



MEMORANDUM

TO: DCS Division Directors

FROM: Margi Bradway, DCS Director
Britta Schinske, DCS Finance Director

CC: Denell Broncho, DCS Deputy Director
D'Metri Mattocks, DCS Equity Manager
Cynthia Trosino, DCS HR Director

DATE: December 3, 2025

SUBJECT: DCS FY 2027 Budget Guidance

On November 21, 2025, Chair Jessica Vega Pederson issued the [FY 2027 Budget Guidance](#), which outlined her priorities for the upcoming fiscal year. This guidance comes on the heels of the County economist's forecast from the prior week, projecting a **\$10.5 million deficit** in the General Fund. The central goal of this memo is to provide essential instructions for implementing the necessary financial constraints and applying an equity lens to all subsequent budget decisions.

In essence, we are confronting another year of reduced funding, which I recognize presents a significant challenge for DCS Managers when developing reduction packages. I want to express my sincere appreciation for your leadership and partnership throughout this difficult process. Please know that I value the vital work you and your teams perform daily. We will work collaboratively during this budget season to maintain and conserve our essential services to the greatest extent possible. For any discussion regarding the financial forecast or the budget process, please feel free to reach out directly to me or to DCS Finance Director Britta S.

[Key takeaways from the Chair's FY 2027 Budget Guidance:](#)

- DCS is directed to carry out a **constraint exercise of 5% reduction of General Fund**.
- Focus budget decisions on providing direct services to the public, and “prioritize core services and preserve front-line staff.”
- Prioritize legally-required services and voter-approved initiatives.
- Apply an Equity Lens throughout the budget process (see below).



- Analyze our budgets in context of strategic staffing and resources, relating to Human Resources such as: management ratios, vacant positions, span of control, administrative support, and travel and training programs.
- New ongoing budget requests should be prioritized within a department's base current service level budgets by reallocating funding. Overall, the County's budget for one-time-only requests is significantly less than it has been in past years.

What this means for DCS:

- **Constraint.** *I am applying the 5% constraint evenly across four areas* that receive General Fund - Director's Office, MCAS, Elections and Land Use Planning.
- **Indirect Costs.** Our Finance Team is continuing to work with Finance Central to make certain that our indirect costs are incorporated into all of our finance assumptions. As the Chair stated, the Chair asked DCA to take a 6% reduction in FY 2027. The Indirect Cost Allocation Plan can be viewed [here](#).
- **Division-specific constraint proposals.** Please have a draft concept of your proposed constraint packages (5%) by December 17th, and be prepared to discuss them at the December 17th Executive Meeting. Proposed reductions or eliminations must be ongoing and not one-time-only.
 - **Vacancies.** If you must propose to eliminate FTE as part of a reduction package, please strive to eliminate positions that have been open for a long time. The Chair and the Board will be looking to eliminate vacant positions funded by the General Fund, if and when possible.
- **Department-level analysis.** In terms of strategic staffing and other Human Resources-related evaluations. Feel free to reach out to me or Human Resources Manager Cynthia Trosino if you have any additional questions.
 - **Management Ratios and Span of Control.** DCS will be analyzing the span of control at the Department-wide level, and the Director's Office will contact managers if we have any questions.
 - **Administrative Programs.** The Director's Office will analyze at the Department level whether any program is administrative in function. I recognize that DCS has long lacked administrative support needed to do our basic functions.
 - **Travel and Training.** The DCS Director's Office will analyze the travel and training expenditures, to ensure that they directly support a core service and necessary training.
- **Proposed Adds.** As stated above, new ongoing budget requests should be prioritized within a department's base current service level budgets by



reallocating funding. If that is not possible, please use discretion in proposing new additions. Please draft a concept of new ongoing and/or new one-time-only program offers for feedback from the DCS Director's Office.

The FY 2027 Constraint Amounts are below. Regarding the indirect rate, the Transportation Division will be directly charged for certain activities from the Director's Office.

FY 2027 Constraint Amounts			
Division	CSL*	5%	Target Budget
Director's Office**	\$1,824,360	-\$91,218	\$1,733,142
Animal Services	\$13,359,496	-\$667,975	\$12,691,521
Elections	\$8,198,539	-\$374,927	\$7,823,612
LUP	\$2,980,464	-\$149,023	\$2,831,440
TOTAL GF Budget	\$26,362,859	-\$1,283,143	\$25,079,716

* CSL = Current Service Level (excludes one-time-only funding)

** Includes projected indirect revenue

GF = General Fund

While undertaking the constraint exercise, please consider DCS Budget Priorities below.

Strategic Planning and Budget Priorities:

In general, we will strive to align our Budget with the newly developed [County Strategic Plan](#), including Focus Areas and Outcomes with a special focus on areas that DCS is directly responsible for implementing and reporting.

