,000          | \$ 2,345,000          |  |  |
| 6141 - HEAP                              | \$ 33,752             | \$ 33,752        | \$ -                                        | \$ 31,345             |                   | \$ 31,345             | \$ -                  |  |  |
| 6142 - Emergency Aid to Adults           | \$ 5,000              | \$ 2,500         | \$ 2,500                                    | \$ 5,000              | 47%               | \$ 2,350              | \$ 2,650              |  |  |
| 6150 - SNAP Benefits                     |                       |                  |                                             |                       |                   |                       |                       |  |  |
| 7311 - YB Ret Health Ins                 | \$ 8,509              |                  | \$ 8,509                                    | \$ 9,360              |                   |                       | \$ 9,360              |  |  |
| 7312 - Yth Delinquency Prevention        | \$ 358,043            | \$ 157,614       | \$ 200,429                                  | \$ 357,843            |                   | \$ 184,670            | \$ 173,173            |  |  |
|                                          | \$ 42,867,791         | \$ 21,271,149    | \$ 21,596,642                               | \$ 46,789,119         |                   | \$ 24,626,632         | \$ 22,162,487         |  |  |
|                                          |                       |                  |                                             |                       |                   |                       |                       |  |  |
|                                          |                       |                  |                                             |                       |                   |                       |                       |  |  |
| 6030 - Countryside Adult Home            | \$ 3,016,420          | \$ 993,868       | \$ 993,867                                  | \$ 3,187,299          |                   | \$ 1,129,125          | \$ 843,174            |  |  |
|                                          | Private Pay/OFA       | \$ 1,028,685     |                                             | Private Pay/OFA       |                   | \$ 1,215,000          |                       |  |  |
|                                          |                       |                  |                                             |                       |                   |                       |                       |  |  |
|                                          |                       |                  |                                             |                       |                   |                       |                       |  |  |
| <b>TOTALS</b>                            | \$ 45,884,211.00      | \$ 23,293,702.44 | \$ 22,590,508.56                            | \$ 49,976,418.00      |                   | \$ 26,970,757         | \$ 23,005,661         |  |  |
|                                          |                       |                  |                                             |                       |                   |                       |                       |  |  |
|                                          |                       |                  |                                             |                       |                   |                       |                       |  |  |
| <b>2026 Proj County Share</b>            | \$ 22,590,509         |                  |                                             |                       | <b>Expenses</b>   | <b>Revenue</b>        |                       |  |  |
| <b>2027 Proj County Share</b>            | \$ 23,005,661         |                  |                                             | <b>2026</b>           | \$ 45,884,211     | \$ 23,293,702         |                       |  |  |
|                                          |                       |                  |                                             | <b>2027</b>           | \$ 49,976,418     | \$ 26,970,757         |                       |  |  |
|                                          |                       |                  | <b>Net Inc to 2027 Budget &amp; Revenue</b> |                       | \$ 4,092,207      | \$ 3,677,055          |                       |  |  |
| <b>County Share Inc/Decrease</b>         | \$ 415,152            |                  |                                             |                       |                   |                       |                       |  |  |
|                                          | 1.84%                 |                  |                                             |                       | 8.9%              | 15.8%                 |                       |  |  |

