



COUNTY OF HUMBOLDT

AGENDA ITEM NO.

C-14

For the meeting of: August 18, 2015

Date: July 8, 2015

To: Board of Supervisors

From: Phillip R. Crandall, Director *for Buckley*
Department of Health and Human Services *Public Health*

Subject: Transfer from General Fund Contingencies to Inmate Medical (requires a 4/5 vote)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approves the attached transfer from Contingencies (1100-990) in the amount of \$110,000 for fiscal year 2014-15 for unanticipated expenditures in the Inmate Medical budget (1100-490) (requires 4/5 vote).

SOURCE OF FUNDING:

General Fund

DISCUSSION:

The request before your Board today will adjust county budgets for Fiscal Year (FY) 2014-15 to account for unanticipated charges that occurred at the end of the fiscal year.

The requested transfer from Contingencies will increase the expense category for jail medical catastrophic care by \$110,000. Jail medical services are contracted to California Forensic Medical Group (CFMG). The contract between the county and CFMG stipulates that CFMG pays for the first \$15,000 of catastrophic care per inmate per year. When the cost of care exceeds the \$15,000 the county is liable to pay the

Prepared by: Olivia Wilder, Budget Specialist *(initials)*

CAO Approval *Chester Dillingham*

REVIEW:

Auditor *(initials)*

County Counsel *(initials)*

Human Resources

Other

TYPE OF ITEM:

☒ X Consent
☐ Departmental
☐ Public Hearing
☐ Other

PREVIOUS ACTION/REFERRAL:

Board Order No. _____

Meeting of: _____

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor *Lovelace* Seconded by Supervisor *Sundberg*
Ayes *Sundberg, Lovelace, Fennell, Bohn, Bass*
Nays
Abstain
Absent

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: *Aug. 18, 2015*

By: *Kathy Hayes*

Kathy Hayes, Clerk of the Board

remaining amount. In June the county received six invoices for catastrophic care that total \$110,000. The increase to the budget is needed to cover these additional charges.

The requested transfer will increase the overall budget for Medical Care from \$2,734,707 to 2,844,707. Healthcare for inmates is a cost mandated by the State of California under California Administrative Code Section 1200, Title 15 and therefore requires a transfer from Contingencies.

FINANCIAL IMPACT:

Approval of the attached transfer from Contingencies is necessary for the Auditor's Office to close the books for FY 2014-15. The Inmate Medical budget unit had no additional revenues available to cover the increased costs and therefore a transfer from Contingencies in the amount of \$110,000 is required. The current balance in the General Fund Contingency account for FY 2014-15 is \$2,604,767.

The proposed Agreement supports the Board's Strategic Framework by protecting vulnerable populations and providing community-appropriate levels of service.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could choose to not approve the recommendations; however, this is not recommended because these adjustments are needed as part of the year end procedures.

ATTACHMENTS:

Attachment A – Transfer from Contingencies

A

DEPARTMENT #: 1100 490 COSTING DATE: 6/30/2015

- | | | |
|----------|---|---------------|
| | Transfer within expenditure/revenue category (with Auditor Approval) | Original only |
| | Transfer between expenditure/revenue category (with CAO & Auditor Approval) | Original +1 |
| | Increase/decrease Intrafund Transfer account (with Board Approval)* | Original +1 |
| x | Transfer to or from Contingencies (with Board Approval)* | Original +1 |
| | Increase/decrease budget unit appropriation (with Board approval)* | Original +1 |
| | Establish/transfer funds in Fixed Assets <\$10,000 (CAO & Auditor Approval) | Original +1 |
| | Establish/transfer funds in Fixed Assets >\$10,000 (with Board Approval)* | Original +1 |

[illegible]

- 3) Expenses occurred in 14/15 fiscal year.

- Date (signed)

Posted by

County of Humboldt
1100990 - Reserve for Contingencies
Revenues and Expenditures with Encumbrances
For the Period Ending June 30, 2015

	Adopted Budget	Adjusted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	Percentage Used
Revenues							
70 Other Revenues							
710050 Fund Balance Transfer		650,000.00				650,000.00	0.0%
Other Revenues		650,000.00				650,000.00	0.0%
Total Revenues		650,000.00				650,000.00	0.0%
Expenditures							
02 Services and Supplies							
2010 Contingencies-Co General Fund	1,550,000.00	2,604,767.00			<u>(-110,000)</u>	2,604,767.00	0.0%
Services and Supplies	1,550,000.00	2,604,767.00				2,604,767.00	0.0%
Total Expenditures	1,550,000.00	2,604,767.00				2,604,767.00	0.0%
Net Revenues Over (Under) Expenditures	<u>(1,550,000.00)</u>	<u>(1,954,767.00)</u>				<u>(1,954,767.00)</u>	

County of Humboldt
1100490 - Medical Care
Revenues and Expenditures with Encumbrances
For the Period Ending June 30, 2015

	Adopted Budget	Adjusted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	Percentage Used
Revenues							
50 Other Governmental Agencies							
530000 Tobacco Lawsuit Settlement	1,215,245.00	1,215,245.00		1,173,534.36		41,710.64	96.6%
Other Governmental Agencies	1,215,245.00	1,215,245.00		1,173,534.36		41,710.64	96.6%
60 Charges for Current Services							
Charges for Current Services							
70 Other Revenues							
707004 Prescription Card Fee	6,500.00	6,500.00	515.00	3,216.25		3,283.75	49.5%
Other Revenues	6,500.00	6,500.00	515.00	3,216.25		3,283.75	49.5%
Total Revenues	1,221,745.00	1,221,745.00	515.00	1,176,750.61		44,994.39	96.3%
Expenditures							
02 Services and Supplies							
Services and Supplies							
03 Other Charges							
3147 CMSP Participation Fee	430,851.00						
3171 Jail Medical Costs	2,710,167.00	2,734,597.00	227,883.08	2,734,596.96		.04	100.0%
3175 Jail Medical Catastrophic Care	14,500.00	110.00		107.12	+110,000	2.88	97.4%
Other Charges	3,155,518.00	2,734,707.00	227,883.08	2,734,704.08		2.92	100.0%
Total Expenditures	3,155,518.00	2,734,707.00	227,883.08	2,734,704.08		2.92	100.0%
Net Revenues Over (Under) Expenditures	(1,933,773.00)	(1,512,962.00)	(227,368.08)	(1,557,953.47)		44,991.47	

A _____

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[illegible]

- 1) Unanticipated expenses occurred that exceed budgeted amount in Inmate Medical budget.
- 2) Contingency fund balance is currently \$2,604,767 for 14/15 fiscal year.
- 3) Expenses occurred in 14/15 fiscal year.

5.) Account balances verified by Auditor-Controller Date 8/6/15 (signed) [Signature]

6.) ☐ /Approved ☐ /Not approved ☒ /Recommended ☐ /Not recommended
County Administrative Officer: _____ Date 8/6/15 (signed) Cheryl Dillingham

Posted by

County of Humboldt
1100990 - Reserve for Contingencies
Revenues and Expenditures with Encumbrances
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County of Humboldt
1100490 - Medical Care
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