

SAN JUAN ISLAND EMS
SUMMARY GENERAL FUND BUDGET
FOR FISCAL YEAR 2019
PREPARED 11/5/18

LINE ITEM	ACCOUNT DESCRIPTION	2017 ACTUAL	AMENDED 2018 BUDGET	2018 YTD @ 8/31	2018 % REC'D	2019 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
REVENUE AND FUNDS AVAILABLE									
Revenue									
1	Property Taxes	\$ 1,459,056	\$ 1,485,500	\$ 913,076	61%	\$ 1,525,500	\$ 40,000	3%	See Budget Detail, page 3
2	Ground Ambulance - ALS & BLS Fees, net	422,170	439,000	283,955	65%	473,000	34,000	8%	See Budget Detail, page 3
3	Public Hospital District Reimbursement	92,653	139,000	77,975	56%	164,000	25,000	18%	Reimb of Superintendent salary & benefits
4	Program & Training Fees	54,214	41,000	31,815	78%	41,000	-	0%	
5	Grants & Other Revenue	114,967	67,000	47,055	70%	75,000	8,000	12%	See Budget Detail, page 3
6	Sale of Surplus Capital Assets	-	-	-	0%	-	-	0%	
	Total Revenue	<u>2,143,060</u>	<u>2,171,500</u>	<u>1,353,876</u>	62%	<u>2,278,500</u>	<u>107,000</u>	5%	
7	Beginning Cash	<u>702,896</u>	<u>625,967</u>	<u>625,967</u>		<u>671,971</u>	<u>46,004</u>	7%	
	TOTAL GENERAL FUNDS AVAILABLE	<u>\$ 2,845,956</u>	<u>\$ 2,797,467</u>	<u>\$ 1,979,843</u>	71%	<u>\$ 2,950,471</u>	<u>\$ 153,004</u>	5%	
EXPENDITURES & GENERAL FUNDS BUDGETED									
Expenditures									
8	Salaries and Wages	928,175	1,019,700	671,779	66%	1,159,000	139,300	14%	Changes pending completion of union negotiations
9	Payroll Taxes	116,284	121,300	81,240	67%	136,200	14,900	12%	Changes pending completion of union negotiations
10	Personnel Benefits	278,665	266,700	179,327	67%	303,966	37,266	14%	See notes in budget details
11	Non-Personnel Operating Expenses	607,714	586,470	278,411	47%	614,570	28,100	5%	See notes in budget details
12	Capital Equipment	172,825	15,000	-	0%	45,000	30,000	200%	Budget Detail, page 11
13	Principle & Interest Pmts on LT Debt	<u>116,326</u>	<u>116,326</u>	<u>77,550</u>	67%	<u>116,326</u>	-	0%	General Obligation Bond
	Total Expenditures	<u>2,219,989</u>	<u>2,125,496</u>	<u>1,288,307</u>	61%	<u>2,375,062</u>	<u>249,566</u>	12%	
Allocations to Ending Cash									
14	Budgeted Operating Cash	315,967	328,971	291,536	89%	232,409	(96,562)	-29%	
15	Building Loan Payment Reserves	275,000	117,000	242,000	207%	117,000	-	0%	
16	Vehicle & Equipment Reserves	25,000	226,000	58,000	26%	226,000	-	0%	
17	Excess Bond Principle Payment	<u>10,000</u>	<u>-</u>	<u>100,000</u>	0%	<u>-</u>	<u>-</u>	0%	
		<u>625,967</u>	<u>671,971</u>	<u>691,536</u>	103%	<u>575,409</u>	<u>(96,562)</u>	-14%	
	TOTAL GENERAL FUNDS BUDGETED	<u>\$ 2,845,956</u>	<u>\$ 2,797,467</u>	<u>\$ 1,979,843</u>	71%	<u>\$ 2,950,471</u>	<u>\$ 153,004</u>	5%	

