

# Health and Human Services Agency

## RECOMMENDED BUDGET • FY 2017 - 18

### 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 Agency's mission statement is: With integrity and respect we provide effective, efficient, collaborative services that strengthen, empower and protect individuals, families and communities, thereby enhancing their quality of life.

### DEPARTMENT BUDGET SUMMARY

	15/16 Actuals	16/17 Budget	17/18 Dept Requested	17/18 CAO Recommend	Change from Budget to Recommend	% Change
Charges for Service	\$ 4,294,552	\$ 4,255,220	\$ 3,949,550	\$ 3,949,550	\$ (305,670)	-7%
Miscellaneous	\$ 295	\$ -	\$ -		\$ -	0%
<b>Total Revenue</b>	<b>\$ 4,294,847</b>	<b>\$ 4,255,220</b>	<b>\$ 3,949,550</b>	<b>\$ 3,949,550</b>	<b>\$ (305,670)</b>	<b>-7%</b>
Salaries and Benefits	\$ 6,395,506	\$ 7,084,607	\$ 7,477,637	\$ 7,290,531	\$ 205,924	3%
Services & Supplies	\$ 1,324,755	\$ 2,475,938	\$ 1,504,471	\$ 1,504,471	\$ (971,467)	-39%
Fixed Assets	\$ -	\$ 43,500	\$ 47,000	\$ 47,000	\$ 3,500	0%
Intrafund Transfers	\$ 302,798	\$ 455,193	\$ 672,790	\$ 672,790	\$ 217,597	48%
Intrafund Abatements	\$ (4,894,469)	\$ (4,752,731)	\$ (4,216,470)	\$ (4,180,741)	\$ 571,990	-12%
<b>Total Appropriations</b>	<b>\$ 3,128,590</b>	<b>\$ 5,306,507</b>	<b>\$ 5,485,428</b>	<b>\$ 5,334,051</b>	<b>\$ 27,544</b>	<b>1%</b>
<b>Net County Cost</b>	<b>\$ (1,166,257)</b>	<b>\$ 1,051,287</b>	<b>\$ 1,535,878</b>	<b>\$ 1,384,501</b>	<b>\$ 333,214</b>	<b>32%</b>
<b>FTEs</b>	<b>65</b>	<b>67</b>	<b>69</b>	<b>68</b>	<b>1</b>	<b>1%</b>

### MAJOR BUDGET CHANGES

#### Revenues

(\$305,370) Reduction in Charges for services to other HHS programs based on a lower Internal Cost Rate (ICR) percentage. The ICR is calculated on prior year fiscal activity (FY 2015-16), and results in reconciliation of the over/under collections that occur over time.

#### Appropriations

##### *Salaries and Benefits*

\$205,924 Increase is due primarily to the addition of the Assistant Director of Finance and Administration position and the deletion of the Chief Assistant Director HHS position, in accordance with Service Integration Plan, as well as adjustments and true-ups for position transfers between HHS divisions.

# Administration and Financial Services Division

RECOMMENDED BUDGET • FY 2017 - 18

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## *Services and Supplies*

(\$1,000,000) Decrease related to one-time adjustment in FY 2016-17 to account for over-collection of indirect costs.

\$28,533 Various adjustments to bring budget in line with actuals.

## *Fixed Assets*

\$30,000 Increase due to cube (POD) and building design changes to more efficiently align staff.

\$17,000 Security equipment upgrades and tenant improvements to the Briw building.

## *Intrafund Transfers*

\$217,597 Increase primarily due to additional A-87 Cost Plan charges for support from General Fund departments.

## *Intrafund Abatements*

\$571,990 Decrease in charges to other divisions within HHSA related to indirect cost allocations.

