

#29

AUDITOR / CONTROLLER'S USE

EL DORADO COUNTY APPROPRIATION TRANSFER (29130 GOV. CODE)

TO BE COMPLETED BY THE DEPARTMENT

TRANSFER #	2015095
DATE	
CODE BY	

BUDGET TRANSFER REQUEST #1

DOCUMENT TOTAL	12,460,512
NUMBER OF LINES	029
TRANSACTION CODE TOTAL*	194

Health and Human Services Agency

DEPARTMENT OR AGENCY NAME

6/3/2015

DATE

[Signature] *[Signature]*
 DEPARTMENT AUTHORIZATION SIGNATURE AND PHONE NUMBER

PAGE 1.00 OF 1.00

COMPLETE THE INFORMATION BELOW WITH JUSTIFICATION NARRATIVE OR ATTACH A MEMO.
 REMOVE THE GOLD COPY AND SUBMIT COMPLETE REQUEST TO THE AUDITOR / CONTROLLER'S OFFICE.
 A BUDGET TRANSFER MUST BE AT LEAST TWO LINES, NOT EXCEED TWENTY-SIX LINES AND USE AN "ODD AND EVEN" NUMBERED TRANSACTION CODE*

15-0742 6/23/15

- * 002 = INCREASE ESTIMATED REVENUE
- * 003 = DECREASE ESTIMATED REVENUE

- * 011 = INCREASE IN APPROPRIATION / BOS APPROVED
- * 012 = DECREASE IN APPROPRIATION / BOS APPROVED

99

S F X	TRANS CODE NO.*	INDEX CODE NUMBER	SUB OBJECT NUMBER	USER CODE NUMBER	AMOUNT	DESCRIPTION (50 CHARACTERS MAX.)
1						SEE ATTACHED JI (BT_HHSA06032015_1991 REALIGN) FOR DETAIL
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

REVIEWED FOR FORMAT BY

JOE HARRIS, C.P.A. AUDITOR / CONTROLLER

6-22-15

DATE

APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

CHIEF ADMINISTRATIVE OFFICE - ANALYST

6/10/15

DATE

SIGNATURE: CHAIRMAN, BOARD OF SUPERVISORS

6-23-15

DATE

CHIEF ADMINISTRATIVE OFFICE

6/10/15

DATE

ATTEST: CLERK, BOARD OF SUPERVISORS

6-23-15



EL DORADO COUNTY
HEALTH AND HUMAN SERVICES AGENCY

MEMO

15 JUN 10 PM 4:23

2015 JUN 10 PM 1:25
C.A. O.
EL DORADO COUNTY

Date: June 3, 2015

To: Pamela Knorr
Interim CAO

From: Don Ashton, M.P.A.
Director

Subject: HHSA Request to process attached budget transfer upon BOS approval

SOCIAL SERVICES

Additional Information/Justification:

JI Lines 1-6: Health and Human Services Agency (HHSA), Social Services Division (SSD), is requesting a budget transfer to increase revenues and appropriations for the FY13/14 Social Services 1991 Realignment growth received in FY14/15. SSD is increasing appropriations to Adoptions Assistance to meet its projected shortfall. The overall budget for Social Services will increase by \$1,200,000. There is no impact to the County General Fund.

Increase in Revenue:

Index Code	Sub-Object	Description	Amount
7776302	2021	Operating Trsnf In: VLF Realignment	\$1,200,000
530400	2021	Operating Trsnf In: VLF Realignment	\$1,200,000
152000	0546	Vehicle License Fee Social Services	+ \$1,200,000

Increase in Appropriations:

Index Code	Sub-Object	Description	Amount
7776302	7000	Operating Transfers Out	\$1,200,000
530400	5018	Aid to Adoption	+ \$1,200,000
159620	7000	Operating Transfers Out	\$1,200,000

MENTAL HEALTH

Additional Information/Justification:

JI Lines 7-16: Health and Human Services Agency (HHSA), Public Health Division, is requesting a budget transfer to reallocate Mental Health's budgeted portion of the 1991 Public Health Realignment back to Public Health and Animal Services. Mental Health FY 14/15 expenditures do not warrant the transfer of PH realignment revenues. Environmental Management did not budget Mental Health's portion of the 1991 Public Health Realignment, resulting in no impact to Environmental Management's budgeted revenue. The net increase in revenue and appropriations is zero and there is no impact to the County General Fund.

