



## El Dorado County Emergency Services Authority

Policy Subject Matter: **Budget Preparation and Management Policy**  
Review Date  
Revision Date:  
Creation Date: **01.07.06**

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### **I. Policy:**

Annually each Provider Agency receives an appropriation from the JPA to provide fire based ambulance service. Each Non-Provider Agency receives an appropriation for medical supplies and training only. Funds are appropriated to Provider and Non-Provider Agencies and include the maximum amount of money that providers are authorized to spend to for services on behalf of the JPA. If a Provider or Non-Provider exceeds its authorized appropriations level for Class 30 or Class 40 they either must fund the overage from their fire district budget or request authorization, prior to exceeding their cap, from the JPA Board of Directors for extraordinary circumstances. The Provider Agency may exceed their appropriations within a line item but may not exceed their appropriations for each Class.

### **II. Purpose:**

The purpose of this policy is to establish the procedures for each of the Provider Agencies to prepare their budgets and bill the JPA for Class 30: Salaries and Benefits, and Class 40: Services and Supplies, and in the case of the Non-Provider Agencies to prepare their budgets and bills for Class 40: Services and Supplies.

### **III. Budget Process:**

The budget process shall begin in January of each year. A preliminary budget will be finalized by the March JPA Board of Directors meeting. The final approved budget will be submitted to the El Dorado County Health Department on or before June 1st. Each District Chief shall submit budget appropriation requests for his/her Provider Agency. The Chief shall use historical data and operating experience to arrive at a line item budget for Class 30 and 40 expenses for the fiscal year. Non-Provider's Class 40 appropriations for medical supplies and training funds shall be established by the Executive Director in consultation with the Non-Provider Agencies, based upon historical needs, and approved by the Finance Committee and the JPA Board of Directors.

In preparing budgets the terms and conditions of any Employer – Employee Memorandum of Understandings in effect for the fiscal period will be used for the purposes of estimating personnel related costs.

### **IV. Billing Procedures:**

Five (5) Member Agencies are allocated Class 30: Salaries and Benefits funds to provide staffing for JPA ambulances. Each agency shall submit a list of JPA funded employees

as stated in JPA Policy No. 501. The agency shall bill for actual costs incurred for JPA funded employees only. No agency shall bill for any position of rank higher than an Engineer.

The following policy shall be followed when billing or charging expenditures to the JPA for these services:

1. Georgetown Fire Protection District, Diamond Springs/El Dorado Fire Protection District and El Dorado County Fire Protection District shall:
  - Use the County of El Dorado Payroll System to pay their employees.
  - These Agencies will submit their payroll as required by the County for their actual expenditures. These expenditures are charged directly to the JPA budget for actual costs.
2. The El Dorado Hills Fire District and Cameron Park Community Services District shall:
  - Submit an invoice to the County Auditor requesting reimbursement to the District for actual expenses incurred either monthly or quarterly. *These expenses shall not be billed prior to actual expenditures accrued.*

**V. Overtime Costs:**

Each Provider Agency shall account for and document the reason for all overtime for JPA funded employees. The JPA will only pay for actual overtime incurred for the coverage of the medic unit, or for JPA initiated special needs. A Provider Agency may use a Fire Captain Paramedic or EMT-1 to staff a medic unit when no other personnel of lesser rank are available.

**VI. Oversight by JPA Staff:**

There will be formal reviews of expenses by the Executive Director and the Provider and Non-Provider Agencies at least twice during the fiscal year to revise budget appropriations when necessary.



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Executive Director