



El Dorado County Emergency Services Authority

Finance Committee Meeting Wednesday, June 5, 2013, 1:00 p.m. Diamond Springs Fire Station #49 – Conference Room

AGENDA

- | | |
|--|---------|
| 1. Call to Order | Keating |
| 2. Approval of Agenda | Keating |
| 3. Approval of Finance Meeting Minutes of May 1, 2013 | Keating |
| 4. Old Business | |
| 4.1 FY 12/13 Revenue & Expenditure Update | Hackett |
| 5. New Business | |
| 5.1 Budget Preparation for FY 13/14 | Hackett |
| 5.2 Cost Control Working Group | Hackett |
| 5.3 Discuss and Recommend Dispatch Cost Apportionments | Hackett |
| 5.4 Discuss Modification of Billing Procedures | Hackett |
| 5.5 Discuss and Recommend Cost Apportionment for Utilities, Office Supplies, Refuse and other associated Household Expenditure | Hackett |
| 5.6 Grant award in the amount of \$9,500 from the El Dorado County Indian Gaming Local Benefit Committee to be used for installing Hotspot Communication devices on our Ambulances | Hackett |
| 5.7 Discuss Audits of FY 09/10, 10/11, 11/12 & 12/13 | Hackett |
| 6. Adjournment | Keating |

*** Please park at the Fireman's Hall or the JPA parking lot as the Commercial Businesses need their parking available for customers ~ Thank you ***



El Dorado County Emergency Services Authority

Finance Committee Meeting

Wednesday, May 1, 2013 1:00 p.m.

Diamond Springs/El Dorado Fire Station #49 – Conference Room

Minutes

Present:

Chairman Keating/Rescue Fire; Chiefs Gill/Pioneer, Dekker/Garden Valley, Schwab/Georgetown Fire, Hardy/El Dorado County Fire, Tyler/Cal Fire, Roberts/El Dorado Hills, Combs/Diamond Springs, Ransdell/Diamond Springs, and Cordero/El Dorado County Fire

1. Call to Order

Chairman Keating called the meeting to order at 1300 hours.

2. Approval of Agenda

Motion to approve Agenda by Hardy; seconded by Gill and motion carries.

3. Approval of Minutes from Special Finance and JPA Board Meeting

Motion to approve Minutes of March 6, 2013 by Hardy; seconded by Gill and motion carries.

4. Old Business

4.1 FY 12/13 Revenue & Expenditure Update

Provided information on balance for each district ~ The Miwok Tribe contract ends June 30, 2013. An Addendum to the contract will be signed and continue for another 5 years per: Chief Hardy

5. New Business

5.1 Final Budget Preparation for FY 13/14

Hardy reported the actuarial was received for El Dorado County Fire at \$217,552 and was submitted in writing to Executive Director.

Combs motioned to recommend to the JPA Board to add retiree health amounts to the 1mil cap Budget; it was seconded by Hardy and motion carries with one Ney from Chief Roberts.

It has not been decided where the OPEB amount will go however. Schwab recommends and motions that Chairman of the JPA Board and Exec Director meet with the Auditor's Office to discuss where the OPEBS should be listed in the budget; seconded by Hardy and motion carries.

It will further be Agendized at the May JPA Board meeting under new business to provide for retiree health in the JPA Budget.

5.2 Cost Control Working Group Update

The RFI still needs to be finalized and go to Legal. The dates will need to be determined once legal has authorized it.

6. Adjournment

A motion to adjourn the meeting at 1336 by Gill; seconded by Dekker and motion carried unanimously.