## BUDGET SUMMARY BY PROGRAM

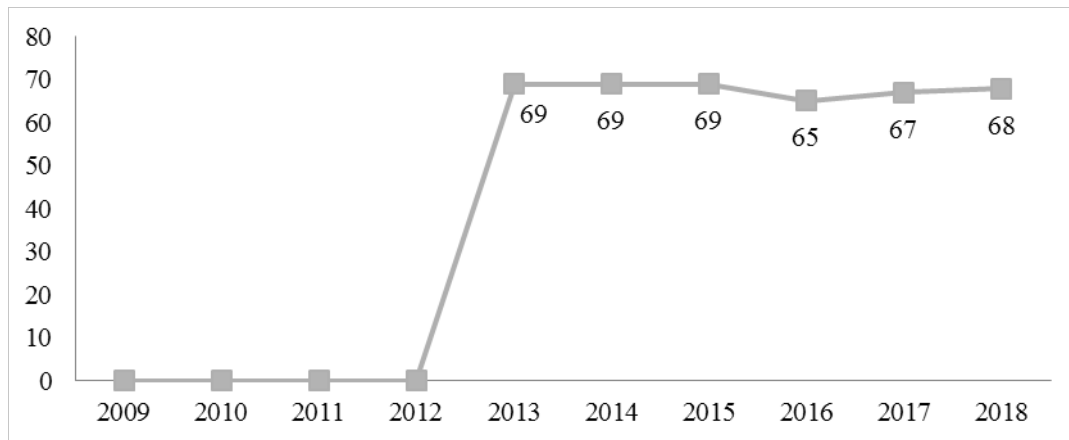
	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost</b>	<b>Staffing</b>
Administration	\$ 5,334,051	\$ 3,949,550	\$ 1,384,501	\$ 68
<b>TOTAL</b>	\$ 5,334,051	\$ 3,949,550	\$ 1,384,501	\$ 68

## PROGRAM SUMMARY

HHSA Administration was created in July 2013 to provide efficiencies in administrative and fiscal support to all 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, 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).

**STAFFING TREND**

Staffing for the Health and Human Services Agency Administration reflects an increase of .90 FTEs for a total of 68.0 FTEs. This includes the addition of an Assistant Director of Finance and Administration which is part of the new organization structure created to support Service Integration goals, the deletion of the Chief Assistant Director of HHSA position and true-ups and adjustments in personnel allocations between HHSA divisions. The division currently has 66.0 FTEs on the West Slope and 1.00 FTE at South Lake Tahoe.



**RECOMMENDED BUDGET**

The Budget is recommended at \$5,334,051. The Recommended Budget reflects a decrease in revenue of \$305,670 (7%), and an increase in appropriations of \$27,544 (1%) when compared to the FY 2016-17 Adopted Budget.

Net County Cost is recommended at \$1,384,501. Overall, Net County Cost is increasing by \$333,214, or 32%.

The increase in Net County Cost is due to the timing difference between when costs are incurred and when they are allocated to other HHSA divisions. Because the Indirect Cost Rate (ICR) is based on costs incurred in the prior year, the incoming charges will never exactly offset the outgoing allocations. For example, the increase in A-87 Cost Plan charges and other incoming General Fund costs are not allocated to other HHSA divisions until the following budget year.

The Recommended Budget includes the addition of an Assistant Director of Finance and Administration. This position is part of a new organization structure that was created to support Service Integration goals and the System of Care model. The Recommended Budget also includes the deletion of the Chief Assistant Director of HHSA position following a retirement in May 2017. Both of these changes were approved by the Board of Supervisors on March 7, 2017.

# Administration and Financial Services Division

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## CAO Adjustments

Adjustments were made to lower expenditures for desktops across the HHS Agency due to the pending implementation of VDI. Adjustments were also made to align budgets with prior year actuals. As a result of these changes the budget for the HHS Administrative division decreased by \$4,920.

HHS was asked to absorb the \$1.6 million cost increase to the Human Services – Social Service divisions that will occur as a result of the State’s decision to eliminate the Coordinated Care Initiative and the In Home Support Services (IHSS) Maintenance of Effort. This is discussed in further detail in the HHS Agency budget narrative. The Chief Assistant Director of HHS position was deleted to help offset the increased impact to the General Fund. Salary and benefit savings associated with deleting this vacant position equate to \$187,106.