SAN JUAN ISLAND EMS
SUMMARY BUDGET OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR 2019
PREPARED 11/5/18

LINE ITEM	ACCOUNT DESCRIPTION	2017 ACTUAL	AMENDED 2018 BUDGET	2018 YTD @ 8/31	2018 %	2019 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
OPERATING REVENUE									
1	Property Taxes	\$ 1,459,056	\$ 1,485,500	\$ 913,076	61%	\$ 1,525,500	\$ 40,000	3%	See Budget Detail, page 3
2	Ground Ambulance - ALS & BLS Fees, net	422,170	439,000	317,191	72%	473,000	34,000	8%	See Budget Detail, page 3
3	Public Hospital District Reimbursement	92,653	139,000	77,975	56%	164,000	25,000	18%	Reimb of Superintendent salary & benefits
4	Programs & Training Fees	54,214	41,000	31,815	78%	41,000	-	0%	
5	Grants & Other Revenue	114,967	67,000	47,055	70%	75,000	8,000	12%	See Budget Detail, page 3
	Total Revenue	2,143,060	2,171,500	1,387,112	64%	2,278,500	107,000	5%	
OPERATING EXPENSES									
6	Salaries and Wages	928,175	1,019,700	671,779	66%	1,159,000	139,300	14%	Changes pending completion of union negotiations
7	Payroll Taxes	116,284	121,300	81,240	67%	136,200	14,900	12%	Changes pending completion of union negotiations
8	Personnel Benefits	278,665	266,700	179,327	67%	303,966	37,266	14%	See notes in budget details
9	Non-Personnel Operating Expenses	607,714	586,470	278,411	47%	614,570	28,100	5%	See notes in budget details
	Total Operating Expenses	1,930,838	1,994,170	1,210,757	61%	2,213,736	219,566	11%	
	Net Operating Income	212,222	177,330	176,355	99%	64,764	(112,566)	-63%	
NON-OPERATING REVENUE & EXPENDITURES									
10	Sale of Surplus Capital Assets			-	0%	-	-	0%	
11	Capital Equipment	(172,825)	(15,000)	-	0%	(45,000)	(30,000)	200%	Budget Detail, page 11
12	Principle & Interest Pmts on LT Debt	(116,326)	(116,326)	(77,550)	67%	(116,326)	-	0%	General Obligation Bond
	Net Non-Operating Revenue & Expenditures	(289,151)	(131,326)	(77,550)	59%	(161,326)	(30,000)	23%	
	CHANGE IN CASH & RESERVES	\$ (76,929)	\$ 46,004	\$ 98,805		\$ (96,562)	\$ (142,566)		
SUMMARY OF OPERATING EXPENSES BY FUNCTION									
13	Administrative	588,872	561,870	342,114	61%	630,970	69,100	12%	Budget Detail, pages 4-5
14	Ground Ambulance ALS-BLS	1,208,885	1,247,400	771,935	62%	1,398,000	150,600	12%	Budget Detail, pages 6-8
15	Injury Prevention and Public Outreach	100,749	149,600	75,664	51%	147,666	(1,934)	-1%	Budget Detail, page 9
16	Facilities	32,332	35,300	21,044	60%	37,100	1,800	5%	Budget Detail, page 10
	Total Operating Expenses	\$ 1,930,838	\$ 1,994,170	\$ 1,210,757	61%	\$ 2,213,736	\$ 219,566	11%	

**SAN JUAN ISLAND EMS
PROPERTY TAX, AMBULANCE FEES, AND OTHER REVENUE BUDGET DETAIL
FOR FISCAL YEAR 2019
PREPARED 11/5/18**

ACCOUNT DESCRIPTION	2017	AMENDED	2018	2018	2019	INCREASE	%	NOTES
	ACTUAL	2018 BUDGET	YTD @ 8/31	% REC'D	BUDGET	(DECREASE)	CHANGE	
PROPERTY TAXES								
Property tax	\$ 1,450,075	\$ 1,478,000	\$ 906,343	61%	\$ 1,518,000	\$ 40,000	3%	Pending final assessments from Assessor
Leasehold tax	8,226	6,000	6,523	109%	6,000	-	0%	
Timber harvest tax	152	300	210	70%	300	-	0%	
Payment in lieu of property tax (DNR)	603	1,200	-	0%	1,200	-	0%	
TOTAL PROPERTY TAX REVENUE	\$ 1,459,056	\$ 1,485,500	\$ 913,076	61%	\$ 1,525,500	\$ 40,000	3%	

