

**Caroline County
Board of Supervisors Agenda
Executive Summary**

Meeting Date: **January 26, 2021**

Title: **Consent Agenda – Request to Transfer Portion of Excess EMS
Cost Recovery Revenue to Fire-Rescue Capital Reserve**

(Check Mark)

<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input checked="" type="checkbox"/> Action	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

Summary: Attached is a memorandum from Fire-EMS Chief Jason Loftus seeking Board approval to transfer excess EMS Cost Recovery revenue from Fiscal Year 2019/2020 to the Fire-Rescue Capital Reserve. EMS Cost Recovery revenue last fiscal year exceeded budgetary projections by \$132,877 on a cash basis. Chief Loftus would like to transfer \$100,000 of these additional funds to the reserve fund.

Additional detail is included in Chief Loftus' memorandum.

Budget Impact: If approved, \$100,000 in EMS Cost Recovery revenues in excess of the budgeted amount for FY 2020 will be transferred to the Fire-Rescue Capital Reserve.

Requested Action from Board of Supervisors: Approve transfer of \$100,000 to Fire-Rescue Capital Reserve as requested. The reserve has been a very effective tool in supporting Fire-Rescue capital purchases, required grant matches and other necessary one-time expenses.



County of Caroline
Department of Fire-Rescue & Emergency Management

Date: December 4, 2020

To: Charles Culley, County Administrator
Caroline County Board of Supervisors

From: Jason R. Loftus, Chief

Subject: FY2020 request for transfer of excess revenue to Fire-Rescue Capital Reserve Fund.

Over the past 7 years, the Board has approved a portion of any unspent operational funds and/or revenue above budgeted amounts from the previous fiscal year to be converted into a special Fire-Rescue Capital Reserve account. These Capital Reserve funds are used in future fiscal years to support large projects, unbudgeted projects, apparatus purchases, grant matching, systemwide equipment upgrades, emergency funding, etc. Board approval is required each and every time these funds are needed. Projects need to be one-time purchases.

For fiscal year 2020, the Department of Fire Rescue had a revenue budget allocation of \$949,343 for EMS cost recovery (ambulance billing). At the close of FY20, revenue was higher than projected with accrual basis revenue of \$1,023,137 [Δ \$73,794] and cash basis revenue of \$1,082,220 [Δ \$132,877].

I would like to request the Board consider allocating \$100,000 of overbudget revenue amount to the Fire Rescue Capital Reserve fund to be used for future projects.

The current Fire-Rescue Capital Reserve has an unobligated balance of \$213,461. We anticipate several large projects on the horizon, such as the Carmel Church and Sparta stations as well as replacing our mechanical CPR devices systemwide.

Recommended Action:

- 1.) Motion to approve the movement of funds to the Fire-Rescue Capital Reserve in the amount of \$100,000 dollars.