



Legislation Text

File #: 21-0700, **Version:** 1

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).

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 HHSA. 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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