

SAN JUAN COUNTY PUBLIC HOSPITAL DISTRICT No. 1
Board of Commissioners
Special Scheduled Meeting
Thursday, June 30, 2016

Commissioners Present:

Commissioner Bill Williams - Chair
Commissioner Michael Edwards
Commissioner Monica Harrington
Commissioner Mark Schwinge

Others Present:

Pamela Hutchins
SJCPHD#1 Superintendent

EMS: Jerry Martin
SJIEMS Chief

By Phone: Commissioner Barbara Sharp

Absent:

CALL TO ORDER:

Commissioner Williams called the meeting to order at 5:00 p.m. June 30, 2016
At the Frank Wilson Memorial EMS Building at 1079 Spring Street.

AGENDA:

Review and Approval of San Juan Island EMS Expected Case 2017 Budget

See Proposed Budget Exhibit A "San Juan Island EMS Expected Case 2017 Budget" Exhibit A Attached to these official minutes, and posted on the District website.

Tom Van Dawark, CEO, Orca Partners LLC, started the presentation of the San Juan Island EMS Expected Case 2017 Budget. The budget presentation is divided into five major sections. The Budget presentation has a table of contents at the beginning. The first section is "Key Budget Assumptions" which is page one. These budget assumptions will establish an Expected Case 2017 Budget that the Commissioners, Budget Review Committee and Chief and Administration Team, Individually and collectively, will support and champion, and that the community can easily and clearly understand. There were eight major assumptions and objectives listed. This budget is based on \$.50 per thousand property tax values.

The second section is "Planning to Meet or Exceed Expectations". This section is based on a number of revenue, expense and cash flow opportunities to ensure the SJIEMS 2017 Budget for 2017 is met or exceeded, that must be appropriately prioritized and addressed by the Commissioners in partnership with Chief and SJIEMS Team. The details associated with each opportunity will be developed in the near term and include specific objectives, timelines and

responsibilities. There were eighteen objectives listed and are on page two and three of the budget packet.

The third section is "Summary of Revenue and Expenditures". This is on page four of the budget packet. It is a summary of the revenue and expenditures for the 2017 Expected Case Budget for SJIEMS. Total Revenue is projected at \$2,050,500. Operating Expenses are projected at \$1,725,619. The Net Operating Income is projected to be \$324,881. This provides an increase in the cash position of SJIEMS of \$112,555 for 2017.

The fourth section is the "Budget Detail". It is on pages five through fourteen of the budget packet. This detail breaks out property taxes, ground ambulance – ALS & BLS fees, other revenue, inter-governmental services, salaries & wages, payroll taxes, personnel benefits, and operating expenses into different function categories. It provides a detailed look at budget items.

The fifth section is the "References" on pages fifteen through seventeen. Reference 1 is a look at the Capital Investment Three Year Plan. Reference 2 is the Financial Reporting Format that will be used from now on to explain the budgets going forward from 2016 into 2017. Reference 3 is a breakout of the paramedic wages and the community EMT's yearly stipends.

Chris Compton, CPA, Lake Kennedy McCulloch CPAs PS presented each section in detail. Mr. Compton has been contracted by SJIEMS as an internal CFO to complete accounting functions, reports, and financial analysis to further assure the Washington State Auditors, the Hospital District Board of Commissioners, and the San Juan Island Community that SJIEMS is using the tax dollars efficiently, transparently, and for the best interest of the community of which it serves.

Karin Agosta, chair of the Budget Review Committee, spoke to the Board of Commissioners. Her committee had three citizens on the committee and it was their job to bring the board the wishes of the citizens. They heard from the community the overwhelming desire to understand the financial picture of EMS. This budget will help do that and track financial progress for the agency, board, and community.

EMS Chief Martin thanked Pam Hutchins, Tom Van Dawark, Chris Compton, Commissioners, and Budget Review Committee for their work on this budget. This is a very doable budget.

After the presentation, discussion followed by the commissioners.