## Source & Uses of Funds

The Health and Human Services Agency Administration 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 year the Division calculates an Indirect Cost Rate (ICR) that is charged out to all Divisions in the Health and Human Services Agency based on direct salary dollars. The ICR is based on actual costs from the prior year. Due to fluctuations in actual salary dollars spent throughout the year, sometimes the department collects more revenue than necessary which rolls into the General Fund as fund balance and will be used to fund the Net County Cost in future years. Although the department is budgeting an increase to Net County Cost for FY 2017-18, the department over-collected in prior years. Over the past four years the department has over-collected approximately \$820,161, which was returned to the General Fund in prior years.

## FINANCIAL INFORMATION BY FUND TYPE

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

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
<b>TYPE: R REVENUE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
1800	INTERFND REV: SERVICE BETWEEN FUND	3,955,742	4,255,220	3,949,550	3,949,550	-305,670
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	3,955,742	4,255,220	3,949,550	3,949,550	-305,670
<b>TYPE: R SUBTOTAL</b>		3,955,742	4,255,220	3,949,550	3,949,550	-305,670

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

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
<b>TYPE: E EXPENDITURE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
3000	PERMANENT EMPLOYEES / ELECTED	4,487,631	4,716,951	5,019,060	4,860,210	143,259
3002	OVERTIME	55,498	20,000	20,000	20,000	0
3004	OTHER COMPENSATION	17,613	4,200	4,200	4,200	0
3005	TAHOE DIFFERENTIAL	2,413	2,400	2,400	2,400	0
3020	RETIREMENT EMPLOYER SHARE	916,084	1,023,249	1,066,576	1,052,894	29,645
3022	MEDI CARE EMPLOYER SHARE	60,977	68,425	72,810	70,507	2,082
3040	HEALTH INSURANCE EMPLOYER	1,130,745	1,035,927	1,064,322	1,058,448	22,521
3042	LONG TERM DISABILITY EMPLOYER	11,787	11,787	12,544	12,147	360
3043	DEFERRED COMPENSATION EMPLOYER	5,955	7,589	7,560	7,560	-29
3046	RETIREE HEALTH: DEFINED	68,497	68,497	75,700	75,700	7,203
3060	WORKERS' COMPENSATION EMPLOYER	52,982	52,982	54,465	54,465	1,483
3080	FLEXIBLE BENEFITS	1,200	72,600	78,000	72,000	-600
<b>CLASS: 30</b>	<b>SALARY &amp; EMPLOYEE BENEFITS</b>	<b>6,811,382</b>	<b>7,084,607</b>	<b>7,477,637</b>	<b>7,290,531</b>	<b>205,924</b>
4040	TELEPHONE COMPANY VENDOR	1,331	1,400	1,400	1,400	0
4041	COUNTY PASS THRU TELEPHONE CHARGES	14,186	15,000	15,000	15,000	0
4080	HOUSEHOLD EXPENSE	8,000	8,000	8,000	8,000	0
4082	HOUSEHOLD EXP: OTHER	3,000	3,000	3,000	3,000	0
4086	JANITORIAL / CUSTODIAL SERVICES	59,580	62,280	62,280	62,280	0
4100	INSURANCE: PREMIUM	35,897	35,897	24,690	24,690	-11,207
4144	MAINT: COMPUTER	3,780	3,000	3,000	3,000	0
4180	MAINT: BUILDING & IMPROVEMENTS	5,000	5,000	5,000	5,000	0
4220	MEMBERSHIPS	1,400	1,400	1,750	1,750	350
4260	OFFICE EXPENSE	35,000	35,000	35,850	35,850	850
4261	POSTAGE	60,000	60,000	60,000	60,000	0
4262	SOFTWARE	4,200	4,200	13,000	13,000	8,800
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	3,416	3,416	3,000	3,000	-416
4264	BOOKS / MANUALS	700	700	500	500	-200
4266	PRINTING / DUPLICATING SERVICES	1,500	1,500	2,000	2,000	500
4300	PROFESSIONAL & SPECIALIZED SERVICES	87,645	87,645	102,945	102,945	15,300
4337	OTHER GOVERNMENTAL AGENCIES	696	0	0	0	0
4400	PUBLICATION & LEGAL NOTICES	500	500	500	500	0
4420	RENT & LEASE: EQUIPMENT	185,000	185,000	199,820	199,820	14,820
4421	RENT & LEASE: SECURITY SYSTEM	23,376	23,964	24,552	24,552	588
4440	RENT & LEASE: BUILDING &	681,508	681,508	678,076	678,076	-3,432
4460	EQUIP: SMALL TOOLS & INSTRUMENTS	0	0	20,000	20,000	20,000
4461	EQUIP: MINOR	2,527	2,400	0	0	-2,400
4462	EQUIP: COMPUTER	8,800	8,800	13,271	13,271	4,471
4463	EQUIP: TELEPHONE & RADIO	96	0	0	0	0
4500	SPECIAL DEPT EXPENSE	50	20,000	800	800	-19,200
4501	SPECIAL PROJECTS	0	1,000,000	0	0	-1,000,000
4502	EDUCATIONAL MATERIALS	2,000	2,000	0	0	-2,000