Jannell Clanton, JPA Admin

CSA 7 Revenue and Expenditures FY 12-13

| ACCOUNT DESCRIPTION | FY 12-13 ACTUAL REVENUE - 408210 | | | | | | | | | | | | ESTIMATED REVENUE | TOTAL ACTUAL REVENUE | % OF REVENUE |
|-------------------------|----------------------------------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|-----------|--------------|-------------------|----------------------|--------------|
| | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | | | |
| 100 to 150-Property Tax | \$0 | \$1,468 | \$2,804 | \$45,871 | \$149,004 | \$1,096,033 | \$32,222 | \$50,748 | \$63,157 | \$959,802 | \$15,023 | \$2,503,555 | \$2,416,132 | 97% | |
| 175-Special Tax | \$0 | \$7,366 | \$11,015 | \$4,520 | \$110,743 | \$729,106 | \$19,703 | \$31,354 | \$42,081 | \$627,185 | \$12,179 | \$1,602,062 | \$1,595,252 | 100% | |
| 360-Penalty | \$0 | \$2,267 | \$2,587 | \$988 | \$1,528 | \$812 | \$538 | \$306 | \$644 | \$1,399 | \$1,035 | \$12,000 | \$12,104 | 101% | |
| 400-Interest | \$810 | \$1,991 | \$841 | \$1,676 | \$1,465 | \$1,478 | \$1,286 | \$1,116 | \$1,361 | \$1,399 | \$1,035 | \$20,000 | \$13,423 | 67% | |
| 820-State: HOPTR | \$0 | | | | \$4,247 | \$9,909 | \$0 | \$0 | \$0 | \$9,909 | | \$29,000 | \$24,065 | 83% | |
| 1686-Ambulance Svcs | \$768,319 | \$715,030 | \$338,247 | \$743,093 | \$474,640 | \$528,197 | \$414,557 | \$502,960 | \$611,452 | \$530,440 | \$262,596 | \$5,989,396 | \$5,889,531 | 98% | |
| 1940-Miwok Tribe | \$0 | | | | | | | \$160,855 | | | | \$574,627 | \$160,855 | 28% | |
| Sale of Fixed Asset(s) | | | | | | | | | | | | \$0 | \$0 | 100% | |
| TOTAL PER MONTH | \$769,129 | \$728,122 | \$355,494 | \$796,148 | \$741,627 | \$2,365,535 | \$468,306 | \$586,484 | \$679,550 | \$2,130,134 | \$290,833 | \$10,727,640 | \$10,111,362 | 94% | |