Calculation of Expected Property Tax Revenue

Tax Year 2017 Levy Amount	\$ 1,478,000
Levy increase (capped at 1%)	14,780
Estimated additional levy for new construction	25,000
Expected 2018 Property Tax Levy	\$ 1,517,780

GROUND AMBULANCE - ALS & BLS FEES

Ambulance/ALS/BLS								
Ground	\$ 422,170	\$ 419,000	\$ 283,955	68%	\$ 423,000	\$ 4,000	1%	
GEMT - Medicaid cost reimbursement		10,000	33,236		40,000			
Collection of Medicaid held for CID		10,000	-	0%	10,000	-	0%	Approx \$10K of Medicaid held due to CID
	\$ 422,170	\$ 439,000	\$ 317,191	72%	\$ 473,000	\$ 34,000	8%	

Ground Call Volume and Revenue Assumptions

	Actual 2016	Actual 2017	Budg 2018	Budg 2019
Total Calls	1 1,160	1,096	1,123	1,150
Number of CHARGEABLE calls	1 1,160	1,096	1,123	1,150
Percent increase over prior period	3%	-6%	2%	2%
Net Fees Per Call	2 \$ 344	\$ 385	412	402
Percent increase (decrease) over prior period	-3%	12%	7%	-2%
TOTAL BUDGETED GROUND ALS & BLS FEES, NET 1x2	\$ 399,000	\$ 422,000	\$ 463,000	\$ 463,000 (Incl GEMT)

GRANTS & OTHER REVENUE

Fed Indirect Reimb Grant - ACH	\$ -	\$ 40,000	\$ 28,000	70%	\$ 40,000	\$ -	0%	
Dept of Health Trauma Grant	1,270	3,000	1,222	41%	3,000	-	0%	
Investment Interest - LGIP	3,137	5,000	3,796	76%	5,000	-	0%	
Donations	4,690	6,000	5,025	84%	7,500	1,500	25%	
Small Grants from Private Orgs	92,650	13,000	8,809	68%	19,500	6,500	50%	Mostly SJI EMT Assoc & EMS Cncl (EMT class)
Small Refund From Vendor	4,333	-	25	0%	-	-	0%	
Prior period adjustments & Miscellaneous	8,887		178	0%			0%	
TOTAL OTHER REVENUE	\$ 114,967	\$ 67,000	\$ 47,055	70%	\$ 75,000	\$ 8,000	12%	

