

MEMO SHEET: BUDGET TRANSFER INFORMATION

Department Name*	CAO: EMS w/ CAO: Central Fis	Budget Transfer Type:	Transfer 1: BoS Approval
Clerk*	SERENA LEMMONS	Document total*	\$ 1,126,464
Contact phone*	X 5804		SL

BUDGET TRANSFER HEADER

Prepared date*	02/18/26	Check Applicable*	<input checked="" type="checkbox"/> One Time (after Adopted Budget)
Fiscal year	25/26		<input type="checkbox"/> Continuing (include in the Adopted Budget)
Short Description* <small>(10 characters)</small>			
 Audra Anderson		Legistar Item Number*	26-0402 - 3/24/26
* REQUIRED FIELDS	 Jeremy Apodaca	Project Strings Required:	No

By signing this memo I hereby certify that:
1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

Authorized signature*


 Laura Schwartz (Mar 3, 2026 13:30:57 PST)

BUDGET TRANSFER JUSTIFICATION AND DESCRIPTION* (will be scanned into FENIX TCM)

The attached budget transfer amends the Fiscal Year 2025-26 budget as follows:

Lines 1-3 Ambulance fee revenues for CSA 3 are expected to be higher than budgeted. As a result, the commission-based payments to the contracted billing processor and to the CSA 3 contracted ambulance provider are projected to exceed budget. Payments to the state for the Public Provider Ground Emergency Medical Transport Intergovernmental Transfer (PP-GEMT IGT) program are also projected to exceed budget. Therefore, this transfer increases estimated Revenues, appropriations for Services and Supplies, and Contributions to Non-County Governments for CSA 3 (Org 1210100).

Lines 4-6 Ambulance fee revenues for CSA 7 are expected to be higher than budgeted. As a result, the commission-based payments to the contracted billing processor are projected to exceed budget. During budget development, the agreement for ambulance services in CSA 7 was in process so an estimate was used to budget the contracted services. The actual rates for contracted ambulance services in CSA 7 are higher than the original estimate and PP-GEMT IGT payments to the state are also higher than budgeted. Therefore, this transfer increases estimated Revenues, appropriations for Services and Supplies, and Contributions to Non-County Governments for CSA 7 (Org 1210120).

Lines 7-9 The Maddy Fund Hospitals and Physicians payments and the admin time reimbursements from the Maddy fund to CAO - Fiscal are projected to exceed budget. The Maddy Fund Appropriations for Contingency will be reduced to cover these increases in appropriations. Therefore, this transfer decreases Appropriations for Contingency and increases appropriations for Services and Supplies and Interfund Transfers, within the Maddy Fund (Org 1210160).

Lines 10-11 Legal fees due to County Counsel from the EMS function are projected to exceed budget. There is a projected salary savings for the Ambulance Billing function. Therefore, this transfer decreases salaries in the Ambulance Billing Org (1230200) and increases General Fund Intrafund transfers for the EMS Org (1230100).

Lines 12-15 The CDPH PHEP grant was transferred to HHSA beginning in FY24/25. However there was a cash balance from the FY23/24 grant payments that has continued to accrue interest in the PHEP SRF (Org 1210200). Lines 12-13 establish budget for the interest revenue and increase Operating Transfers Out. Lines 14-15 establish the offsetting transfer into the HPP grant General Fund Org (Org 1240120), increasing estimated

FOR AUDITOR'S OFFICE USE ONLY

Audit date:	_____	Budget Transfer number:	_____
Audited by:	_____	Interfaced by:	_____
		Processed on:	_____


Audra Anderson

Authorized signature:



Laura Schwartz (Mar 3, 2026 13:30:57 PST)

JOURNAL JUSTIFICATION AND DESCRIPTION* (continued from page 1 if needed)


Jeremy Apodaca

Lines 16-19 The CDPH CRI grant was transferred to HHSA beginning in FY24/25. However, there was a cash balance from the FY23/24 grant payments that has continued to accrue interest in the CRI SRF (Org 1210210). Lines 16-17 establish budget for the interest revenue and increase Operating Transfers Out. Lines 18-19 establish the offsetting transfer into the HPP grant General Fund Org (Org 1240120), increasing estimated revenues and appropriations.

Lines 20-24 The CDPH Pan Flu grant was transferred to HHSA beginning in FY24/25. However there was a cash balance from the FY23/24 grant payments that has continued to accrue interest in the Pan Flu SRF (Org 1210230). Lines 20-22 establish budget for the fund balance, interest revenue, and for the corresponding Operating Transfer Out. Lines 23-24 establish the offsetting transfer into the HPP grant General Fund Org (Org 1240120), increasing estimated revenues and appropriations.

This budget transfer is the first step in closing out the grant SRFs for the CDPH grants that were transferred to HHSA in FY24/25.

Without the completed budget transfer, CSA 3 will not have funding available to pay the next PP-GEMT payment to DHCS. This payment is due April 17th.

