

# Administration and Financial Services

## RECOMMENDED BUDGET • FY 2023-24

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### MISSION

The El Dorado County Health & Human Services Agency (HHSA), Administration and Financial Services Department (Admin and Finance) provides administrative and fiscal support to the seven programmatic departments of HHSA, which include Behavioral Health, Public Health, Community Services, Social Services, Animal Services, Public Guardian, and Veteran Services. The Department’s 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

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	3,311,900	4,065,280	4,743,833	678,553
Other Fin Sources	25,128	0	0	0
<b>Total Revenue</b>	<b>3,337,027</b>	<b>4,065,280</b>	<b>4,743,833</b>	<b>678,553</b>
Salaries & Benefits	6,813,891	8,460,490	9,239,483	778,993
Services & Supplies	886,141	2,569,449	2,440,232	(129,217)
Serv/Supply Abate	(428,338)	(1,550,352)	(1,531,739)	18,613
Other Charges	171,818	0	0	0
Fixed Assets	25,128	0	0	0
Intrafund Transfers	664,439	750,891	1,145,722	394,831
Intrafund Abatement	(4,501,923)	(5,453,576)	(6,333,093)	(879,517)
<b>Total Appropriations</b>	<b>3,631,156</b>	<b>4,776,902</b>	<b>4,960,605</b>	<b>183,703</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>294,128</b>	<b>711,622</b>	<b>216,772</b>	<b>(494,850)</b>

### MAJOR BUDGET CHANGES

#### Revenue

\$678,553      Increase in Indirect Cost Rate reimbursements and executive staff cost allocation charges, which recovers the cost of the Administration and Finance Department from the HHSA programs that it serves.

#### Appropriations

##### *Salaries and Benefits*

\$221,139      Increase in Salaries and Benefits due to the Board-approved addition of the Assistant Director of Administration and Finance in FY 2022-23.

\$557,854      Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

##### *Services and Supplies*

\$17,666      Increase in Services and Supplies primarily due to an increase in General Liability insurance premium expense.

# Health and Human Services Agency

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(\$135,431) Decrease in Professional and Specialized Services primarily due to only one-half of the year of Disaster Case Management services funded in the Recommended Budget and the completion of the fee study in FY 2022-23.

(\$11,452) Decrease in Services and Supplies across multiple objects to align the budget with actuals.

### *Services and Supplies Abatement*

\$18,613 Decrease in Services and Supplies Abatements due to decreased costs for Services and Supplies that are allocated to other divisions according to the Space Cost Allocation Policy.

### *Intrafund Transfers*

\$228,286 Increase in Intrafund Transfers Out primarily due to the Countywide Cost Allocation Plan.

\$130,000 Increase in Intrafund Transfers Out to the Sheriff's Department due to the addition of a Security Officer located at the Briw Road facilities which is funded by programs through the Space Cost Allocation Policy.

\$36,545 Increase mostly due to the Indirect Cost Rate charges related to programmatic executive staff whose costs are allocated to benefit programs.

### *Intrafund Abatements*

(\$879,517) Increase in Intrafund Abatements due to Indirect Cost Rate charges, space allocation, and executive staff cost reimbursements from programmatic divisions.

## PROGRAM SUMMARY

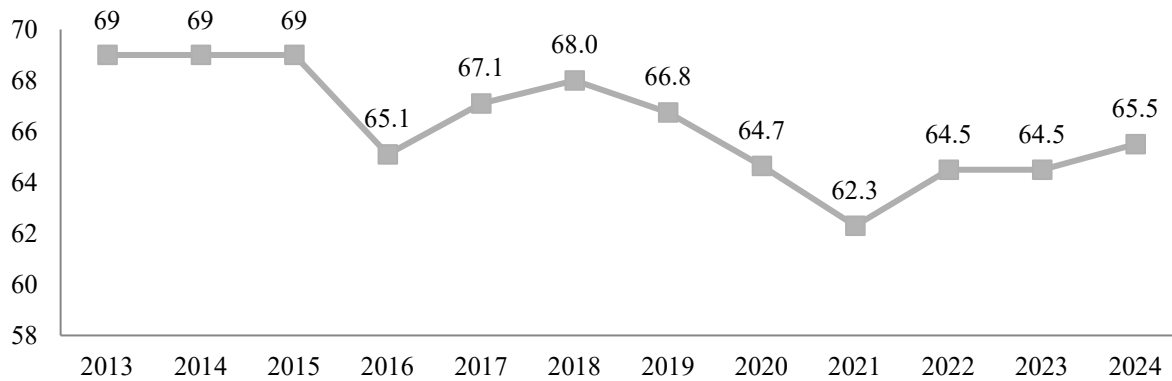
Administration and Finance was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the programmatic departments of the Agency. The Department provides a wide range of services to the seven departments, including maintaining and monitoring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

## STAFFING TREND

Staffing for Administration and Finance is recommended at 65.5 FTE allocations, a 1.0 FTE increase from the FY 2022-23 Adopted Budget. On April 18, 2023, the Board approved the addition of 1.0 FTE Assistant Director of Administration and Finance allocation be added to the FY 2022-23 Personnel Allocation.

# Administration and Financial Services

RECOMMENDED BUDGET • FY 2023-24



## RECOMMENDED BUDGET

This Budget is recommended at \$4,960,605, which is an increase of \$183,703 (3.8%) when compared to the FY 2022-23 Adopted Budget.

The General Fund cost for this Department is recommended at \$216,772. This primarily reflects countywide costs that are not included in the cost recovery from HHSA programs such as the 2-1-1 service and support for disaster relief of \$184,000. The balance of \$33,000 mostly relates to the true-up of the over-collection of revenues from HHSA programs that fund the Administration and Financial Services Department, through the carry-forward calculation that is part of the annual Indirect Cost Rate Plan. Overall, the General Fund cost reflects a decrease of \$494,850 when compared to the FY 2022-23 Adopted Budget. This is primarily related to the Indirect Cost Rate (ICR). Due to the variance between budget and actuals, ICR collections may exceed or not meet Administration and Finance costs, resulting in an under- or over-collection. When utilizing an indirect cost rate methodology, it is anticipated that over a two-year period, the costs of HHSA Administration will be fully recovered by the programmatic departments which can cause fluctuation in ICR amounts and the General Fund cost of the Administration and Finance Department.

## Source & Uses of Funds

The Health and Human Services Agency Administration and Financial Services Department was created to provide efficiencies in administrative and fiscal support to all the programs across the agency. The Department allocates these fiscal and administrative costs to programs within the agency based on direct program salaries. Administration and Finance costs are funded by state, federal, realignment, donations/fees, and General Fund.