The County Strategic Plan provides a framework for FY 2027 Budget for DCS to develop a DCS Strategic Plan. The DCS Strategic Plan will be organized into a set of four Goals with respective Priorities and Actions, including improving system and processes, centering on our community, strengthening how we do our work and securing our future. We are developing the DCS Strategic Plan in conjunction with developing the FY 2027 Budget.

Priority will be given to programs that:



1. Maintain core services to our customers.

- Why it matters: Core services are the essential functions that directly serve our customers/constituents to fulfill our basic mission.

2. Preserve services needed to perform legally-required duties.

- Why it matters: Failing to meet legal obligations can result in lawsuits, fines and loss of public trust.

3. Maintain promises made to the public, stakeholders, auditor and/or Board, especially those that create reform, efficiency or process improvement.

- Why it matters: Broken promises damage credibility and erode public confidence in the organization.

4. Apply an equity focus to your budget decisions to preserve or advance programs, policies and projects that support DCS equity goals, leading with race.

- Why it matters: Responsible allocation of resources in budget decisions advances the County's commitment to close disparity gaps that are present in our communities.

5. Ensure safety is incorporated into your budget decisions to preserve or advance programs, policies and projects that implement DCS safety goals, especially related to worker safety and the personal safety of DCS employees.

- Why it matters: The safety of both employees and the public is paramount.

Please consider these priorities in developing your constraint and program offer proposals, and in the development of your program offers. The final draft of your program offers are due to the DCS Finance Team on January 13, 2026.

Helpful links to bookmark:

1. [FY 2027 Budget Manuals, Forms, Calendars, and Other Resources](#) from the Central Budget Office.
2. Your division budget worksheet(s). This should have been shared with you by the DCS budget team, if not, please contact Britta.
3. [Budget Allocation Spreadsheets](#) (*only to be shared with DCS Directors*)
4. [Department and Division Narratives](#)
5. [Program Offers](#)
 - [Directors Office](#)
 - [Transportation](#)
 - [Animal Services](#)
 - [Elections](#)
 - [Land Use Planning](#)



NOTE: If you lack access to any of these documents, please contact Britta or Tawnni.

It is our understanding that the approach to developing performance measures will be changing this year. We will provide you with more information as it becomes available.

Equity Guidance:

Equity is a core value of DCS. Please apply an equity lens to your proposed program offers and proposed reduction packages when you submit them to the DCS Director for consideration. The Chair's FY 2027 Letter asked County Managers to use the tools offered by the Office of Diversity and Equity (ODE), and I request that DCS Managers work closely with DCS Equity Manager D'Metri Mattocks to apply those tools. Equity guidance will also be provided at the DCS Managers Budget Workshop.

This year ODE is offering specific tools and resources to apply to the budget, including:

- [FY 2027 Budget Equity Tool](#)
- [FY 2027 Budget Equity Tool Worksheet](#)

With any questions or concerns you may have, please discuss them with DCS Equity Manager, D'Metri Mattocks.

Plain Language

Please use clear and explicit analysis detailing equity impacts in your program offers and proposed reduction packages. This analysis must specifically identify any disparate impacts on vulnerable populations to ensure equity remains central to budget decisions.

- Avoid acronyms or spell out acronyms
- Avoid "terms of art" from your field that would not be understood by others
- Use simple language - 8th grade reading level
- Use active voice
- Use positive language
- Write brief, clear descriptions of the program

[Click here for more information and resources regarding plain language.](#)



Again, if you have any questions about this process, I encourage you to meet with DCS Equity Manager, D'Metri Mattocks.

Next steps and key dates:

- December 8 - DCS Budget Workshop for All Managers.
- December 17 - DCS Directors discussion of draft constraint concepts.
- December 23 - Proposed reductions to meet constraints due to the Department Director.
- January 2 - Division Directors submit one-time-only proposals to the DCS Director with concepts for **new** program offers, ongoing or one-time-only (please only submit high level descriptions and budget estimates at this point in the process).
- January 6 - DCS Director and Division Directors discuss program offers, constraints and prepare for the first meeting with the COO and Chair.
- January 13 - Written draft of program offers due to the DCS Finance Team.
- January 22 - DCS Director and Division Directors meet to discuss priorities and overall strategy; prep for meeting with Chair.
- January 30 - **All Budget Documents due to the DCS Finance Team.**
- February 3 - Holding time for "Budget Wrap-Up" if another meeting is needed before DCS submits its final budget; begin preparation for oral presentation.
- February 2-4 - Final DCS Budget Package due to the CBO's office.

NOTE: The [DCS Budget Calendar](#) is attached.

In closing, I understand that budget season can be a demanding time. Your commitment to this process is vital to DCS' financial health and overall success. Thank you in advance for your work. I sincerely appreciate your leadership and dedication throughout this crucial, and notably challenging, process. The difficult budget forecast this year has compounded our task.

Thank you for all that you do,

Margi