

Administration and Financial Services

RECOMMENDED BUDGET • FY 2018-19

MISSION

The County of El Dorado, Health & Human Services Agency (HHS), Administration and Financial Services Division provides administrative and fiscal support to the four programmatic divisions of HHS including Behavioral Health, Public Health, Community Services, and Social Services. The division mission is to support programs and community stakeholders by providing financial information in an efficient, collaborative and consistent manner to ensure compliance with government regulation and fiscal accountability.

DEPARTMENT BUDGET SUMMARY

| | 16-17 Actuals | 17-18 Budget | 18-19 Dept Requested | 18-19 CAO Recommend | Change from Budget to Recommend | % Change |
|-----------------------------|---------------------|---------------------|----------------------------|---------------------------|---------------------------------------|--------------|
| Charges for Service | \$ 3,773,569 | \$ 3,976,788 | \$ 4,770,574 | \$ 4,770,574 | \$ 793,786 | 20% |
| Other Financing Sources | \$ 56,922 | \$ - | \$ - | \$ - | \$ - | 100% |
| Total Revenue | \$ 3,830,491 | \$ 3,976,788 | \$ 4,770,574 | \$ 4,770,574 | \$ 793,786 | 20% |
| Salaries and Benefits | \$ 6,490,514 | \$ 7,289,570 | \$ 7,459,654 | \$ 7,459,654 | \$ 170,084 | 2% |
| Services & Supplies | \$ 1,853,166 | \$ 2,164,591 | \$ 2,188,677 | \$ 2,188,677 | \$ 24,086 | 1% |
| Service & Suppl. Abatements | \$ (527,326) | \$ (660,000) | \$ (710,000) | \$ (710,000) | \$ (50,000) | 8% |
| Fixed Assets | \$ - | \$ 47,000 | \$ - | \$ - | \$ (47,000) | -100% |
| Intrafund Transfers | \$ 439,603 | \$ 672,790 | \$ 481,751 | \$ 481,751 | \$ (191,039) | -28% |
| Intrafund Abatements | \$ (4,325,585) | \$ (4,167,848) | \$ (5,066,672) | \$ (5,066,672) | \$ (898,824) | 22% |
| Total Appropriations | \$ 3,930,372 | \$ 5,346,103 | \$ 4,353,410 | \$ 4,353,410 | \$ (992,693) | -19% |
| Net County Cost | \$ 99,881 | \$ 1,369,315 | \$ (417,164) | \$ (417,164) | \$ (1,786,479) | -130% |
| FTEs | 67.10 | 68.00 | 66.75 | 65.75 | (2.25) | -3% |

MAJOR BUDGET CHANGES

Revenue

\$793,786 Increase in Charges for Services to other HHS programs based on a higher Internal Cost Rate (ICR). The ICR is calculated on fiscal activity two years prior (FY 2016-17), and results in reconciliation of the over/under collections that occur over time.

Appropriations

Salaries and Benefits

(\$152,980) Net decrease of 2.25 FTEs resulting from transfers to Behavioral Health to support Mental Health Plan Administration and the Organized Delivery System (ODS) Drug Medi-Cal Program, offset by transfers in from Public Health to align with Service Integration Program goals. See staffing trend section below.

\$204,538 Increase in Overtime, Other Compensation and Retirement due to updated projections.

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Services and Supplies

\$24,086 Net increase due to additional Professional Services (\$70,000) for 2-1-1 contract, and minor equipment (\$67,929) for additional server storage for security video monitoring at various HHSA locations, offset by reductions in other areas (Postage, Leased Equipment, Small Tools, Utilities) of \$113,843 to align budget with prior year actuals.

Service & Supplies Abatements

(\$50,000) Increase in abatements (shown as a negative expense) to align budget with prior year actual.

Fixed Assets

(\$47,000) Reduction from prior year. No Fixed Assets are requested for FY 2018-19.

Intrafund Transfers

(\$191,039) Decrease primarily due to a reduction in A-87 Cost Plan charges for support from central service departments.

Intrafund Abatements

(\$898,824) Increase in charges (shown as a negative expense) to other divisions within HHSA related to higher indirect cost allocations.

PROGRAM SUMMARY

HHSA Administration was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the four programmatic divisions of the Agency. The division provides a wide range of services to the four program divisions, including maintaining and monitoring contracts, providing fiscal and budget support, coordination of facility maintenance, purchasing, billing, payroll, grant reporting, preparing items for submission to the Board of Supervisors, and internal personnel processing. The division charges programs for use of its services and recovers costs from each of the four divisions of HHSA through an Indirect Cost Rate (ICR).