SAN JUAN ISLAND EMS
 ADMINISTRATIVE EXPENSE BUDGET DETAIL
 FOR FISCAL YEAR 2019
 PREPARED 11/5/18

ACCOUNT DESCRIPTION	AMENDED		2018		2019 BUDGET	INCREASE (DECREASE)	%	NOTES
	2017 ACTUAL	2018 BUDGET	2018 YTD @ 8/31	2018 % REC'D				
SALARIES & WAGES								
EMS Administrator (Chief)	\$ 130,153	125,000	90,384	72%	120,000	(5,000)	-4%	1 FTE (actual includes vacation cash out)
Chief severance					69,600	69,600	0%	Six months salary and eligible benefits paid
Executive Assistant	43,195	54,500	39,862	73%	47,300	(7,200)	-13%	1 FTE (\$22.73/hr)
PHD Superintendent & Exec Asst	66,651	68,700	45,784	67%	70,900	2,200	3%	
Board Recording Secretary	-	29,300	16,838	57%	39,500	10,200	35%	FTE @ 32 hrs
TOTAL SALARIES & WAGES	239,999	277,500	192,868	70%	347,300	69,800	25%	
PAYROLL TAXES								
FICA	18,421	21,200	14,965	71%	26,600	5,400	25%	FICA @ 7.65%
L&I	1,231	1,300	952	73%	1,500	200	15%	
SUI	1,077	4,500	3,784	84%	3,800	(700)	-16%	
TOTAL PAYROLL TAXES	20,729	27,000	19,701	73%	31,900	4,900	18%	
PERSONNEL BENEFITS								
PERS	27,389	19,400	12,897	66%	5,100	(14,300)	-74%	PERS @ 12.68% for other admin employees
LEOFF (Chief)		6,800	4,344	64%	6,200	(600)	-9%	LEOFF @ 5.15% for Chief
Deferred Compensation	3,100	4,200	2,600	62%	4,800	600	14%	DCP contribution @ \$100.00 per month
Medical Insurance	45,494	35,100	21,947	63%	45,000	9,900	28%	Budgeted increase of 12%
Life Insurance	10,988	14,400	9,364	65%	14,400	-	0%	
Dental Insurance	4,005	4,700	3,388	72%	6,100	1,400	30%	Budgeted increase of 5%
Health Reimbursement Account		6,300	6,300	100%	8,700	2,400	38%	
Other Benefits	162	600	158	26%	600	-	0%	
TOTAL PERSONNEL BENEFITS	91,138	91,500	60,998	67%	90,900	(600)	-1%	
OPERATING EXPENSES								
SUPPLIES								
Office Supplies	6,044	5,000	2,134	43%	5,000	-	0%	
Software	19,016	15,000	2,727	18%	15,000	-	0%	Office, accounting and website
Office Equipment	13,201	6,850	3,522	51%	6,850	-	0%	Incl copier lease
Uniforms	55	1,000	-	0%	1,000	-	0%	Chief & Admin Asst
	38,316	27,850	8,383	30%	27,850	-	0%	
PROFESSIONAL								
Advertising	14,911	8,000	5,167	65%	8,000	-	0%	Quarterly newsletter, media services, legal notices, etc.
Accounting Services	35,343	40,000	-	0%	40,000	-	0%	
Legal Services	58,382	20,000	8,613	43%	20,000	-	0%	Civil investigation by AG office substantially wrapped
	108,636	68,000	13,780	20%	68,000	-	0%	

**SAN JUAN ISLAND EMS
ADMINISTRATIVE EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2019
PREPARED 11/5/18**

ACCOUNT DESCRIPTION	AMENDED		2018		2019 BUDGET	INCREASE (DECREASE)	%	NOTES
	2017 ACTUAL	2018 BUDGET	2018 YTD @ 8/31	% REC'D				
COMMUNICATIONS								
Telephone	5,520	6,000	3,278	55%	6,000	-	0%	
Postage	3,930	4,000	732	18%	4,000	-	0%	
Mobile Cell Service	767	3,200	1,781	56%	3,200	-	0%	
Data / Internet	1,495	1,320	1,030	78%	1,320	-	0%	Rock Island
	11,712	14,520	6,821	47%	14,520	-	0%	
TRAVEL								
Meals / Per Diem	1,072	1,500	809	54%	1,500	-	0%	
Transportation / Mileage	2,195	2,500	1,096	44%	2,500	-	0%	
Lodging	1,150	1,200	1,104	92%	1,200	-	0%	
	4,417	5,200	3,009	58%	5,200	-	0%	
INSURANCE								
Insurance / Management Liability	40,662	9,600	9,615	100%	9,600	-	0%	District insurance: gen liab, prof liab, E&O
Excess Liability	-	6,100	6,160	101%	6,100	-	0%	
	40,662	15,700	15,775	100%	15,700	-	0%	
MISCELLANEOUS								
Professional Org. Dues	5,845	3,600	3,167	88%	3,600	-	0%	
Other Services & Charges	170	-	101	0%	-	-	0%	Prior year adjustment
Recognition, Awards & Training Dinners	9,191	10,000	5,368	54%	10,000	-	0%	Recognition for volunteers, training dinners
	15,206	13,600	8,636	64%	13,600	-	0%	
INTER-GOVERNMENTAL SERVICES								
Election Expenses		-		0%	-	-	0%	Commissioner elections
Prior year adjustments	(319)							
State Auditor Administrative Services	11,636	15,000	8,086	54%	10,000	(5,000)	-33%	Audit of 2017 financial statements, begins late Dec 2018
San Juan Island County Administrative Services	6,740	6,000	4,057	68%	6,000	-	0%	Payroll processing & admin services
	18,057	21,000	12,143	58%	16,000	(5,000)	-24%	
TOTAL NON-PERSONNEL OPERATING EXPENSES	237,006	165,870	68,547	41%	160,870	(5,000)	-3%	
TOTAL ADMINISTRATIVE FUNCTION EXPENSES	588,872	561,870	342,114	61%	630,970	69,100	12%	
ADMINISTRATIVE EXPENSES BY CATEGORY								
Salaries and Wages	\$ 239,999	\$ 277,500	192,868	70%	347,300	69,800	25%	
Payroll Taxes	20,729	27,000	19,701	73%	31,900	4,900	18%	
Personnel Benefits	91,138	91,500	60,998	67%	90,900	(600)	-1%	
Non-Personnel Operating Expenses	237,006	165,870	68,547	41%	160,870	(5,000)	-3%	
TOTAL	\$ 588,872	\$ 561,870	342,114	61%	630,970	69,100	12%	