| DESCRIPTION | FY 12-13 ACTUAL EXPENDITURES - 871000 through 877000 | | | | | | | | | | | | ESTIMATED BUDGET | YE ACTUAL EXPENDITURE | % OF EXP | | | | | |
|-----------------|--|-------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|------------------|-----------------------|-------------|--------------|-------------|-------------|------|--|
| | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | | | | | | | | |
| 871000 - JPA | | | | | | | | | | | | | | | | | | | | |
| | 3000 | \$3,915 | \$18,005 | \$11,772 | \$11,772 | \$12,119 | \$11,772 | \$13,509 | \$11,772 | \$18,005 | \$11,772 | \$11,772 | \$11,772 | \$11,772 | \$11,772 | \$11,772 | \$2,213,654 | \$1,223,553 | 55% | |
| | 4000 | -\$9,176 | \$95,234 | | \$19,528 | \$400,151 | -\$33,505 | \$7,306 | \$236,865 | -\$15,638 | | | | | | | \$260,704 | \$136,185 | 52% | |
| EMS Agency | 6000 | | | | \$117,312 | \$136,853 | | | | | | | | | | | \$540,000 | \$374,016 | 69% | |
| | 4000 | \$700,000 | | | | | | | | | | | | | | | \$700,000 | \$700,000 | 100% | |
| 872000 - EDC | 3000 | \$180,364 | \$469,640 | \$295,636 | \$429,288 | \$409,226 | \$301,070 | \$299,766 | \$253,702 | \$382,810 | \$257,055 | \$307,396 | \$307,396 | \$307,396 | \$307,396 | \$4,226,300 | \$3,585,953 | 85% | | |
| | 4000 | | \$42,184 | \$26,072 | \$45,634 | \$16,992 | \$24,727 | \$36,360 | \$24,324 | \$12,385 | \$22,735 | \$30,840 | \$30,840 | \$30,840 | \$30,840 | \$464,800 | \$282,253 | 61% | | |
| 873000 - DS | 3000 | \$49,015 | \$97,962 | \$83,135 | \$97,896 | \$115,054 | \$69,471 | \$155,684 | \$63,804 | \$105,857 | \$80,085 | \$76,477 | \$80,085 | \$76,477 | \$76,477 | \$1,162,570 | \$1,014,440 | 87% | | |
| | 4000 | | \$5,198 | \$6,176 | \$8,960 | \$9,545 | \$6,388 | \$8,179 | \$10,956 | \$18,971 | \$8,077 | \$6,630 | \$8,077 | \$6,630 | \$6,630 | \$107,270 | \$107,270 | 100% | | |
| 874000 - GT | 3000 | \$39,010 | \$128,400 | \$75,570 | \$79,136 | \$60,974 | \$67,927 | \$79,380 | \$67,706 | \$91,566 | \$57,807 | \$67,452 | \$67,452 | \$67,452 | \$67,452 | \$928,757 | \$814,928 | 88% | | |
| | 4000 | | \$5,996 | \$6,527 | \$10,054 | \$11,644 | \$4,736 | \$9,673 | \$6,631 | \$3,147 | \$4,891 | \$9,965 | \$9,965 | \$9,965 | \$9,965 | \$100,769 | \$73,264 | 73% | | |
| 875000 - CP | 3000 | \$65,701 | \$64,270 | \$68,356 | \$71,736 | \$67,563 | \$66,793 | \$67,370 | \$68,892 | \$104,635 | \$72,035.00 | \$72,035.00 | \$72,035.00 | \$72,035.00 | \$72,035.00 | \$910,479 | \$861,421 | 95% | | |
| | 4000 | | \$16,852 | \$6,545 | \$4,251 | \$12,908 | \$5,854 | \$5,669 | \$18,123 | \$7,989 | \$3,820 | \$18,500 | \$18,500 | \$18,500 | \$18,500 | \$104,400 | \$100,511 | 96% | | |
| 877000 - EDH | 3000 | \$78,861 | \$78,861 | \$78,861 | \$83,959 | \$83,959 | \$83,959 | \$89,260 | \$89,260 | \$89,260 | \$84,027 | \$84,027 | \$84,027 | \$84,027 | \$84,027 | \$1,098,454 | \$1,008,320 | 92% | | |
| | 4000 | | \$5,794 | \$12,498 | \$5,242 | \$10,592 | \$12,445 | \$7,114 | \$7,811 | \$12,080 | \$5,991 | \$10,775 | \$10,775 | \$10,775 | \$10,775 | \$102,800 | \$100,342 | 98% | | |
| TOTAL PER MONTH | \$1,107,690 | \$1,028,396 | \$671,148 | \$984,768 | \$1,347,580 | \$621,636 | \$779,270 | \$889,846 | \$831,067 | \$609,180 | \$827,422 | \$1,566,062 | \$1,212,253 | \$9,854,065 | \$9,854,065 | \$12,120,253 | \$9,854,065 | 81% | | |

Estimates as of 05/28/13

| YEAR END TOTALS | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | Quarter 4 | | | ESTIMATED | ACTUAL |
|-----------------|-------------|-------------|------------|------------|-------------|-------------|------------|------------|-----------|-------------|------------|-------------|--------------|--------------|
| | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | | |
| REVENUE | \$769,129 | \$728,122 | \$355,494 | \$796,148 | \$741,627 | \$2,365,535 | \$468,306 | \$586,484 | \$679,550 | \$2,130,134 | \$290,833 | \$0 | \$10,727,640 | \$10,111,362 |
| EXPENSE | \$1,107,690 | \$1,028,396 | \$671,148 | \$984,768 | \$1,347,580 | \$621,636 | \$779,270 | \$889,846 | \$831,067 | \$609,180 | \$827,422 | \$1,566,062 | \$12,120,253 | \$9,854,065 |
| Difference | -\$338,561 | -\$300,274 | -\$315,654 | -\$188,620 | -\$605,953 | \$1,743,899 | -\$310,964 | -\$303,362 | \$48,483 | \$1,520,954 | -\$536,589 | -\$156,062 | -\$1,392,613 | \$257,297 |