ATTACHMENT #2

| 2027 Revenue and Expenditure Projections<br>with SNAP Cost Shift |                                   |                            |                                  | Appropriations<br>Requested-2027    |                    |                                    |                                |
|------------------------------------------------------------------|-----------------------------------|----------------------------|----------------------------------|-------------------------------------|--------------------|------------------------------------|--------------------------------|
|                                                                  | Adopted<br>2026<br>Expense Budget | Adopted<br>2026<br>Revenue | 2026<br>County Share             | Total<br>2027 Projected<br>Expenses | Proj Reimb<br>Rate | Total<br>2027 Projected<br>Revenue | 2027 Projected<br>County Share |
| 6010 - Administration                                            | \$ 16,160,874                     | \$ 12,224,689              | \$ 3,936,185                     | \$ 17,060,832                       | 70%                | \$ 11,942,582                      | \$ 5,118,250                   |
| SNAP Admin Cost Shift                                            |                                   |                            |                                  |                                     |                    | \$ (470,428)                       | \$ 470,428                     |
| 6050 - Public Facility for Children                              | \$ 30,000                         | \$ 14,700                  | \$ 15,300                        | \$ 125,000                          | 49%                | \$ 61,250                          | \$ 63,750                      |
| 6055 - Day Care                                                  | \$ 1,300,000                      | \$ 1,301,494               | \$ (1,494)                       | \$ 3,085,392                        | 99%                | \$ 3,063,329                       | \$ 22,063                      |
| 6070 - Service for Recipients                                    | \$ 606,400                        | \$ 606,400                 | \$ -                             | \$ 312,000                          |                    | \$ 1,786,522                       | \$ (1,474,522)                 |
| 6100 - MMIS                                                      | \$ 13,063,713                     |                            | \$ 13,063,713                    | \$ 12,349,395                       |                    | \$ -                               | \$ 12,349,395                  |
| 6101 - Medical Assistance                                        | \$ 500                            |                            | \$ 500                           | \$ 5,000                            |                    | \$ -                               | \$ 5,000                       |
| 6109 - TANF - ADC                                                | \$ 3,000,000                      | \$ 1,590,000               | \$ 1,410,000                     | \$ 4,200,000                        | 57%                | \$ 2,394,000                       | \$ 1,806,000                   |
| 6119 - Child Care (Foster Care)                                  | \$ 6,000,000                      | \$ 4,620,000               | \$ 1,380,000                     | \$ 5,412,952                        | 74%                | \$ 4,005,584                       | \$ 1,407,368                   |
| 6123 - JD - State Detention                                      | \$ 1,000                          |                            | \$ 1,000                         | \$ 35,000                           |                    | \$ -                               | \$ 35,000                      |
| 6129 - State Training School                                     | \$ 300,000                        |                            | \$ 300,000                       | \$ 300,000                          |                    | \$ -                               | \$ 300,000                     |
| 6140 - Safety Net (HR)                                           | \$ 2,000,000                      | \$ 720,000                 | \$ 1,280,000                     | \$ 3,500,000                        | 33%                | \$ 1,155,000                       | \$ 2,345,000                   |
| 6141 - HEAP                                                      | \$ 33,752                         | \$ 33,752                  | \$ -                             | \$ 31,345                           |                    | \$ 31,345                          | \$ 31,345                      |
| 6142 - Emergency Aid to Adults                                   | \$ 5,000                          | \$ 2,500                   | \$ 2,500                         | \$ 5,000                            | 47%                | \$ 2,350                           | \$ 2,650                       |
| 6150- SNAP Benefits                                              |                                   |                            |                                  | \$ 563,225                          |                    |                                    | \$ 563,225                     |
| 7311 - YB Ret Health Ins                                         | \$ 8,509                          |                            | \$ 8,509                         | \$ 9,360                            |                    |                                    | \$ 9,360                       |
| 7312 - Yth Delinquency Prevention                                | \$ 358,043                        | \$ 157,614                 | \$ 200,429                       | \$ 357,843                          |                    | \$ 184,670                         | \$ 173,173                     |
|                                                                  | \$ 42,867,791                     | \$ 21,271,149              | \$ 21,596,642                    | \$ 47,352,344                       |                    | \$ 24,156,205                      | \$ 23,227,484                  |
| 6030 - Countryside Adult Home                                    | \$ 3,016,420                      | \$ 993,868                 | \$ 993,867                       | \$ 3,187,299                        |                    | \$ 1,129,125                       | \$ 843,174                     |
|                                                                  | Private Pay/OFA                   | \$ 1,028,685               |                                  | Private Pay/OFA                     |                    | \$ 1,215,000                       |                                |
| <b>Totals</b>                                                    | \$ 45,884,211.00                  | \$ 23,293,702.00           | \$ 22,590,509.00                 | \$ 50,539,643                       |                    | \$ 26,500,330                      | \$ 24,039,313                  |
| <b>2026 Proj County Share</b>                                    | \$ 22,590,509                     |                            |                                  |                                     | Expenses           | Revenue                            |                                |
| <b>2027 Proj County Share</b>                                    | \$ 24,039,313                     |                            |                                  | 2026                                | \$ 45,884,211      | \$ 23,293,702                      |                                |
|                                                                  |                                   |                            |                                  | 2027                                | \$ 50,539,643      | \$ 26,500,330                      |                                |
|                                                                  |                                   |                            | Net Inc to 2027 Budget & Revenue |                                     | \$ 4,655,432       | \$ 3,206,628                       |                                |
| <b>County Share Inc/Decrease</b>                                 | \$ 1,448,804                      |                            |                                  |                                     |                    |                                    |                                |
|                                                                  | 6.41%                             |                            |                                  |                                     | 10.1%              | 13.8%                              |                                |

## **2027 Budget Recap**

### **6010 Administration:**

#### Personnel:

- Incremental increase for Fiscal Manager (increment 2 to 3)
- Deletion of a Social Welfare Examiner
- Change of Medicaid Clerk (grade 5) to Senior Clerk (grade 4)  
(Personnel requests result in slight decrease to County share).
- (H.R 1) impacts: (Significant impact to DSS budget)
  - Federal reduction to the SNAP Administrative reimbursement 50% to 25% increasing the local share effective 10/1/26.
  - Potential SNAP Benefit Cost shift - effective FFY 28 (Oct 2027) proposed in code 6150, new general ledger code.