SAN JUAN ISLAND EMS
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2019
PREPARED 11/5/18

ACCOUNT DESCRIPTION	AMENDED		2018		2019 BUDGET	INCREASE (DECREASE)	%	NOTES
	2017 ACTUAL	2018 BUDGET	2018 YTD @ 8/31	% REC'D				
SALARIES & WAGES								
Salaries - Paramedics	\$ 356,066	\$ 366,000	251,495	69%	\$ 373,200	\$ 7,200	2%	4 FTE - Per current contract + COLA
Career EMTs	114,031	122,000	81,029	66%	205,500	83,500	68%	4 FTEs - Ops Dir & Logistics Coord, 2 addtl
Community EMTs Stipends	130,467	148,000	84,142	57%	130,000	(18,000)	-12%	Avg 40 personnel, less for 2 new FTEs
Wages - Paramedics Overtime / PTO draw	21,284	31,000	17,597	57%	26,000	(5,000)	-16%	Assume 7% of base
Wages - EMT Overtime / PTO draw	7,142	10,000	-	0%	14,000	4,000	40%	Assume 7% of base
TOTAL SALARIES & WAGES	628,990	677,000	434,263	64%	748,700	71,700	11%	
PAYROLL TAXES								
FICA (Social Security & Medicare)	46,995	51,800	33,723	65%	57,300	5,500	11%	FICA @ 7.65%
L&I	39,625	37,000	24,352	66%	41,600	4,600	12%	Labor & Industries Medical & Disability Coverage
TOTAL PAYROLL TAXES	86,620	88,800	58,075		98,900	10,100	11%	
PERSONNEL BENEFITS								
Retirement - PERS (2017) & LEOFF (2018)	56,415	28,800	17,830	62%	31,900	3,100	11%	LEOFF @ 5.15%
Deferred Compensation	7,142	7,400	4,800	65%	9,600	2,200	30%	DCP Contribution @ \$100.00 per month per FTE
Medical Insurance	82,838	77,500	48,960	63%	101,000	23,500	30%	
Dental Insurance	8,294	10,600	6,819	64%	13,400	2,800	26%	
Life Insurance	11,914	15,000	9,732	65%	17,000	2,000	13%	
Health Reimbursement Account		16,200	16,200	100%	20,100	3,900	24%	Increase for extra FTE EMTs
Other Benefits	1,064	1,800	1,749	97%	1,800	-	0%	Medical flight benefits
TOTAL PERSONNEL BENEFITS	167,667	157,300	106,090	67%	194,800	37,500	24%	
OPERATING EXPENSES								
SUPPLIES								
Uniforms	6,566	8,000	3,468	43%	8,000	-	0%	
Fuel	10,941	10,000	8,278	83%	10,000	-	0%	
Software	19,000	15,000	11,151	74%	15,000	-	0%	
Computers & Communications Equip	9,699	10,000	2,078	21%	10,000	-	0%	
	46,206	43,000	24,975	58%	43,000	-	0%	