BUDGET SUMMARY BY PROGRAM

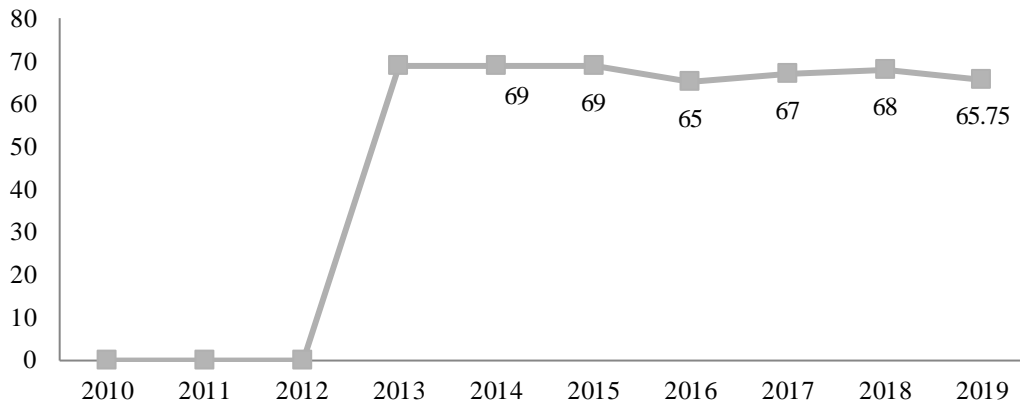
| | Appropriations | Revenues | Net County Cost | Staffing |
|----------------|----------------|--------------|-----------------|----------|
| Administration | \$ 4,353,410 | \$ 4,770,574 | \$ (417,164) | 65.75 |
| TOTAL | \$ 4,353,410 | \$ 4,770,574 | \$ (417,164) | 65.75 |

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STAFFING TREND

Staffing for the Health and Human Services Agency (HHS) Administration and Financial Services Division reflects a net decrease of 2.25 FTEs for a total of 65.75 FTEs. This includes the transfer of 6.0 FTEs to the Behavioral Health Division to support Mental Health Plan Administration and the Organized Delivery System Waiver Program Administration (2.0 Department Analyst I/II, 2.0 Fiscal Technicians, 1.0 Sr. Department Analyst, 1.0 Administrative Technician), offset by the addition of 1.75 FTEs transferring into HHS Administration from Public Health to establish the Performance Management and Quality Improvement component of the Service Integration Program Plan (.35 Department Analyst I/II, .60 Epidemiologist, .80 Program Manager). One Department Analyst I/II will be added to the contracts group to support the ODS Waiver Program and one Fiscal Assistant I/II will be added to provide ongoing, dedicated Administrative and Fiscal support for the Veteran Affairs department after they transition to HHS.



RECOMMENDED BUDGET

This Budget is recommended at \$4,353,410, which is a decrease of \$992,693 (-18.6%) when compared to the FY 2017-18 Adopted Budget, due to costs being shifted to other HHS programs.

The General Fund cost for this Division is recommended at (\$417,164). Overall, the General Fund cost reflects a decrease of \$1,786,479, when compared to the FY 2017-18 Adopted Budget, due primarily to an increase in revenue from a higher Indirect Cost Rate (ICR) combined with an increase in staffing in the Behavioral Health Divisions for and Alcohol and Drug ODS Waiver program expansion. Higher labor costs in other divisions result in increased collection of revenues via the ICR. The ICR percentage is calculated using FY 2016-17 actual costs. The timing difference between when costs are incurred and when they are allocated to other HHS divisions results in the incoming charges in a given year not exactly offsetting the outgoing allocations. As a result, revenues adjust each year and result in either under or over collection, thereby increasing or decreasing the General Fund cost in the given year.

Unemployment Insurance fund charges are included at \$118,526; however, as noted in the Budget Summary, this reflects an incorrect system calculation and will be reduced in September of 2018 with the Adopted Budget.

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CAO Adjustments

HHSA requested \$70,000 for the purchase of IT server storage for security video monitoring, which is required by Government Code, and \$15,000 for installation of a permanent privacy wall to replace an unstable partial wall and to secure HIPAA information and provide staff safety. Both of these requests are included in the Recommended Budget.

HHSA also requested a supplemental Department Analyst I/II for their Personnel division to conduct personnel investigations. This request is not recommended at this time.

Source & Uses of Funds

The Health and Human Services Agency Administration and Financial Services Division was created to provide efficiencies in administrative and fiscal support to all the various programs across the agency. The division passes these fiscal and administrative costs to programs within the agency based on direct program salaries. All Administrative Division costs are funded from state, federal, realignment, donations/fees, and General Fund.