Commissioner Williams stated this budget is an improvement over the last budget with a three-year capital plan and a format that is easier to understand. This is the first time all the commissioners have looked at this budget. It was just finished today. He wanted to thank everyone involved and is familiar with the process to get to this point. It started with asking the community what services they wanted and input from a group of professionals. This 2017 budget is being prepared well ahead of the usual schedule of a 2017 budget, but was necessary because of the upcoming levy vote.

Commissioner Edwards thanked everyone that worked on budget also and wanted to state his appreciation to Pam Hutchins who put in many late nights while working on this budget and also Lainey Volk of SJIEMS who has secured about \$40,000 in grants for the agency. Her work should be called out for the importance to the agency.

Commissioner Schwinge said this budget is a big improvement from what we had before. He also appreciates everyone's work from Administrative Staff to the Budget Review Committee on this budget. It is readable and makes sense.

Commissioner Harrington also thanked the Budget Review Committee and the professionals that worked on this budget. She thinks the community will support this budget. It has always been her job to help the citizens understand the numbers and their choices. She supports the \$.50 per thousand. If anyone has questions, please ask one of the commissioners.

Commissioner Sharp echoed the thanks to the administrative staff, Budget Review Committee, and everyone involved in completing this budget. She especially liked the capital expenditure three-year plan. She thinks it is a key component of the long range success of the agency.

Commissioner Williams thought it was time to vote on the budget. Commissioner Edwards made a motion to accept the 2017 Expected Case Budget for SJIEMS. Commissioner Schwinge seconded the motion. Discussion followed. Commissioner Williams stated the commissioners have had a broad range of input from the community. He believes this is a responsible projection

of services, expenditures, and revenues to come. A budget is only a projection into the future. Commissioner Williams called for the vote. Commissioner Edwards wanted to amend the motion to include this budget as written in the proposal. All were in favor of the amended motion. All were in favor of the original motion to accept this 2017 Expected Case budget and approve it. Unanimously approved.

AUDIENCE PARTICIPATION:

Sharon Kivisto: Why is the call volume in this budget going up? How much of the A/R is over 180 days? Chief Martin stated that the call volumes are projected from the past year. The flight call numbers have been taken out and the ground 911 call volume is going up. A/R takes about 210 days to collect. The no out-of-pocket expense is listed in the total A/R that is outstanding. He is trying to work with the old billing company to separate that out of the total A/R outstanding.

Jack Cory: When posting this budget make sure it is understandable when others view it the same way it is presented here tonight in the notebooks. Number pages and put on the table of contents. Commissioner Williams thanked him for the good suggestion.

Rob Callegari: If property values go up is he the winner and EMS the loser because only can go up 1% a year for EMS valuation? He is confident in the effort Commissioners and Staff have put into this budget. He thinks the \$120 he will pay in property taxes for EMS is very cheap insurance. He is a little frustrated about the high A/R, but feels Chief Martin is working on that. He does not fault EMS or the commissioners about the red tape that Medicare and Medicaid put organizations through and the low reimbursement rates that continue to go down. Mr. Callegari wonders what is being done about the people that don't pay their bills. All property owners pay for those that don't pay also. Commissioner Edwards stated that there is charity care that can be applied for people who can't pay their bills.

Sharon Kivisto wanted to know who isn't paying their bill if there is no out-of-pocket insurance for residents? It is mostly tourist. She thinks it is a paperwork problem that more care should be paid to filling out paperwork more correctly to get better reimbursement. Commissioner Edwards stated EMS is enthusiastically pursuing less errors in reporting. Paramedic Ryan Nelson stated that he has been working with the new billing company and software and it is much better

in making sure all the necessary boxes are checked before submitting the claims.

CPA Chris Compton stated one of the areas he is focusing on is analyzing the outstanding A/R to get a better picture of how much can be collected. The \$25,000 in this budget is a very low estimate.

Please visit the District website, the SJIEMS website, and the Vote Yes for EMS 2016 website to view the 2017 Expected Case Budget for SJIEMS that was approved at this meeting.

ADJOURNMENT:

Commissioner Chair Williams asked for a motion to adjourn, Commissioner Edwards--moved to adjourn, seconded by Commissioner Schwinge. All in favor.

Meeting adjourned at 6:00 p.m. June 30, 2016

ALL EXHIBITS AND SUPPORTING MATERIAL AVAILABLE ON REQUEST.



