



El Dorado County Emergency Services Authority

Policy Subject Matter: **Budget Development and Approval**
Review Date:
Revision Date: **05.04.11**
Creation Date: **02.01.99**

I. Policy:

Budget development and approval process shall be conducted in compliance with the Brown Act and include input from all JPA member agencies, County Health Services, and the public. Preliminary and final budgets will be completed within set time lines to meet the budgeting requirements that are outlined in the Master Contract with the County.

II. Purpose:

The purpose of this policy is to describe the process and timelines by which JPA budgets are developed and approved in order to ensure that adequate resources are provided for prehospital advanced life support care..

III. Procedure:

- a. The Finance Committee Chair and the JPA Executive Director shall meet with the El Dorado County Auditor's office and the billing services contractor twice annually.
- b. The JPA Executive Director shall provide each JPA members agency with a summary of expenses for the current fiscal year and whatever information the County may have in projecting future tax and ambulance fee revenue for use as a basis for projecting future budgeted expenses.
- c. Member agencies shall prepare a preliminary budget indicating anticipated expenses in each class and sub-object line item that is included in the operating budget.
- d. CAL FIRE shall provide an estimate of the anticipated costs associated with the dispatch contract.
- e. The JPA Executive Director shall prepare a recommended overall annual operating and capital budget based on projected needs of the member agencies and our Cal Fire dispatch contract..
- f. All preliminary and final budgets recommendations shall be reviewed and approved by the Finance Committee prior to submission to the JPA Board of Directors.
- g. Once the preliminary budget is approved by the JPA Board, it will be submitted to the member agencies for their Board's approval.

- h. Upon approval of budget recommendations by the JPA Board of Directors, the Executive Director shall submit the budget request as required in the Master Contract.
- i. The Executive Director shall ensure that all phases of the annual budget process are completed by the timelines listed as follows:



Marty Hackett
Executive Director



El Dorado County Emergency Services Authority

SAMPLE BUDGET TIMELINE

<u>Timeline</u>	<u>Procedural Step</u>
November	JPA sends out expense/variance reports and a request for a preliminary budget from provider agencies Provider agencies preliminary budgets are assembled and are distributed for review
December	JPA Finance Committee conducts review of preliminary budgets and makes recommendations and changes as needed
January	The Finance Committee submits preliminary budget to the JPA Board of Directors for discussion and approval. Upon approval by the JPA Board of Directors, the preliminary budget is submitted to the JPA member agency fire boards for approval.
February	Completion of fire boards vote on the approval of preliminary budget
March	JPA Board of Directors submits preliminary budget to the Public Health Department
June	County BOS votes to approve preliminary budget for the next fiscal year
July	Provider agencies submit any changes to the preliminary budget to the JPA Executive Director and the JPA Finance Committee. The Finance Committee will meet with the Public Health Department to review revenue projections for the fiscal year.
August	JPA Finance Committee will review changes to the preliminary budget and submit a final budget to the JPA Board of Directors for approval at the August Board meeting. Once approved by the JPA Board of Directors, the final budget will be submitted to the Public Health Department
September	Final budget approved by County BOS