At the beginning of the fiscal year the Division calculates an Indirect Cost Rate (ICR) that is allocated to all Divisions in the Health and Human Services Agency based on direct salary dollars. The ICR is based on actual audited costs from two years prior. Due to the nature of the ICR, some years will result in a return to General Fund while others will result in a Net County Cost. When using an indirect cost rate methodology, it is anticipated that over a two year period the costs of the Administration division will be fully recovered (funded) by the programmatic divisions. Although the department is budgeting a decrease to Net County Cost for FY 2018-19 with a budgeted over collection of \$417,000, the department under-collected in prior years. Over the past five years the department has under-collected approximately (\$451,482), which will be returned to the General Fund in future years.

FINANCIAL INFORMATION BY FUND TYPE

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 45 HEALTH & HUMAN SERVICES AGENCY ADM

| | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|---|----------------------------------|-----------------------|------------------------------|------------------------------------|
| TYPE: R REVENUE | | | | |
| SUBOBJ SUBOBJ TITLE | | | | |
| 1800 INTERFND REV: SERVICE BETWEEN FUND | 3,976,788 | 4,770,574 | 4,770,574 | 793,786 |
| CLASS: 13 REV: CHARGE FOR SERVICES | 3,976,788 | 4,770,574 | 4,770,574 | 793,786 |
| TYPE: R SUBTOTAL | 3,976,788 | 4,770,574 | 4,770,574 | 793,786 |
| TYPE: E EXPENDITURE | | | | |
| SUBOBJ SUBOBJ TITLE | | | | |
| 3000 PERMANENT EMPLOYEES / ELECTED | 4,860,210 | 4,748,312 | 4,748,312 | -111,898 |
| 3002 OVERTIME | 20,000 | 100,000 | 100,000 | 80,000 |
| 3004 OTHER COMPENSATION | 3,240 | 73,240 | 73,240 | 70,000 |
| 3005 TAHOE DIFFERENTIAL | 2,400 | 2,400 | 2,400 | 0 |
| 3020 RETIREMENT EMPLOYER SHARE | 1,052,894 | 1,107,432 | 1,107,432 | 54,538 |
| 3022 MEDI CARE EMPLOYER SHARE | 70,507 | 68,778 | 68,778 | -1,729 |
| 3040 HEALTH INSURANCE EMPLOYER | 1,058,447 | 1,017,522 | 1,017,522 | -40,925 |
| 3041 UNEMPLOYMENT INSURANCE EMPLOYER | 0 | 118,526 | 118,526 | 118,526 |
| 3042 LONG TERM DISABILITY EMPLOYER | 12,147 | 11,852 | 11,852 | -295 |
| 3043 DEFERRED COMPENSATION EMPLOYER | 7,560 | 10,187 | 10,187 | 2,627 |
| 3046 RETIREE HEALTH: DEFINED | 75,700 | 75,414 | 75,414 | -286 |
| 3060 WORKERS' COMPENSATION EMPLOYER | 54,465 | 53,991 | 53,991 | -474 |
| 3080 FLEXIBLE BENEFITS | 72,000 | 72,000 | 72,000 | 0 |
| CLASS: 30 SALARY & EMPLOYEE BENEFITS | 7,289,570 | 7,459,654 | 7,459,654 | 170,084 |