Handwritten initials: VLV 5/5

Increase in Revenue:

Index Code	Sub-Object	Description	Amount
401111	2021	State Vehicle License Realignment	\$362,504
409110	2021	State Vehicle License Realignment	\$22,511
409210	2021	State Vehicle License Realignment	\$5,113

Increase in Appropriations:

Index Code	Sub-Object	Description	Amount
7776300	7000	Operating Transfers Out	\$390,128
401111	4500	Special Department Expense	\$362,504
409110	4500	Special Department Expense	\$22,511
409210	4500	Special Department Expense	\$5,113

Decrease in Appropriations:

Index Code	Sub-Object	Description	Amount
7776300	7258	Intrafund Realignment Funds	\$390,128

PUBLIC HEALTH

Additional Information/Justification:

JI Lines 17-29: Health and Human Services Agency (HHSA), Public Health Division, is requesting a budget transfer to account for the FY 13/14 1991 Realignment growth received in FY 14/15 and the one-time allocation of sales tax adjustment from the Board of Equalization (BOE). The net increase to revenue and appropriations is \$700,000.

Increases in Revenue:

Index Code	Sub-Object	Description	Amount
152000	0545	State Vehicle License Realignment	\$450,000
7776300	2021	State Vehicle License Realignment	\$450,000
7776300	0686	State Sales Tax Realignment	\$250,000
401111	2021	State Vehicle License Realignment	\$528,652
409110	2021	State Vehicle License Realignment	\$39,030
409210	2021	State Vehicle License Realignment	\$8,865
421200	2021	State Vehicle License Realignment	\$89,312
421400	2021	State Vehicle License Realignment	\$34,141

Increases in Appropriations:

Index Code	Sub-Object	Description	Amount
159220	7000	Operating Transfers Out	\$450,000
7776300	7000	Operating Transfers Out	\$700,000
401111	4500	Special Department Expense	\$528,652
409110	4500	Special Department Expense	\$39,030
409210	4500	Special Department Expense	\$8,865
421200	4500	Special Department Expense	\$89,312
421400	4500	Special Department Expense	\$34,141

Signature: _____

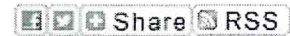


Date: _____

6/9/15

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File #: 15-0742 Version:1

Type: Agenda Item Status: Consent Calendar

File created: 6/3/2015 In control: [Board of Supervisors](#)

On agenda: 6/23/2015 Final action:

Title: Health and Human Services Agency recommending the Board consider the following:
1) Approve and authorize the Chair to sign a Budget Transfer Request to increase revenue and appropriations by \$700,000 in Fiscal Year 2014/15 budget, comprised of an unanticipated increase in the 1991 Public Health Realignment Sales Tax and Vehicle License Fee revenues of \$426,046, an anticipated increase in base allocation of \$141,394, as well as a one-time payment of \$132,560 by the State Board of Equalization (4/5 vote); 2) Approve and authorize the Chair to sign said Budget Transfer Request to reverse a Fiscal Year 2014/15 budget allocation of \$390,128 in 1991 Public Health Realignment to the Mental Health Division (4/5 vote); and 3) Approve and authorize the Chair to sign said Budget Transfer Request to increase revenue and appropriations by \$1,200,000 in Fiscal Year 2014/15 budget, comprised of a receipt of 1991 Social Services Realignment Sales Tax revenue growth of \$800,000 to include an increase...

[History \(0\)](#) [Text](#)

Title

Health and Human Services Agency recommending the Board consider the following:
1) Approve and authorize the Chair to sign a Budget Transfer Request to increase revenue and appropriations by \$700,000 in Fiscal Year 2014/15 budget, comprised of an unanticipated increase in the 1991 Public Health Realignment Sales Tax and Vehicle License Fee revenues of \$426,046, an anticipated increase in base allocation of \$141,394, as well as a one-time payment of \$132,560 by the State Board of Equalization (4/5 vote);
2) Approve and authorize the Chair to sign said Budget Transfer Request to reverse a Fiscal Year 2014/15 budget allocation of \$390,128 in 1991 Public Health Realignment to the Mental Health Division (4/5 vote); and
3) Approve and authorize the Chair to sign said Budget Transfer Request to increase revenue and appropriations by \$1,200,000 in Fiscal Year 2014/15 budget, comprised of a receipt of 1991 Social Services Realignment Sales Tax revenue growth of \$800,000 to include an increase in the Realignment base allocation of approximately \$400,000 (4/5 vote).