Signed By Chairperson



Date

The original document is retained at the Frank Wilson EMS Building at 1079 Spring Street, Friday Harbor, WA 98250 in San Juan County Public Hospital District #1 permanent proceedings file.

Attest: Pamela Hutchins, Recording Secretary

"Exhibit A"



**San Juan Island EMS
Expected Case 2017 Budget**

**San Juan County
Public Hospital District # 1
Special Meeting - June 30, 2016**

San Juan Island EMS
Expected Case 2017 Budget

San Juan County Public Hospital District No. 1
Special Meeting – Thursday June 30, 2016

Discussion Agenda

1. Key Budget Assumptions – Page 1
2. Planning to Meet or Exceed Expectations – Pages 2-3
3. Summary of Revenue and Expenditures – Page 4
4. Budget Detail – Pages 5-14
5. References – Pages 15-17
6. Questions

Tom Van Dawark, CEO, Orca Partners LLC

Chris Compton, CPA, Lake Kennedy McCulloch CPAs PS

San Juan Island EMS
Expected Case 2017 Budget – June 30, 2016
Key Budget Assumptions

Objective; establish an Expected Case 2017 Budget that the Commissioners, Budget Review Committee and Chief and Administration Team, individually and collectively, will support and champion, and that the community can easily and clearly understand.

The 2017 Budget considers a number of assumptions and objectives;

- a. Maintain the quality of current EMS services, at minimal cost.
- b. Continue to provide Island residents with services at no out-of-pocket costs.
- c. A budget that is supportable at the \$.50 per \$1,000 assessed valuation, proposed and needed in any 2016 levy.
- d. A budget that is expected case, neither overly conservative or optimistic, and results in a surplus that could also provide a contingency for the currently unforeseen.
- e. Objectives are identified and action plans are established for items/issues that can positively or negatively influence the expected case budget.
- f. A revised budget format that includes;
 - i. A summary overview of the revenue, expense and cash position
 - ii. Budget detail by function and service, including explanatory notes
 - iii. References supporting budget details
 - iv. A 2017, 2018 and 2019 three-year capital investment plan
 - v. Actual performance by month and year to date including budget, actuals, dollar and percent variance
- g. A financial process and information flow that supports;
 - i. Increased EMS oversight and management of revenue, expense and cash performance
 - ii. Capability to clearly communicate the budget and ongoing financial position with the community
 - iii. Ability to reconcile financials with San Juan County and the State.
- h. A partnership with the financial firm Lake Kennedy McCulloch, CPAs PS to ensure the timeliness and accuracy of financial information.

San Juan Island EMS
Expected Case 2017 Budget – June 30, 2016
Planning to Meet/Exceed Expectations

There are a number of revenue, expense and cash flow opportunities to ensure the SJIEMS 2017 Budget for 2017 is met or exceeded, that must be appropriately prioritized and addressed by the Commissioners in partnership with Chief and SJIEMS Team. The details associated with each opportunity will be developed in the near term and include specific objectives, timelines and responsibilities. These plans include;

- a. **Operating Expenses;** the Board must support transitioning the Chief and SJIEMS Team from “putting out fires” to “managing the business”, in order for those closest to the work to effectively center their efforts on enhancing service levels, increasing realized revenues and reducing expenditures.
- b. **Accounts receivable;** a significant focus must be placed on the timeliness and accuracy of current billings, and the collection of current receivables and past due accounts totaling approximately \$3.7 million.
- c. **Accounts receivable agencies;** manage the change and maximize the benefits in transitioning from Intermedix to System Design.
- d. **Civil Investigative Demand;** minimize the dollar exposure.
- e. **Audit of Billable Calls;** complete the three-year audit of billings.
- f. **Legal fees;** ensure effective representation while minimizing costs.
- g. **Paramedic Contract;** manage costs within the parameters of the new contract and position SJIEMS for the next negotiation.
- h. **GEMT - Ground Emergency Medical Transport;** maximize reimbursement opportunities.
- i. **Retirement System;** pursue the potential change in retirement plans for qualified individuals from PERS to the Law Enforcement and Fire Fighter plan (LEOFF).
- j. **Mental Health Patients;** establish a cost and service effective plan.
- k. **Unable to Fly Patients;** establish a cost and service effective plan.
- l. **Grants;** continue the success in growing funding for SJIEMS activities through grant pursuit.
- m. **Capital expenditures;** continually renew the current capital expenditure plan, minimize acquisition costs and consider leasing where appropriate.
- n. **Inter Island Medical Center Building;** aggressively pursue sale for cash benefit

