



El Dorado County Emergency Services Authority

Policy Subject Matter: **Expense and Variance Reports**
Review Date:
Revision Date: 06.24.15
Creation Date: **02.01.99**

I. Policy:

- A. The JPA Executive Director shall develop a report to summarize incurred expenses to date for each sub-contracting fire district and JPA administration as well as an overall summary. At a minimum, these reports shall be provided to the fire districts and the JPA Board of Directors on a quarterly basis.
- B. The JPA Executive Director shall be responsible to analyze significant variances to determine causes. Significant variances from anticipated expenses shall be reported to the appropriate fire districts and to the JPA Board of Directors.
- C. Appropriate action(s) shall be taken by district Fire Chiefs, the JPA Executive Director and/or the JPA Board of Directors to monitor and control expenses. Every effort will be made to maintain expenditures to within budgeted amounts.
- D. Soft spending caps have been placed on sub-contracting fire district Class 30 Wages/Benefits. The soft budget cap for Class 30 Wages/Benefits is \$1,100,000 per ambulance being operated.
- E. Budget spending caps have been placed on sub-contracting fire districts Class 40 Services/Supplies. The budget cap for Class 40 Services/Supplies is \$20,000 per ambulance being operated.
- F. For sub-contracting fire districts operating engines with a paramedic on-board, the cap for staff development is \$2,000 and \$5,500 for medical supplies. For sub-contracting fire districts operating engines with an EMTs on-board, the cap for staff development is \$2,000 dollars and \$3,000 for medical supplies. Excess funds in one budget Class can be used to off-set an excess in another Class.

II. Purpose:

The purpose of this policy is to provide a mechanism for monitoring actual expenses in relation to approved annual budgets on a regular periodic basis in order to remain cost effective and efficient.

A handwritten signature in black ink, appearing to read 'Marty Hackett'. The signature is written in a cursive style.

Marty Hackett
Executive Director