#### New Contract Request:

- Care Portal, \$5,000 – platform previously contracted with OCFS that links DSS/families with faith-based organizations. OCFS funding ends, 2/28/27. Cost-benefit is supportive of Family First Prevention Services, providing resources and support to families that are not otherwise funded.
  - 8 churches, 87% of requests have been fulfilled serving 288 children, (6/26)
    - (beds, bedding, strollers, baby gates, clothing, lock boxes, lice treatments, dryer, furniture, etc.)

#### Admin Program Allocation changes only:

- Decrease in the Code Blue Program Allocation
- Slight Increases in SNAP E&T 100% and HEAP Admin

### **6050 Detention:**

DSS is Detention Lead Agency due to administration of funding – However, program and placements are referred by the Probation and County Attorney's Offices. Non-DSS custody. DSS has worked collaboratively with Probation to increase preventive programming to reduce placements.

Budget request is based on 2026 program allocation, and 5 yr look back of actual expenses. To maximize reimbursement there is a shift of the allocation to the STSJP plan.

### **6055 Daycare:**

Significant increase in Daycare OCFS allocation, additional \$1,542,214. Due to programmatic changes and funding constraints DSS maintained a waitlist, reducing the number of families served in 2025 and part of 2026, waitlist ended on 4/14/26. Maintaining the waitlist supported the need and resulted in an increase in allocation.

### **6070 470 – Services for Recipients:**

- 26-OCFS-LCM-13 – Child welfare Advances, Intercepts, Chargebacks, and Claims Adjustments  
\*net of federal funding

- Title XX (slight decrease in allocation), SSBG, Child Welfare Services Allocations
- % of reimbursement seems high because of way claims are settled and are spread across multiple programs in other budget codes.

#### **6100 Medicaid:**

No change to county share.

#### **6101:**

Third party health insurance reimbursement and other Medicaid code expenses (ex. audit fee).

#### **6109 (TANF and EAF)**

(Based on case type and eligibility determination)

- Foster Care and institution placements, State Aid Rates (MSAR)
- Increase Kinship placements (1017) placements
- TA – TANF Cases

#### **6119 (IVE – FC/Prev)**

(Based on case type)

- State Aid Rates (MSAR) for Foster Care Programs and CSE placements
- Reduction in the FCBG from SFY 25/26
- Preventive Contract w/ Wait House
  - Family First Prevention Services Act (FFPSA), reimbursement for Evidence Based Programming, federal Bipartisan budget Act of 2018 (P.L 115-123) enacted 2/9/18 and the NYS approved five-year title IV-E Prevention Plan. This also includes STSJP and RTA youth, and after-care services, with a goal of reducing placements in Detention/OCFS/FC.

#### **6123:**

JD/PINS not eligible for EAF or IVE – based on case type, eligibility factors not provided by other funding codes, “NR.”

#### **6129:**

OCFS placements, chargeback for county share 2 yrs prior, estimated accts payable. Budget is based on 2025 placements and estimated per diem rate, typically released in Jan.

#### **6140 (SN):**

- Temporary Assistance cases
  - Motel rates and temporary housing
  - Congregate Care reimbursements for adults
  - Work pays initiatives – increasing the earned income disregards
  - Increase in burial applications and costs

**6141 - HEAP:**

Program funds issued by the State (advance) to cover locally issued payments. Program payments are issued by the State.

**6142:**

Based on case type, Emergency Aid for Adults, often emergency assistance.

**6150 (new budget code):**

H.R. 1 county portion of NYS SNAP Error rate effective FFY 28 (10/1/27). Error rate is calculated by a sample of 90 cases a month, ½ NYC and ½ ROS. Warren may not even have cases pulled. NYS error rate is above 10%, resulting in a 15 % of benefit level – so roughly \$2.2 million –based on county benefit issuance. SNAP is administered locally but is a State Program and OTDA oversight.

**7311/7312 – Youth Bureau:**

Continue the agreement with Washington County Youth Bureau to administer the Warren County Youth Bureau: Youth Sports and Education, Youth Team Sports, Youth Development Programs. Also includes STSJP and RTA programming.

Worked with OCFS to maximize reimbursements for programming and modify STSJP and RTA plans (including Probation programming).

Pending RTA plan/budget amendment approval and tax cap waiver for 100% of reimbursement for eligible youth and programs.

**2027 Budget Goals:**

- Continue to align program settlements and claiming with correct general ledger codes to maximize reimbursements.
- Quality assurance to prevent case errors, decrease reoccurrence rates, increase participation and engagement rates, and promote successful case outcomes across programs.
- Shorten length of stays in temporary housing and maximize shelter supplement programs for permanent housing. (RSP, SAEP, Shelter Supplemental Plans, Family Centered Case Management) –collaborate with state and community providers to address barriers to housing (social determinants of health, income, etc)
- Using data to develop plans that align with the purpose and relevance of workforce, community, and programmatic changes and needs.