**SAN JUAN ISLAND EMS
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2019
PREPARED 11/5/18**

ACCOUNT DESCRIPTION	AMENDED		2018		2019 BUDGET	INCREASE (DECREASE)	%	NOTES
	2017 ACTUAL	2018 BUDGET	2018 YTD @ 8/31	% REC'D				
PROFESSIONAL								
Med Prgm Dir / Supervising Physician	22,917	21,700	8,333	38%	30,000	8,300	38%	
Medical Exams	(76)	-	-	0%	-	-	0%	Annual physicals for Paramedics & EMTs
Criminal Backgrounds	132	1,000	321	32%	1,000	-	0%	WSP & Intellius background search reports
Contract Services / Maintenance	38,538	16,000	8,320	52%	16,000	-	0%	2017 includes Orca Partners, not expected in 2018
Other Professional	159	3,500	719	21%	3,500	-	0%	Grant writing & miscellaneous services
Computer Services - Consultant	34,791	22,000	15,281	69%	22,000	-	0%	NW Technology (\$1750/m), ESO report software, etc
Mapping Services	1,457	-	-	0%	-	-	0%	
EMS Billing Services	30,665	20,000	13,057	65%	20,000	-	0%	Provided by Systems Design beg 7/1/16
Laundry	1,465	1,400	874	62%	1,400	-	0%	
	130,048	85,600	46,905	55%	93,900	8,300	10%	
MEDICAL SUPPLIES AND EQUIPMENT								
Medical Equipment	6,306	9,000	1,301	14%	9,000	-	0%	Service agreements, warrantee extension
Medical Supplies	24,648	30,000	20,928	70%	30,000	-	0%	
Medical Pharmacology	9,819	10,000	7,365	74%	10,000	-	0%	
	40,773	49,000	29,594	60%	49,000	-	0%	
COMMUNICATIONS								
Mobile Cell Service	15,361	14,000	10,035	72%	14,000	-	0%	Cell phones and mobile data for ambulances
Radio Equipment	-	7,000	203	3%	7,000	-	0%	Pagers, radios, etc
	15,361	21,000	10,238	49%	21,000	-	0%	
TRAVEL								
Meals / Per Diem	404	500	342	68%	500	-	0%	
Lodging	1,088	1,500	154	10%	1,500	-	0%	
Transportation / Mileage	803	4,000	1,198	30%	4,000	-	0%	
	2,295	6,000	1,694	28%	6,000	-	0%	
INSURANCE								
Emp and Vol Accident & Sickness	-	7,800	7,798	100%	7,800	-	0%	
Vehicle Insurance	202	8,600	8,560	100%	8,600	-	0%	
Portable Equipment Insurance	-	1,300	1,221	94%	1,300	-	0%	
	202	17,700	17,579	99%	17,700	-	0%	
REPAIRS & MAINTENANCE								
Repairs - Vehicles	17,213	25,000	9,447	38%	25,000	-	0%	
Repairs - Medical Equipment	1,796	5,000	3,625	73%	5,000	-	0%	
	19,009	30,000	13,072	44%	30,000	-	0%	
TRAINING								
Registration / Tuition / Seminars	7,965	12,000	7,195	60%	12,000	-	0%	State & national conferences, training classes
Training	1,547	7,000	2,294	33%	30,000	23,000	329%	Local training, New EMT Class
	9,512	19,000	9,489	50%	42,000	23,000	121%	

SAN JUAN ISLAND EMS
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2019
PREPARED 11/5/18