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DEPARTMENT: 45 HEALTH & HUMAN SERVICES AGENCY ADM

| | CURRENT YR APPROVED BUDGET | DEPARTMENT REQUEST | CAO RECOMMENDED BUDGET | DIFFERENCE CURR YR CAO RECMD |
|--|----------------------------------|-----------------------|------------------------------|------------------------------------|
| 4040 TELEPHONE COMPANY VENDOR | 1,400 | 1,500 | 1,500 | 100 |
| 4041 COUNTY PASS THRU TELEPHONE CHARGES | 15,000 | 12,000 | 12,000 | -3,000 |
| 4080 HOUSEHOLD EXPENSE | 8,000 | 9,000 | 9,000 | 1,000 |
| 4082 HOUSEHOLD EXP: OTHER | 3,000 | 1,000 | 1,000 | -2,000 |
| 4086 JANITORIAL / CUSTODIAL SERVICES | 62,280 | 62,280 | 62,280 | 0 |
| 4100 INSURANCE: PREMIUM | 24,690 | 27,134 | 27,134 | 2,444 |
| 4144 MAINT: COMPUTER | 3,000 | 3,500 | 3,500 | 500 |
| 4180 MAINT: BUILDING & IMPROVEMENTS | 5,000 | 500 | 500 | -4,500 |
| 4220 MEMBERSHIPS | 1,870 | 2,020 | 2,020 | 150 |
| 4260 OFFICE EXPENSE | 35,850 | 38,990 | 38,990 | 3,140 |
| 4261 POSTAGE | 60,000 | 45,000 | 45,000 | -15,000 |
| 4262 SOFTWARE | 13,000 | 13,000 | 13,000 | 0 |
| 4263 SUBSCRIPTION / NEWSPAPER / JOURNALS | 3,000 | 3,000 | 3,000 | 0 |
| 4264 BOOKS / MANUALS | 500 | 500 | 500 | 0 |
| 4266 PRINTING / DUPLICATING SERVICES | 2,000 | 2,000 | 2,000 | 0 |
| 4300 PROFESSIONAL & SPECIALIZED SERVICES | 102,945 | 152,945 | 152,945 | 50,000 |
| 4400 PUBLICATION & LEGAL NOTICES | 500 | 500 | 500 | 0 |
| 4420 RENT & LEASE: EQUIPMENT | 199,820 | 119,820 | 119,820 | -80,000 |
| 4421 RENT & LEASE: SECURITY SYSTEM | 24,552 | 24,552 | 24,552 | 0 |
| 4440 RENT & LEASE: BUILDING & | 678,076 | 686,311 | 686,311 | 8,235 |
| 4460 EQUIP: SMALL TOOLS & INSTRUMENTS | 20,000 | 0 | 0 | -20,000 |
| 4462 EQUIP: COMPUTER | 13,271 | 81,200 | 81,200 | 67,929 |
| 4500 SPECIAL DEPT EXPENSE | 800 | 3,800 | 3,800 | 3,000 |
| 4503 STAFF DEVELOPMENT | 49,985 | 49,985 | 49,985 | 0 |
| 4529 SOFTWARE LICENSE | 3,500 | 3,500 | 3,500 | 0 |
| 4600 TRANSPORTATION & TRAVEL | 5,840 | 5,840 | 5,840 | 0 |
| 4602 MILEAGE: EMPLOYEE PRIVATE AUTO | 6,500 | 6,500 | 6,500 | 0 |
| 4605 RENT & LEASE: VEHICLE | 388,500 | 438,500 | 438,500 | 50,000 |
| 4606 FUEL PURCHASES | 281,500 | 282,400 | 282,400 | 900 |
| 4608 HOTEL ACCOMMODATIONS | 1,400 | 1,400 | 1,400 | 0 |
| 4620 UTILITIES | 148,812 | 110,000 | 110,000 | -38,812 |
| CLASS: 40 SERVICE & SUPPLIES | 2,164,591 | 2,188,677 | 2,188,677 | 24,086 |
| 4752 ALLOCATED FUEL PURCHASE | -660,000 | -710,000 | -710,000 | -50,000 |
| CLASS: 41 SERVICE & SUPPLIES ABATEMENTS | -660,000 | -710,000 | -710,000 | -50,000 |
| 6040 FIXED ASSET: EQUIPMENT | 47,000 | 0 | 0 | -47,000 |
| CLASS: 60 FIXED ASSETS | 47,000 | 0 | 0 | -47,000 |
| 7200 INTRAFUND TRANSFERS: ONLY GENERAL | 628,941 | 448,947 | 448,947 | -179,994 |
| 7223 INTRAFND: MAIL SERVICE | 54 | 4 | 4 | -50 |
| 7224 INTRAFND: STORES SUPPORT | 2,234 | 1,625 | 1,625 | -609 |
| 7231 INTRAFND: IS PROGRAMMING SUPPORT | 0 | 15,175 | 15,175 | 15,175 |
| 7232 INTRAFND: MAINT BLDG & IMPROVMNTS | 41,561 | 16,000 | 16,000 | -25,561 |
| CLASS: 72 INTRAFUND TRANSFERS | 672,790 | 481,751 | 481,751 | -191,039 |
| 7350 INTRFND ABATEMENTS: GF ONLY | -4,119,084 | -5,004,410 | -5,004,410 | -885,326 |
| 7351 INTRFND ABATEMENTS: SOCIAL SERVICE | -48,764 | -62,262 | -62,262 | -13,498 |
| CLASS: 73 INTRAFUND ABATEMENT | -4,167,848 | -5,066,672 | -5,066,672 | -898,824 |
| TYPE: E SUBTOTAL | 5,346,103 | 4,353,410 | 4,353,410 | -992,693 |
| FUND TYPE: 10 SUBTOTAL | 1,369,315 | -417,164 | -417,164 | -1,786,479 |
| DEPARTMENT: 45 SUBTOTAL | 1,369,315 | -417,164 | -417,164 | -1,786,479 |

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ORGANIZATIONAL CHART