# Administration and Financial Services Division

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## FINANCIAL INFORMATION BY FUND TYPE

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

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
4503	STAFF DEVELOPMENT	49,560	49,560	49,985	49,985	425
4529	SOFTWARE LICENSE	3,500	3,500	3,500	3,500	0
4540	STAFF DEVELOPMENT (NOT 1099)	1,016	0	0	0	0
4600	TRANSPORTATION & TRAVEL	3,302	3,302	5,840	5,840	2,538
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	7,990	7,990	6,500	6,500	-1,490
4605	RENT & LEASE: VEHICLE	417,287	388,500	388,500	388,500	0
4606	FUEL PURCHASES	135,360	281,000	281,500	281,500	500
4608	HOTEL ACCOMMODATIONS	2,300	2,300	1,400	1,400	-900
4620	UTILITIES	148,176	148,176	148,812	148,812	636
<b>CLASS: 40</b>	<b>SERVICE &amp; SUPPLIES</b>	1,997,679	3,135,938	2,164,471	2,164,471	-971,467
4752	ALLOCATED FUEL PURCHASE	-543,147	-660,000	-660,000	-660,000	0
<b>CLASS: 41</b>	<b>SERVICE &amp; SUPPLIES ABATEMENTS</b>	-543,147	-660,000	-660,000	-660,000	0
6040	FIXED ASSET: EQUIPMENT	35,000	35,000	47,000	47,000	12,000
6042	FIXED ASSET: COMPUTER SYSTEM	8,500	8,500	0	0	-8,500
<b>CLASS: 60</b>	<b>FIXED ASSETS</b>	43,500	43,500	47,000	47,000	3,500
7200	INTRAFUND TRANSFERS: ONLY GENERAL	408,379	408,379	628,941	628,941	220,562
7223	INTRAFND: MAIL SERVICE	118	118	54	54	-64
7224	INTRAFND: STORES SUPPORT	1,696	1,696	2,234	2,234	538
7229	INTRAFND: PC SUPPORT	25,000	25,000	0	0	-25,000
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	20,000	20,000	41,561	41,561	21,561
<b>CLASS: 72</b>	<b>INTRAFUND TRANSFERS</b>	455,193	455,193	672,790	672,790	217,597
7350	INTRFND ABATEMENTS: GF ONLY	-4,280,240	-4,752,731	-4,167,706	-4,131,977	620,754
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	0	0	-48,764	-48,764	-48,764
7380	INTRFND ABATEMENTS: NOT GENERAL	-44,796	0	0	0	0
<b>CLASS: 73</b>	<b>INTRAFUND ABATEMENT</b>	-4,325,036	-4,752,731	-4,216,470	-4,180,741	571,990
<b>TYPE: E SUBTOTAL</b>		4,439,571	5,306,507	5,485,428	5,334,051	27,544
<b>FUND TYPE: 10</b>	<b>SUBTOTAL</b>	483,829	1,051,287	1,535,878	1,384,501	333,214
<b>DEPARTMENT: 45</b>	<b>SUBTOTAL</b>	483,829	1,051,287	1,535,878	1,384,501	333,214

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ORGANIZATIONAL CHART

