



El Dorado County Emergency Services Authority

Policy Subject Matter: **Other Post-Employment Retiree Health Benefits Funding**
Review Date: **01.30.18**
Revision Date: **01.30.18**
Creation Date: **04.27.10**

I. Policy:

The El Dorado County Emergency Services Authority (JPA) shall reimburse sub-contracting ALS transporting fire district's other post-employment retiree health benefit costs for current JPA funded retirees as calculated by a current actuarial. The JPA will not provide reimbursement for other-post employment retiree health benefit costs for current JPA funded employees (also referred to as prefunding)

II. Purpose:

The purpose of this policy is to establish a procedure for reimbursing a sub-contracting ALS transporting fire district's other post-employment retiree health benefit costs for current JPA funded retirees.

III. Procedure:

The JPA will annually reimburse sub-contracting ALS transporting fire districts for the other post-employment retiree health benefit costs they incur for current JPA funded retirees. The reimbursement calculation will be determined by the following:

- a. The sub-contracting ALS transporting fire district shall invoice the JPA based on their agency's actuarial with the following guidelines:
 - Sub-contracting provider agencies shall provide the JPA with an actuarial no more than three (3) years old.
 - The actuarial shall identify JPA and non-JPA reimbursed fire district employees.
 - Sub-contracting ALS transporting agencies shall provide a copy of the worksheet used showing the calculation of costs with their JPA fiscal year budget request.
 - The JPA will reimburse the other post-employment retiree health care costs up to a maximum of six (6) retirees for each ambulance operated.
 - The requested amount must be included prior to each fiscal year's JPA budget adoption.
- b. In the event the sub-contracting ALS transporting agency does not have a current actuarial the JPA will reimburse the agency based on the latest prior year actuarial that is on file with the JPA.

A handwritten signature in black ink, appearing to read 'Marty Hackett'.

Marty Hackett, Executive Director