FUNDING: 1991 Public Health Realignment and Social Services Realignment - Sales Tax and Vehicle License Fees.

Body

DEPARTMENT RECOMMENDATION:

Health and Human Services Agency (HHS) recommends approval of the above-noted Budget Transfer Request.

DISCUSSION / BACKGROUND:

1. On November 25, 2014, the County received a payment from the State of \$426,046 of 1991 Realignment revenue reflecting an additional \$211,093 in unanticipated State sales tax growth and an additional \$214,953 in unanticipated vehicle license fee growth. In addition, based on current year actuals, the Public Health Division anticipates receiving an increase of \$141,394 in the Fiscal Year (FY) 2014-15 budgeted base allocation. Lastly, the State Board of Equalization made a one-time payment of \$132,560 to the County for FY 2014-15.

2. During the FY 2014-15 budget process, the Health and Human Services Agency (HHS) allocated \$390,128 of Public Health Realignment to the Mental Health Division Realignment fund, as allowed by the legislation allowing for a 10% transfer authority, to ensure sufficient funding to cover anticipated increase in client services based on historical trending.

At this time, sufficient Mental Health Realignment revenue has been received to fund client services, thereby allowing HHS to reverse the initial request to transfer Public Health Realignment funds to Mental Health Division. This reversal restores the original Public Health Realignment allocation to include an increased distribution to Animal Services, decreasing Net County Cost by an estimated \$75,000, and a distribution to Environmental Management Division in the Community Development Agency.

3. On November 25, 2014, the County received a payment from the State of \$800,000 in FY 2013-14 State Sales Tax 1991 Realignment growth. In addition, based on current year actuals, HHS anticipates receiving an increase of \$400,000 in the FY 2014-15 budgeted base allocation, for an approximate total increase of \$1,200,000 for FY 2015-16.

The Social Services Division has experienced a high increase in a variety of client services, including increased cost of adoptions. This additional 1991 Realignment funding would offset the increase in appropriations.

ALTERNATIVES:

1. Should the Board decide not to approve the Budget Transfer Request to accept \$700,000 in unanticipated Public Health Realignment funding, said funds would remain in the 1991 Realignment Special Revenue Fund. In addition, Animal Services would not receive an additional Realignment allocation which would decrease the FY 2014-15 Net County Cost by an estimated \$75,000.

2. Should the Board decide not to approve reversal of the FY 2014-15 budget action to transfer \$390,128 of Public Health Realignment funding to the Mental Health Division, the Public Health Division would be unable to allocate funding to Environmental Management and Animal Services. An allocation to Animal Services would decrease the Net County Cost by an estimated \$75,000.

3. Should the Board decide not to approve the Budget Transfer Request of \$1,200,000 in 1991 Realignment funding to the Social Services Division, the Social Services Division would experience a shortfall in revenue and appropriations, and could require General Fund dollars to cover foster care expenditures.

OTHER DEPARTMENT / AGENCY INVOLVEMENT:

County Development Agency, Environmental Management Division

CAO RECOMMENDATION:

[This section is completed by the CAO's Office. This section is required]

FINANCIAL IMPACT:

- 1) Increased Public Health Realignment in the amount of \$700,000 of unanticipated growth.
- 2) Redistribution of Public Health Realignment to Public Health programs, including to Environmental Management, and to Animal Services, thereby decreasing Net County Cost by an estimated \$75,000.
- 3) Transfer of \$1,200,000 in 1991 Realignment funding to Social Services Division, offset by increased appropriations to the Social Services Foster Care and Adoptions Assistance Program.

CLERK OF THE BOARD FOLLOW UP ACTIONS

1. Clerk of the Board to obtain signature of Chair on the Budget Transfer Requests.
2. Clerk of the Board to forward signed Budget Transfer Requests to the Auditor-Controller's Office for processing.

STRATEGIC PLAN COMPONENT:

N/A

CONTACT

Don Ashton, M.P.A., Director