JPA Budget FY 13/14

| Class 30: Wages/Benefits | JPA FY 13/14 Admin | JPA Collective | El Dorado County Fire | Diamond Springs Fire | Georgetown Fire | Cameron Park Fire | El Dorado Hills Fire | TOTAL |
|-----------------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|
| 3000 Reg. Employees | 129,000.00 | | \$4,000,000.00 | \$1,000,000.00 | \$986,880.34 | \$939,195.00 | \$1,000,000.00 | 8,055,075.34 |
| 3001 Extra Help | 0.00 | | | | | | | |
| 3002 Overtime | 12,000.00 | | | | | | | 12,000.00 |
| 3004 Other Comp | 1,566.00 | | | | | | | 1,566.00 |
| 3020 Retirement | 0.00 | | | | | | | |
| 3021 Social Security | 8,900.00 | | | | | | | 8,900.00 |
| 3022 Medicare | 1,865.77 | | | | | | | 1,865.77 |
| 3040 Health Ins. | 86,000.00 | | | | | | | 86,000.00 |
| 3041 Fed. Unempl. | 0.00 | | | | | | | |
| 3042 Disability Ins. | 0.00 | | | | | | | |
| 3043 Deferred Comp. | 0.00 | | | | | | | |
| 3044 Vision Insurance | 0.00 | | | | | | | |
| 3046 Retiree Health | 0.00 | \$407,552.00 | | | | | | 407,552.00 |
| 3060 Workers' Comp | 2,250.00 | | | | | | | 2,250.00 |
| 3080 Life/Flexible Benefits | 0.00 | | | | | | | |
| CLASS 30: TOTALS | \$241,581.77 | \$407,552.00 | \$4,000,000.00 | \$1,000,000.00 | \$986,880.34 | \$939,195.00 | \$1,000,000.00 | \$8,575,209.11 |

