



## Legislation Details (With Text)

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**Type:** Agenda Item      **Status:** Approved

**File created:** 4/20/2021      **In control:** Board of Supervisors

**On agenda:** 6/22/2021      **Final action:** 6/22/2021

**Title:** Chief Administrative Office, Emergency Medical Services and Emergency Preparedness and Response Division, recommending the Board approve and authorize the Chair to sign a budget transfer moving appropriations from inter-fund transfers to intra-fund transfers within the Division to allow proper accounting of Cost Plan charges.

**FUNDING:** State and federal preparedness funding and funding from County Service Areas 3 and 7 (ambulance service fee revenue and special taxes).

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A - Budget Transfer Request, 2. Executed Budget Transfer

Date	Ver.	Action By	Action	Result
6/22/2021	1	Board of Supervisors	Approved	Pass

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**DISCUSSION / BACKGROUND**

During the current fiscal year, the Board approved the transfer of the operations of various Emergency Medical Services and Emergency Preparedness (EMS/EP) programs from special revenue funds to the General Fund (20-1294, 10/20/20). The programs now operate within the General Fund, with full reimbursement from dedicated funding sources. It has since been determined that the method previously used to charge the Division its 2 CFR 200 Cost Plan allocation is not compatible with the new General Fund structure from an accounting perspective.

The EMS/EP Cost Plan allocation is currently combined with the Public Health Division of HHS. The current budget provides for the full allocation to be charged to Public Health, and then a subsequent allocation would charge EMS/EP from Public Health. Previously, both programs were housed in special revenue funds, resulting in an accurate final accounting. However, with the EMS/EP programs now residing in the General Fund, the allocation flowing through Public Health would result in the charges being reflected as inter-fund (General Fund to special revenue fund) in EMS/EP. This inaccurately reflects the charges, as the cost plan revenue is recorded in the General Fund, and should be reflected in EMS/EP as intra-fund.

The recommended budget transfer adjusts the currently budgeted transfers such that the cost plan

charges can be applied directly to EMS/EP without passing through Public Health.

**ALTERNATIVES**

Cost Plan charges will not be able to be charged to the EMS/EP special funding sources without a budget amendment.

**PRIOR BOARD ACTION**

See above.

**OTHER DEPARTMENT / AGENCY INVOLVEMENT**

HHSA

**CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

**FINANCIAL IMPACT**

This budget transfer is an administrative adjustment to allow for proper accounting of intra-fund transfers only. There is no fiscal impact.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

Clerk to obtain Chair's signature on budget transfer and forward for processing.

**STRATEGIC PLAN COMPONENT**

Good Governance

**CONTACT**

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