



## 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**

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### **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 Personnel and Class 40 Goods and Services budgets. The soft budget cap (per ambulance being operated) for Class 30 Personnel is one million dollars and twenty thousand (20k) for Class 40 Goods and Services. For sub-contracting fire districts operating engines with a paramedic on-board, their soft cap for staff development is \$2,000 dollars. Soft cap of medical supplies is \$5,500 dollars. Fire districts operating with EMTs on their engines their soft cap for staff development is \$2,000 dollars and medical supplies are \$3,000 dollars. 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.

Marty Hackett  
Executive Director

A handwritten signature in black ink that reads 'Marty Hackett'.