



County of El Dorado

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Legislation Text

File #: 21-0999, **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 Fiscal Year 2020-21 Budget Transfer appropriating Fiscal Year 2020-21 year-end transactions related to the Emergency Medical Services Special Revenue Fund.

FUNDING: Ambulance Fees, General Fund.

DISCUSSION / BACKGROUND

On October 20, 2020, the Board approved the transfer of Emergency Medical Services ("EMS") programs, including ambulance billing, to the General Fund (Legistar #20-1294). The programs previously had been housed in a number of special revenues funds, but are now housed in the General Fund with full reimbursement from dedicated funding sources. The Board also approved the use of \$50,000 of General Fund dollars to fund the ambulance billing refund imprest account. The imprest account is managed by Wittman Enterprises on behalf of the County and allows Wittman to issue refunds directly. County staff review and replenish the account on a regular basis. The imprest account was initially created using special revenue funds.

In order to complete the transfer of the imprest account from the special revenue fund to the General Fund, an operating transfer should be completed transferring \$50,000 from the General Fund to the special revenue fund. Although this transfer will initially be recorded as a General Fund expense, it will subsequently be adjusted to reflect that the funds constitute an imprest account, which remain a part of the General Fund, resulting no net increase to General Fund expenses.

Additionally, during the course of the year, interest is earned in the special revenue fund due to its use as a "suspense" account, holding revenue temporarily prior to allocation to the correct fund.

The recommended budget transfer appropriates the transfer of the imprest account to the General Fund, and the transfer of interest revenue to the General Fund.

ALTERNATIVES

There are no feasible alternatives consistent with prior Board direction and accepted accounting principles.

PRIOR BOARD ACTION

20-1294, 10/20/20 - Approval of transfer of imprest account to the General Fund

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

Although the recommended Budget Transfer increases appropriations and estimated revenue in the General Fund, there will be no actual net increase to revenue or expenditures. The transfer will be processed, increasing General Fund expenses, but will subsequently be reversed during the process of recording the imprest account within the General Fund.

The \$50,000 use of General Fund dollars was reflected in the prior Board action as a decrease to General Fund contingency at that time. The funds remain a part of the General Fund, but are not available for funding other operations.

The transfer of interest revenue will reduce use of County Service Area monies to fund EMS activities.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Clerk of the Board to obtain Chair's signature on Budget Transfer and forward for processing in Fiscal Year 2020-21.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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