| Class 40: Serv/Supplies | JPA Admin | JPA Collective | El Dorado County Fire | Diamond Springs Fire | Georgetown Fire | Cameron Park Fire | El Dorado Hills Fire | TOTAL |
|---------------------------------|--------------------|-----------------------|-----------------------|----------------------|--------------------|--------------------|----------------------|-----------------------|
| Allocation to Distribute | | | \$50,000.00 | \$20,000.00 | \$20,000.00 | | \$20,000.00 | 110,000.00 |
| 4020 Clothing | 0.00 | | | | | | | |
| 4021 Fire Turnouts | 0.00 | | | | | \$4,000.00 | | 4,000.00 |
| 4022 Uniforms | 0.00 | | | | | | | |
| 4040 Communications | | \$1,034,250.00 | | | | | | 1,034,250.00 |
| 4060 Inservice Food | 100.00 | | | | | | | 100.00 |
| 4080 Household Exp. | 200.00 | | | | | \$1,600.00 | | 1,800.00 |
| 4085 Refuse Disposal | 0.00 | | | | | | | |
| 4087 Extermination | 0.00 | | | | | | | |
| 4100 Insurance | | \$30,000.00 | | | | | | 30,000.00 |
| 4140 Maint: Equip. | | 20,000.00 | | | | | | 20,000.00 |
| 4141 Maint: Office Equip | 0.00 | | | | | | | |
| 4142 Maint: Radio | | 4,000.00 | | | | | | 4,000.00 |
| 4145 Maint: Equip. Prts | 0.00 | | | | | | | |
| 4160 Vehicle Maint | | 100,000.00 | | | | | | 100,000.00 |
| 4162 Veh Maint:Sup | | 15,000.00 | | | | | | 15,000.00 |
| 4164 Veh Maint: Tires | | 20,000.00 | | | | | | 20,000.00 |
| 4165 Veh Maint: Oils | | 3,000.00 | | | | | | 3,000.00 |
| 4180 Maint: Bldg/Imp | 1,000.00 | | | | | | | 1,000.00 |
| 4182 Structures Maint | 0.00 | | | | | | | |
| 4200 Medical Supplies | | 440,000.00 | | | | | | 440,000.00 |
| 4220 Memberships | 0.00 | | | | | | | |
| 4260 Office Expense | 5,000.00 | | | | | \$1,500.00 | | 6,500.00 |
| 4261 Postage | 150.00 | | | | | | | 150.00 |
| 4263 Subscriptions | 0.00 | | | | | | | |
| 4266 Printing | 150.00 | | | | | | | 150.00 |
| 4300 Professional Serv | 20,000.00 | | | | | | | 20,000.00 |
| 4304 Admin Fees | | 160,000.00 | | | | | | 160,000.00 |
| 4324 Medical | 0.00 | | | | | | | |
| 4400 Publicat/Legal | 500.00 | | | | | | | 500.00 |
| 4420 Rent/Lease/Equip | 3,000.00 | | | | | | | 3,000.00 |
| 4440 Rent/Lease/Bldg | 13,200.00 | | | | | | | 13,200.00 |
| 4460 Equip: Sm Tool | 0.00 | | | | | | | |
| 4461 Equipment: Minor | 5,000.00 | | | | | \$1,000.00 | | 6,000.00 |
| 4462 Equip: Computers | 3,500.00 | | | | | | | 3,500.00 |
| 4500 Special Dept Exp | | 5,000.00 | | | | | | 5,000.00 |
| 4502 Educ Materials | 1,000.00 | | | | | | | 1,000.00 |
| 4503 Staff Development | 0.00 | | | | | | | |
| 4540 Staff Development | 0.00 | | | | | \$3,600.00 | | 3,600.00 |
| 4600 Transport/Travel | 0.00 | | | | | \$500.00 | | 500.00 |
| 4602 Mile Emp Prv Auto | 700.00 | | | | | | | 700.00 |
| 4606 Fuel Purchases | 2,000.00 | \$180,000.00 | | | | | | 182,000.00 |
| 4620 Utilities | 2,500.00 | | | | | \$7,800.00 | | |
| CLASS 40: SUBTOTALS | \$58,000.00 | \$2,011,250.00 | \$50,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$2,199,250.00 |

| Class 60: Fixed Assets | JPA Admin | JPA Collective | El Dorado County Fire | Diamond Springs Fire | Georgetown Fire | Cameron Park Fire | El Dorado Hills Fire | TOTAL |
|------------------------|---------------------|----------------|-----------------------|----------------------|-----------------|-------------------|----------------------|---------------------|
| 6040 Fixed Assets | \$260,000.00 | | | | | | | \$260,000.00 |
| Class 60 Total | \$260,000.00 | | | | | | | \$260,000.00 |

| Budget Totals | JPA Admin | JPA Collective | El Dorado County Fire | Diamond Springs Fire | Georgetown Fire | Cameron Park Fire | El Dorado Hills Fire | TOTAL |
|------------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|------------------------|
| Class 30: Wages/Benefits | \$241,581.77 | \$407,552.00 | \$4,000,000.00 | \$1,000,000.00 | \$986,880.34 | \$939,195.00 | \$1,000,000.00 | \$8,575,209.11 |
| Class 40: Serv/Supplies | \$58,000.00 | \$2,011,250.00 | \$50,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$2,199,250.00 |
| Class 60: Fixed Assets | \$260,000.00 | | | | | | | \$260,000.00 |
| Class 70: Resid. Eqty, Trsf. | \$0.00 | | | | | | | \$0.00 |
| FY13-14 Budget | \$559,581.77 | \$2,418,802.00 | \$4,050,000.00 | \$1,020,000.00 | \$1,006,880.34 | \$959,195.00 | \$1,020,000.00 | \$11,034,459.11 |