San Juan Island EMS
Expected Case 2017 Budget – June 30, 2016
Planning to Meet/Exceed Expectations

- o. **Frank Wilson EMS Building;** an important resource that must continue to be cost effectively utilized.
- p. **Financial Management;** establish an effective SJIEMS and Lake Kennedy McCulloch CPAs PS financial partnership, including clear roles and responsibilities, efficient and effective accounting processes, timely and accurate financial reporting and reconciling SJIEMS financial statements with San Juan Island County.
- q. **Financial Education;** the Commissioners, Chief and SJIEMS Team and SJIEMS must increase their financial reporting knowledge.
- r. **Working relationships;** the delay in producing the 2017 Budget should be openly and candidly assessed and used as an example to foster a more collaborative Commissioner relationship and an enhanced partnership with the Chief and SJIEMS Team.

**SAN JUAN ISLAND EMS
SUMMARY BUDGET OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR 2017**

LINE ITEM	ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
REVENUE			
1	Property Taxes	\$ 1,481,000	See Budget Detail, page 1
2	Ground Ambulance - ALS & BLS Fees, net	400,000	See Budget Detail, page 1
3	Public Hospital District Reimbursement	83,000	Reimbursement of Superintendent salary & benefits
4	Medicaid Cost Reimbursement Grant - GEMT	40,000	Ground Emergency Medical Transport
5	Program & Training Fees	29,000	
6	Grants	12,000	
7	Other Revenue	5,500	See Budget Detail, page 1
	Total Revenue	2,050,500	
OPERATING EXPENSES			
8	Salaries and Wages	869,206	
9	Payroll Taxes	94,546	
10	Personnel Benefits	200,284	
11	Non-Personnel Operating Expenses	561,583	
	Total Operating Expenses	1,725,619	
	Net Operating Income	324,881	
NON-OPERATING CAPITAL & FINANCING			
12	Change in Accounts Receivable	25,000	Majority of collectible receivables expected to be collected in 2016
13	Change in Accounts Payable	-	
14	Sale of Surplus Capital Assets	9,000	Surplus ambulance and other equipment
15	Ambulance Matching Grant	80,000	Matching commitment from SJI EMT Assoc for new Ambulance
16	Capital Investment	(210,000)	Net investment of \$130,000 after grant (Line 15 above), see Reference 1
17	Principle and Interest Payments on Long-Term Debt	(116,326)	General Obligation Bond - Principle \$60,742; Interest \$55,584
	Net Non-Operating Capital & Financing	(212,326)	
	INCREASE IN CASH POSITION	\$ 112,555	

SUMMARY OF OPERATING EXPENSES BY FUNCTION

18	Legislative	\$ 15,000	Budget Detail, page 2
19	Administrative	486,010	Budget Detail, pages 3-5
20	Ground Ambulance ALS-BLS	1,052,312	Budget Detail, pages 6-8
21	Injury Prevention and Public Outreach	106,022	Budget Detail, page 9
22	Facilities	66,275	Budget Detail, page 10
	Total Operating Expenses	\$ 1,725,619	

NOTE: See Reference 2 for the format used for budget monitoring and reporting

SAN JUAN ISLAND EMS
PROPERTY TAX REVENUE AND OTHER REVENUE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
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PROPERTY TAXES

Property tax	\$ 1,474,000	See calculation below
Leasehold tax	5,300	
Timber harvest tax	200	
Payment in lieu of property tax (DNR)	1,500	
TOTAL PROPERTY TAX REVENUE	\$ 1,481,000	

