



County of El Dorado

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Legislation Details (With Text)

File #: 10-0120 **Version:** 1

Type: Agenda Item **Status:** Approved

File created: 2/2/2010 **In control:** Board Of Supervisors

On agenda: 2/23/2010 **Final action:** 2/23/2010

Title: Chief Administrative Office recommending the Board approve Budget Transfer adjusting the Fiscal Year 2009-2010 OMB A-87 Cost Allocation Charges to the Health Services Department, Public Health Division, from \$653,781 to \$779,624 to be consistent with the final Cost Allocation Plan for Fiscal Year 2009-2010. (4/5 vote required)

FUNDING: General Fund / Health Services Fund.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A. Budget Transfer PH A87.pdf, 2. B. Health Services-Cost Plan Schedule A FY09-10

Date	Ver.	Action By	Action	Result
2/23/2010	1	Board Of Supervisors	Approved	Pass

Chief Administrative Office recommending the Board approve Budget Transfer adjusting the Fiscal Year 2009-2010 OMB A-87 Cost Allocation Charges to the Health Services Department, Public Health Division, from \$653,781 to \$779,624 to be consistent with the final Cost Allocation Plan for Fiscal Year 2009-2010. (4/5 vote required)

FUNDING: General Fund / Health Services Fund.

BUDGET SUMMARY:		
Total Estimated Cost		\$125,843.00
Funding		
Budgeted	\$0	
New Funding	\$125,843.00	
Savings	\$	
Other	\$	
Total Funding Available	\$125,843.00	
Change To Net County Cost		\$0.00

Fiscal Impact/Change to Net County Cost:

The requested budget transfer is an accounting adjustment that has no net impact on General Fund Net County Cost.

Background:

OMB A-87 Cost Allocations consist of countywide indirect and administrative costs as calculated by

the Auditor-Controller and published each fiscal year as the OMB A-87 Cost Allocation Plan. The A-87 allocations for non-General Fund programs are billed to those departments and recognized as revenue to the General Fund.

Reason for Recommendation:

The FY 2009-10 OMB A-87 billable Cost Allocation for the Health Services Department, Public Health Division (Fund 11 programs), is \$779,624. Historically, the total billable amount for Health Services Fund 11 programs has been appropriated in the budget; however, the Adopted Budget for FY 2009-10 was adjusted to exclude the estimated share of A-87 costs for the Emergency Medical Services program (\$125,843) because this program is ultimately funded by the General Fund. After further consultation with the Auditor-Controller's Office, this approach has subsequently been revised and the full amount of OMB A-87 Cost Allocations must be appropriated and charged to Health Services. This budget transfer will allow for the distribution of the EMS share of A-87 costs.

There is no net change to the General Fund.

Action to be taken following Board approval:

Board Clerk to provide signed budget transfer to the Auditor-Controller's Office for processing.