ACCOUNT DESCRIPTION	2017	AMENDED	2018	2018	2019	INCREASE	%	NOTES
	ACTUAL	2018	2018	%	BUDGET	(DECREASE)	CHANGE	
INTER-GOVERNMENTAL SERVICES								
911 Dispatch Services	58,702	50,000	19,961	40%	50,000	-	0%	
Marine/Sheriff Boat Fees	3,500	3,000	-	0%	3,000	-	0%	
	<u>62,202</u>	<u>53,000</u>	<u>19,961</u>	38%	<u>53,000</u>	-	0%	
TOTAL NON-PERSONNEL OPS EXPENSES	<u>325,608</u>	<u>324,300</u>	<u>173,507</u>	54%	<u>355,600</u>	<u>31,300</u>	10%	
TOTAL ALS-BLS EXPENSES	<u>\$ 1,208,885</u>	<u>\$ 1,247,400</u>	<u>771,935</u>	62%	<u>1,398,000</u>	<u>150,600</u>	12%	
ALS-BLS EXPENSES BY CATEGORY								
Salaries and Wages	\$ 628,990	\$ 677,000	\$ 434,263	64%	\$ 748,700	\$ 71,700	11%	
Payroll Taxes	86,620	88,800	58,075	65%	98,900	10,100	11%	
Personnel Benefits	167,667	157,300	106,090	67%	194,800	37,500	24%	
Non-Personnel Operating Expenses	325,608	324,300	173,507	54%	355,600	31,300	10%	
	<u>\$ 1,208,885</u>	<u>\$ 1,247,400</u>	<u>\$ 771,935</u>	62%	<u>\$ 1,398,000</u>	<u>\$ 150,600</u>	12%	

**SAN JUAN ISLAND EMS
 OUTREACH & INJURY PREVENTION BUDGET DETAIL
 FOR FISCAL YEAR 2019
 PREPARED 11/5/18**

ACCOUNT DESCRIPTION	2017 ACTUAL	AMENDED 2018 BUDGET	2018 YTD @ 8/31	2018 % REC'D	2019 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
SALARIES & WAGES								
Injury Prevention Specialist / EMT	\$ 59,186	\$ 61,200	\$ 40,648	66%	\$ 63,000	\$ 1,800	3%	1 FTE - COLA increase
Community EMT	-	4,000	4,000	100%	-	(4,000)	-100%	Every 15 minutes in 2018
TOTAL SALARIES & WAGES	59,186	65,200	44,648	68%	63,000	(2,200)	0%	
PAYROLL TAXES								
FICA	4,616	5,000	3,177	64%	4,900	(100)	-2%	FICA @ 7.65%
L&I	4,319	500	287	57%	500	-	0%	
TOTAL PAYROLL TAXES	8,935	5,500	3,464	63%	5,400	(100)	0%	
PERSONNEL BENEFITS								
Deferred Comp	1,158	1,200	800	67%	1,200	-	0%	DCP Contribution @ \$100.00/month
PERS 3 (2017), LEOFF (2018)	7,134	3,400	2,207	65%	3,300	(100)	-3%	LEOFF @5.15%
MEDICAL/VISION	6,990	6,200	4,040	65%	6,702	502	8%	Increase 12%
LIFE INSURANCE	3,848	4,600	3,078	67%	4,618	18	0%	
DENTAL	651	900	535	59%	846	(54)	-6%	
HRA	-	1,500	1,500	100%	1,500	-	0%	
OTHER BENEFITS	79	100	79	79%	100	-	0%	
TOTAL PERSONNEL BENEFITS	19,860	17,900	12,239	68%	18,266	366	0%	
OPERATING EXPENSES								
SUPPLIES								
Outreach Supplies	8,835	10,000	10,165	102%	10,000	-	0%	
Outreach Equipment	789	1,000	123	12%	1,000	-	0%	
Books & Publications	-	-	-	0%	-	-	0%	
Uniforms	-	-	-	0%	-	-	0%	Uniforms per Contract
	9,624	11,000	10,288	94%	11,000	-	0%	
OTHER								
Community Paramedicine - ACH Grant	-	40,000	-	0%	40,000	-	0%	ACH Grant for Community Paramedicine
Tuition / Seminars - Classes (Wilderness)	3,144	10,000	5,025	50%	10,000	-	0%	Wilderness EMT class
Other Services & Charges	-	-	-	0%	-	-	0%	Miscellaneous Services
	3,144	50,000	5,025	10%	50,000	-	0%	
TOTAL NON-PERSONNEL OPERATING EXPENSES	12,768	61,000	15,313	25%	61,000	-	0%	
TOTAL INJURY PREVENTION EXPENDITURES	\$ 100,749	\$ 149,600	\$ 75,664	51%	\$ 147,666	\$ (1,934)	-1%	