Calculation of Expected Property Tax Revenue

Assessed Valuation in Taxing District - 2016	\$ 2,862,818,485	
Expected valuation increase for 2017	3%	
Expected Valuation in Taxing District - 2017	2,948,703,040	
2017 Levy Rate per \$1,000 valuation	0.50	
Expected Revenue from Property Taxes	\$ 1,474,000	Rounded to nearest \$1,000

GROUND AMBULANCE - ALS & BLS FEES

Call Volume and Revenue Assumptions

		Actual 2015	Annualized 2016	Budget 2017
Number of ALS & BLS calls (without Air Amulance)	1	1,126	1,160	1,200
Percent increase over prior period		4%	3%	3%
Net Fees Per Call	2	\$ 353	\$ 344	\$ 333
Percent increase (decrease) over prior period			-3%	-3%
TOTAL ALS & BLS FEES, NET 1x2		\$ 397,000	\$ 399,000	\$ 400,000

OTHER REVENUE

Investment Interest - LGIP	\$ 500
Contributions - Private Source	1,000
Miscellaneous Revenue	4,000
TOTAL OTHER REVENUE	\$ 5,500

SAN JUAN ISLAND EMS
LEGISLATIVE EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
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INTER-GOVERNMENTAL SERVICES

Election Expenses	\$ 15,000	2017 PHD Commissioner Election
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TOTAL LEGISLATIVE EXPENSES	\$ 15,000	
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LEGISLATIVE DIVISION SUBTOTAL BY CATEGORY

Salaries and Wages	\$ -
Payroll Taxes	-
Personnel Benefits	-
Non-Personnel Operating Expenses	15,000

TOTAL EXPENDITURES BY CATEGORY	\$ 15,000
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SAN JUAN ISLAND EMS
ADMINISTRATIVE EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
SALARIES & WAGES		
SALARIES & WAGES		
Chief	\$ 120,000	1 FTE
Superintendent SJCPHD	62,244	1 FTE
Administrative Assistant	52,000	1 FTE
	<u>234,244</u>	
DEFERRED COMPENSATION		
Chief	1,200	DCP contribution @ \$100.00 per month
Superintendent SJCPHD	1,200	
Administrative Assistant	1,200	
	<u>3,600</u>	
TOTAL SALARIES & WAGES	237,844	
PAYROLL TAXES		
FICA		
Chief	7,514	FICA @ 6.2%
Superintendent SJCPHD	3,934	
Administrative Assistant	3,298	
	<u>14,746</u>	
MEDICARE		
Chief	1,757	Medicare @ 1.45%
Superintendent SJCPHD	920	
Administrative Assistant	771	
	<u>3,449</u>	
L&I		
Chief	464	Labor & Industries Medical & Disability Coverage
Superintendent SJCPHD	464	
Administrative Assistant	464	
	<u>1,392</u>	
TOTAL PAYROLL TAXES	19,588	
PERSONNEL BENEFITS		
PERS 2		
Chief	13,550	PERS @ 11.18%
Superintendent SJCPHD	7,093	
Administrative Assistant	5,948	
	<u>26,591</u>	
DENTAL INSURANCE		
Chief	2,516	
Superintendent SJCPHD	900	
Administrative Assistant	1,952	
	<u>5,367</u>	
LIFE INSURANCE		
Chief	5,841	
Superintendent SJCPHD	3,264	
Administrative Assistant	1,035	
	<u>10,140</u>	
MEDICAL INSURANCE		
Chief	5,010	
Superintendent SJCPHD	765	
Administrative Assistant	1,200	
	<u>6,975</u>	

