



El Dorado County Emergency Services Authority

Policy Subject Matter: **Expense and Variance Reports**
Review Date: **04.11.18**
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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 on a full-time basis.
- 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 on a full-time basis.
- F. For non-transporting fire districts operating engines with a paramedic on-board, the cap for staff development is \$2,000 and \$5,500 for medical supplies. For non-transporting fire districts operating engines with an EMTs on-board, the cap for staff development is \$2,000 and \$3,000 for medical supplies. Excess funds in one budget sub-object can be used to off-set an excess in another sub-object.
- G. All non-transporting fire districts operating engines with a paramedic and/or EMT on-board shall implement a policy to replenish medical supplies used during medical aid calls from the responding medic unit. If the district is unable to replenish the medical supplies that were utilized from the engine with the responding medic unit at the time of the medical aid call, it will be the district's responsibility to follow-up with the responding medic unit at a later time in order to replenish their supply.

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.