**SAN JUAN ISLAND EMS
 FACILITIES EXPENSE BUDGET DETAIL
 FOR FISCAL YEAR 2019
 PREPARED 11/5/18**

ACCOUNT DESCRIPTION	AMENDED		2018		2019 BUDGET	INCREASE (DECREASE)	%	NOTES
	2017 ACTUAL	2018 BUDGET	2018 YTD @ 8/31	% REC'D				
OPERATING EXPENSES								
SUPPLIES								
EMS Station Supplies	\$ 5,720	\$ 3,200	\$ 2,760	86%	\$ 4,000	\$ 800	25%	
INSURANCE								
Facilities -EMS Station		5,800	5,739	99%	5,800	-	0%	Fire, flood, earthquake, theft, etc.
FACILITIES UTILITIES								
Electrical - EMS Station	10,351	12,000	6,134	51%	12,000	-	0%	
Water/SW/ Garbage - EMS Station	7,170	7,000	3,281	47%	7,000	-	0%	
Propane - EMS Station		-	-	0%	-	-	0%	
Garbage	-	1,800	1,888	105%	2,800	1,000	56%	
	<u>17,521</u>	<u>20,800</u>	<u>11,303</u>	<u>54%</u>	<u>21,800</u>	<u>1,000</u>	<u>5%</u>	
FACILITY MAINTENANCE								
Repairs & Maint. - EMS Station	8,136	4,000	624	16%	4,000	-	0%	
Fac Mach/Equip - EMS Station	955	1,500	618	41%	1,500	-	0%	
	<u>9,091</u>	<u>5,500</u>	<u>1,242</u>	<u>23%</u>	<u>5,500</u>	<u>-</u>	<u>0%</u>	
TOTAL FACILITIES OPERATING EXPENSES	<u>\$ 32,332</u>	<u>\$ 35,300</u>	<u>\$ 21,044</u>	60%	<u>\$ 37,100</u>	<u>\$ 1,800</u>	5%	
FACILITIES EXPENDITURES BY CATEGORY								
Salaries and Wages	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	
Payroll Taxes	-	-	-	0%	-	-	0%	
Personnel Benefits	-	-	-	0%	-	-	0%	
Non-Personnel Operating Expenses	32,332	35,300	21,044	60%	37,100	1,800	5%	
	<u>\$ 32,332</u>	<u>\$ 35,300</u>	<u>\$ 21,044</u>	<u>60%</u>	<u>\$ 37,100</u>	<u>\$ 1,800</u>	<u>5%</u>	

SAN JUAN ISLAND EMS
 CAPITAL EQUIPMENT INVESTMENT - THREE YEAR PLAN
 FOR FISCAL YEAR 2019
 PREPARED 11/5/18

CAPITAL EQUIPMENT INVESTMENT	2018	2019	2020	2021	NOTES
Ambulance	\$ -	\$ -	\$ -	\$ -	
<i>Four in inventory</i>					
Vehicle	-	30,000		-	Vehicle will be 10 yo at replacement
<i>Five in inventory</i>					
Medical Equipment					
Defibrillators	-		240,000	-	Expected grant for 50% of costs
Other medical equipment	-		(120,000)		
			15,000		
Communications equip & computers	-	-	-		
Facility Upgrades (secure access)					
Contingency	<u>15,000</u>	<u>15,000</u>	<u>25,000</u>	<u>25,000</u>	
TOTAL EXPECTED INVESTMENT	<u>\$ 15,000</u>	<u>\$ 45,000</u>	<u>\$ 160,000</u>	<u>\$ 25,000</u>	