SAN JUAN ISLAND EMS
ADMINISTRATIVE EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
HEALTH REIMBURSEMENT ACCOUNT		
Chief	2,400	
Superintendent SJCPHD	1,500	
Administrative Assistant	2,400	
	6,300	
WELLNESS PROGRAM		
EAP	105	Employee Assistance Program
	105	
TOTAL PERSONNEL BENEFITS	55,478	
OPERATING EXPENSES		
SUPPLIES		
Office Supplies	3,500	
Office Equipment	4,000	
Uniforms - Chief	1,000	
Uniforms - Office Assistant	700	
	9,200	
SUPPLIES FUEL		
Fuel - Gasoline	1,500	
	1,500	
PROFESSIONAL		
Accounting Services	40,000	
Legal Services	35,000	
Supervising Physician	25,000	
Mapping Services	1,000	District mapping GIS / printing
	101,000	
COMMUNICATIONS		
Postage	1,500	
Mobile Cell Service	1,500	
Supplies	3,500	
Computer Software / Service	10,000	Office, accounting and website software & service
	16,500	
TRAVEL		
Meals	500	Conference and seminar meals
Lodging	1,200	Conference, seminars, etc.
Transportation / Mileage	2,500	Mileage reimbursement @ \$0.57 per mile
	4,200	
INSURANCE		
Insurance / Management Liability	4,100	District insurance: gen liab, professional liab, errors & omiss.
Excess Liability	5,600	
	9,700	
REPAIRS & MAINTENANCE		
Repairs - Vehicles	1,000	
	1,000	
MISCELLANEOUS		
Recognition & Awards / Vol / Career	10,000	Recognition for contributions to wide scope of services provided
	10,000	
INTER-GOVERNMENTAL SERVICES		
State Auditor Administrative Services	14,000	Audit of 2015 and 2016 financial statements
San Juan Island County Administrative Services	6,000	Payroll processing & admin services
	20,000	
TOTAL NON-PERSONNEL OPERATING EXPENSES	173,100	
TOTAL ADMINISTRATIVE FUNCTION EXPENSES	486,010	

SAN JUAN ISLAND EMS
 ADMINISTRATIVE EXPENSE BUDGET DETAIL
 FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
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ADMINISTRATIVE EXPENSES BY CATEGORY

Salaries and Wages	\$ 237,844
Payroll Taxes	19,588
Personnel Benefits	55,478
Non-Personnel Operating Expenses	173,100
TOTAL	\$ 486,010

TOTAL COMPENSATION BY POSITION

Chief	\$ 160,253
Superintendent SJCPHD	82,284
Administrative Assistant	70,268
	<u>\$ 312,805</u>

SAN JUAN ISLAND EMS
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
SALARIES & WAGES		
SALARIES & WAGES		
Salaries - Paramedics	\$ 347,000	4 FTE - See Reference 3
Wages - Career EMTs	46,800	1 FTE - See Reference 3
Stipends - Community EMTs	104,000	Community EMTs (average of 40 personnel)
Stipends - Day EMTs	23,400	
Stipends - EMT Officer	10,000	
Stipends - EMT Off Island Transfer	2,500	
Wages - Paramedics Overtime	29,000	
Wages - EMT Overtime	4,000	
	566,700	
DEFERRED COMPENSATION		
Paramedics	4,800	DCP Contribution @ \$100.00 per month per FTE
EMT's	1,200	
Community EMTs	-	
	6,000	
TOTAL SALARIES & WAGES	572,700	
PAYROLL TAXES		
FICA		
Paramedics	23,610	FICA @ 6.2%
Career EMTs	3,224	
Community EMTs	8,674	
	35,507	
MEDICARE		
Paramedics	5,522	Medicare @ 1.45%
Career EMTs	754	
Community EMTs	2,029	
	8,304	
L&I		
Paramedics	13,001	Labor & Industries Medical & Disability Coverage
Career EMTs	4,553	
Community EMTs	4,290	
	21,844	
TOTAL PAYROLL TAXES	65,656	
PERSONNEL BENEFITS		
PERS 2		
Paramedics	42,573	PERS @ 11.18%
Career EMTs	5,766	
	48,339	
DENTAL INSURANCE		
Paramedics	7,020	
Career EMTs	2,516	
	9,536	
LIFE INSURANCE		
Paramedics	9,161	
Career EMTs	3,183	
	12,344	