AUDITOR / CONTROLLER'S USE		EL DORADO COUNTY APPROPRIATION TRANSFER (29125 GOV. CODE)	
TRANSFER #		BUDGET TRANSFER REQUEST	
JOURNAL #		BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL	
DATE		BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL	
INPUT BY			
TO BE COMPLETED BY DEPARTMENT		Budget Transfer Type: Transfer 1: BoS Approval	
DEPT NAME	CAO: EMS w/ CAO: Central Fiscal	Legistar Number & Date: 26-0402 - 3/24/26	
DEPT CONTACT & EXT.		 <small>DEPARTMENT AUTHORIZATION SIGNATURE AND DATE</small> Laura Schwartz (Mar 23 2026 11:41:57 AM)	
SERENA LEMMONS x5804		2/18/2026	
		PAGE 1 OF 2	

DIRECTIONS:

1. MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT
 2. REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE
 3. IF BUDGET TRANSFER EXCEEDS 12 LINES, EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST


Audra Anderson


Jeremy Apodaca

S F X	Budget Rollup Code	ORG	OBJECT	PROJECT STRING	GL Project	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION (30 CHARACTERS MAX.)
1								
2								
3				SEE ATTACHED IMPORT FILE				
4								
5								
6								
7								
8								
9								
10								
11								
12								

_____ JOE HARN, C.P.A. AUDITOR / CONTROLLER DATE	APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO
_____ CHIEF ADMINISTRATIVE OFFICE - ANALYST DATE	
_____ CHIEF ADMINISTRATIVE OFFICER DATE	
	_____ SIGNATURE: CHAIR, BOARD OF SUPERVISORS DATE
	_____ ATTEST: CLERK, BOARD OF SUPERVISORS DATE

Laura Schwartz

Document Total \$ 1,126,464.00 # of Lines 24 Net Total \$ - Department Head Signature: Laura Schwartz (Mar 3, 2026 13:30:57 PST)

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		1210100	1686				INC AMB SVCS CSA 3 REV	C	\$ 174,000.00
B	T		1210100	4304				INC AGENCY ADMIN FEE CSA 3	D	\$ 20,000.00
B	T		1210100	5240				INC NON-CNTY GOVERN AGN CSA 3	D	\$ 154,000.00
B	T		1210120	1686				INC AMB SVCS CSA 7 REV	C	\$ 285,000.00
B	T		1210120	4304				INC AGENCY ADMIN FEE CSA 7	D	\$ 8,000.00
B	T		1210120	5240				INC NON-CNTY GOVERN AGN CSA 7	D	\$ 277,000.00
B	T		1210160	0324				INC COURT FINE REV MADDY	C	\$ 78,000.00
B	T		1210160	4300				INC PROFESS&SPECIAL SVCS MADDY	D	\$ 77,000.00
B	T		1210160	5300				INC OP TFR OUT MADDY TO CAO GF	D	\$ 1,000.00
B	T		1230200	3000				DEC SALARY IN AMB BILLING	C	\$ 20,000.00
B	T		1230100	7200	CC			INC INTRAFND: ONLY GF EMS	D	\$ 20,000.00
B	T		1210200	0400				INC INTEREST REV PHEP SRF	C	\$ 240.00
B	T		1210200	7000				INC OP TRANSFR OUT PHEP SRF	D	\$ 240.00
B	T		1240120	2020				INC OP TRANSFR IN HPP	C	\$ 240.00
B	T		1240120	4500				INC SPEC DEPT EXPNS HPP	D	\$ 240.00
B	T		1210210	0400				INC INTEREST REV CRI SRF	C	\$ 90.00
B	T		1210210	7000				INC OP TRANSFR OUT CRI SRF	D	\$ 90.00
B	T		1240120	2020				INC OP TRANSFR IN HPP	C	\$ 90.00
B	T		1240120	4500				INC SPEC DEPT EXPNS HPP	D	\$ 90.00
B	T		1210230	0001				INC FUND BAL PAN FLU SRF	C	\$ 2,636.00
B	T		1210230	0400				INC INTEREST REV PAN FLU SRF	C	\$ 150.00
B	T		1210230	7000				INC OP TRANSFR OUT PAN FLU SRF	D	\$ 2,786.00
B	T		1240120	2020				INC OP TRANSFR IN HPP	C	\$ 2,786.00
B	T		1240120	4500				INC SPEC DEPT EXPNS HPP	D	\$ 2,786.00
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EMS FY25-26 BT

Final Audit Report

2026-03-03

Created:	2026-03-02
By:	Serena Lemmons (Serena.Lemmons@edcgov.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAp0rUmXrQOgZ9pKGxbHLn4GQwUTUNwzci

"EMS FY25-26 BT" History

-  Document created by Serena Lemmons (Serena.Lemmons@edcgov.us)
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