SAN JUAN ISLAND EMS
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
MEDICAL INSURANCE		
MEDICAL/VISION - Paramedics	36,911	
Career EMTs	5,739	
	42,650	
HEALTH REIMBURSEMENT ACCOUNT		
Paramedics	10,500	
Career EMTs	2,400	
	12,900	
WELLNESS PROGRAM		
EAP	480	Employee Assistance Program
	480	
TOTAL PERSONNEL BENEFITS	126,248	
OPERATING EXPENSES		
SUPPLIES FUEL		
Fuel	8,500	
	8,500	
PROFESSIONAL		
DMV Reports	500	
Medical Exams	1,000	
Criminal Backgrounds	1,000	WSP & Intellius background search reports
Other Professional	3,500	Grant writing & miscellaneous services
Computer Services - Consultant	20,000	Contract w/ NW Technology, ESO report software, & misc licensing
EMS Billing Services	31,500	Billing services provided by Systems Design
	57,500	
MEDICAL SUPPLIES AND EQUIPMENT		
Medical Equipment	12,000	
Medical Supplies	40,000	
Medical Pharmacology	17,000	
	69,000	
COMMUNICATIONS		
Postage	1,000	
Mobile Cell Service	10,000	
Data Service MDC's	-	
Freight	250	
Computer Data Lines / Service	5,300	Rock Island
	16,550	
TRAVEL		
Meals	500	
Lodging	1,500	
Transportation / Mileage	4,000	
	6,000	
RENTAL / LEASES		
Rental / Leases - Equipment	1,000	
Rental / Leases - Facilities	350	
	1,350	
INSURANCE		
Vehicle Insurance	7,745	
Portable Equipment Insurance	713	
	8,458	
REPAIRS & MAINTENANCE		
Repairs - Vehicles	16,500	
Repairs - Portable Equipment	250	
Repairs - Medical Equipment	29,000	Service agreements, warrantee extension, CPI increase of 6%
	45,750	

SAN JUAN ISLAND EMS
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
MISCELLANEOUS		
Professional Org. Dues	6,000	WSACF, WCAFC, NFPA, IAFC, etc.
Registration / Tuition / Seminars - Classes	2,500	State & national conferences, classes, education reimbursement
Training	12,000	Local training
Laundry	1,100	
	<u>21,600</u>	
INTER-GOVERMENTAL SERVICES		
911 Dispatch Services	50,000	
Marine Boat Fees	3,000	
	<u>53,000</u>	
TOTAL NON-PERSONNEL OPERATING EXPENSES	<u>287,708</u>	
TOTAL GROUND TRANSPORT ALS-BLS EXPENSES	<u>\$ 1,052,312</u>	
ALS-BLS EXPENSES BY CATEGORY		
Salaries and Wages	\$ 572,700	
Payroll Taxes	65,656	
Personnel Benefits	126,248	
Non-Personnel Operating Expenses	287,708	
	<u>\$ 1,052,312</u>	

SAN JUAN ISLAND EMS
INJURY PREVENTION BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
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SALARIES & WAGES

SALARIES & WAGES

Salaries - Injury Prevention Specialist / EMT	\$ 57,462	1 FTE
Deferred Comp - Injury Prevention Specialist / EMT	1,200	DCP Contribution @ \$100.00/month

TOTAL SALARIES & WAGES 58,662

PAYROLL TAXES

FICA - Injury Prevention Specialist / EMT	3,637	FICA @ 6.2%
MEDICARE - Injury Prevention Specialist / EMT	851	Medicare @ 1.45%
L&I - Injury Prevention Specialist / EMT	4,815	Labor & Industries Medical & Disability Coverage
TOTAL PAYROLL TAXES	9,302	

PERSONNEL BENEFITS

PERS 3 - Injury Prevention Specialist / EMT	6,558	PERS @ 11.18%
DENTAL - Injury Prevention Specialist / EMT	765	
LIFE INSURANCE - Injury Prevention Specialist / EMT	4,618	
MEDICAL/VISION - Injury Prevention Specialist / EMT	5,010	
HRA - Injury Prevention Specialist / EMT	1,500	
EAP	107	Employee Assistance Program
TOTAL PERSONNEL BENEFITS	18,558	

OPERATING EXPENSES

SUPPLIES

Outreach Supplies	12,000
Outreach Equipment	1,000
	13,000

Registration / Tuition / Seminars - Classes	6,500	State & national conferences, classes, education reimb
	6,500	

TOTAL NON-PERSONNEL OPERATING EXPENSES 19,500

TOTAL INJURY PREVENTION EXPENDITURES \$ 106,022

INJURY PREVENTION FUNCTION EXPENDITURES BY CATEGORY

Salaries and Wages	\$ 58,662
Payroll Taxes	9,302
Personnel Benefits	18,558
Non-Personnel Operating Expenses	19,500
	\$ 106,022

SAN JUAN ISLAND EMS
FACILITIES EXPENSE BUDGET DETAIL
FOR FISCAL YEAR 2017

ACCOUNT DESCRIPTION	2017 BUDGET	NOTES
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OPERATING EXPENSES

SUPPLIES

EMS Station Supplies \$ 3,500

INSURANCE

Facilities -EMS Station 28,825 Fire, flood, earthquake, theft, etc.

FACILITIES UTILITIES

Electrical - EMS Station 9,000

Telephone - EMS Station 10,000

Water/SW/ Garbage - EMS Station 7,000

Propane - EMS Station 850

Internet SVC - EMS Station 1,600

28,450

FACILITY MAINTENANCE

Repairs & Maint. - EMS Station 4,000

Fac Mach/Equip - EMS Station 1,500

Fac Miscellaneous - EMS Station -

Emergency Generator - EMS Station -

5,500

TOTAL FACILITIES OPERATING EXPENSES \$ 66,275

FACILITIES EXPENDITURES BY CATEGORY

Salaries and Wages \$ -

Payroll Taxes -

Personnel Benefits -

Non-Personnel Operating Expenses 66,275

\$ 66,275

San Juan Island EMS
Expected Case 2017 Budget – June 30, 2016
Capital Investment Three Year Plan
Reference 1

Capital Investment Property, Plant, Equipment	2017 Budget \$	2018 Budget \$	2019 Budget \$
Ambulances – inventory four	160,000	-	-
	(80,000) a		
Vehicles – inventory five	-	30,000	-
Medical; equipment			
• Defibs	-	-	240,000 (60,000) b
• Other	25,000	30,000	35,000
Communication, computers	10,000	10,000	10,000
Grants - additional	-	-	-
Contingency	15,000	20,000	25,000
Total	\$130,000	\$90,000	\$250,000

Notes;

Ambulance and vehicle replacement based upon mechanic recommendations

Ambulance in 2017 is 24 years-old

Vehicle in 2018 is 10 years-old

(a) grant from SJI EMT Association

(b) grant for 25% of costs - grantee to be determined

San Juan Island EMS
 Expected Case 2017 Budget – June 30, 2016
 Financial Reporting Format
 Reference 2

Line Item	2016 annual actual	2017 annual budget	2017 Month of				2017 Year to date			
			budget	actual	\$ var.	% var.	budget	actual	\$ var.	% var.
Revenue										
Operating Expenses										
Non-Operating Capital, Financing										
Expenses by Function										

San Juan Island EMS
 Expected Case 2017 Budget - June 30, 2017
 2017 San Juan Island EMS Yearly Wages For ALS-BLS Operations - Effective July 1, 2016
 Reference 3

Position Title	Yr. Wages
Paramedic	\$ 110,000
Paramedic	86,386
Paramedic	79,026
Paramedic	71,782
	<u>\$ 347,193</u>
Career EMT	<u>\$ 46,800</u>

Position Title	Yr. Stipends
Community EMT	\$ 4,578
Community EMT	4,805
Community EMT	2,633
Community EMT	739
Community EMT	4,611
Community EMT	1,686
Community EMT	5,558
Community EMT	2,402
Community EMT	13,052
Community EMT	2,541
Community EMT	2,957
Community EMT	4,158
Community EMT	462
Community EMT	2,449
Community EMT	9,748
Community EMT	739
Community EMT	4,215
Community EMT	4,920
Community EMT	277
Community EMT	5,221
Community EMT	744
Community EMT	4,112
Community EMT	185
Community EMT	7,623
Community EMT	7,369
Community EMT	647
Community EMT	2,587
Community EMT	2,368
Community EMT	739
Community EMT	2,033
Community EMT	7,598
Community EMT	2,449
Community EMT	6,722
Community EMT	739
Community EMT	5,405
Community EMT	1,294
Community EMT	9,240
	<u>\$ 139,605</u>