

**SAN JUAN ISLAND EMS
SUMMARY GENERAL FUND BUDGET
FOR FISCAL YEAR 2020
PREPARED 10/20/19**

LINE ITEM	ACCOUNT DESCRIPTION	2018 ACTUAL	AMENDED 2019 BUDGET	2019 YTD @ 8/31	2019 % REC'D	2020 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
REVENUE AND FUNDS AVAILABLE									
Revenue									
1	Property Taxes	\$ 1,495,061	\$ 1,525,500	\$ 933,823	61%	\$ 1,558,600	\$ 33,100	2%	See Budget Detail, page 3
2	Ground Ambulance, net collected	524,275	1,193,000	659,473	55%	765,000	(428,000)	-36%	Includes GEMT, See Budget Detail, page 3
3	Fed Indirect Reimb Grant - ACH	55,300	226,060	194,360	86%	130,500	(95,560)	-42%	\$163K expected 2019; 80% of 2019 expected in 2020
4	Program & Training Fees	41,701	41,000	43,303	106%	42,000	1,000	2%	
5	Grants & Other Revenue	32,364	40,000	6,834	17%	11,200	(28,800)	-72%	See Budget Detail, page 3
6	Public Hospital District Reimbursement	137,593	178,500	122,790	69%	184,200	5,700	3%	Reimbursement payroll and other small costs
7	Sale of Surplus Capital Assets	825,000	-	-	0%	-	-	0%	Possible surplus Ambulance #4 w/b immaterial
	Total Revenue	3,111,294	3,204,060	1,960,583	61%	2,691,500	(512,560)	-16%	
8	Beginning Cash	633,540	976,469	976,469		1,646,851	670,382	69%	
	TOTAL GENERAL FUNDS AVAILABLE	\$ 3,744,834	\$ 4,180,529	\$ 2,937,052	70%	\$ 4,338,351	\$ 157,822	4%	
EXPENDITURES & GENERAL FUNDS BUDGETED									
Expenditures									
9	Salaries and Wages	1,006,036	1,173,600	774,744	66%	1,131,000	(42,600)	-4%	
10	Payroll Taxes	118,017	139,989	90,825	65%	135,700	(4,289)	-3%	
11	Personnel Benefits	262,914	331,600	239,439	72%	323,180	(8,420)	-3%	See notes in budget details
12	Non-Personnel Operating Expenses	439,902	727,163	445,442	61%	686,950	(40,213)	-6%	See notes in budget details
13	Principle & Interest Pmts on LT Debt	941,496	116,326	40,150	35%	116,326	-	0%	General Obligation Bond
14	Capital Equipment	-	-	-	0%	276,000	276,000	0%	Budget Detail, page 13
15	Penalty from Civil Investigative Demand	-	-	-	0%	350,000	350,000	0%	Proposed by AG Office (to be held in operating rsv)
	Total Expenditures	2,768,365	2,488,678	1,590,600	64%	3,019,156	530,478	21%	
Allocations to Ending Cash									
16	Operating Cash	633,469	729,851	711,316	97%	602,195	(127,656)	-17%	
17	Building Loan Payment Reserves	117,000	117,000	117,000	100%	117,000	-	0%	To be transferred to Capital Reserve Fund 6512
18	Vehicle & Equipment Reserves	226,000	800,000	226,000	28%	600,000	(200,000)	-25%	To be transferred to Capital Reserve Fund 6512
		976,469	1,646,851	1,054,316	64%	1,319,195	(327,656)	-20%	
	TOTAL GENERAL FUNDS BUDGETED	\$ 3,744,834	\$ 4,135,529	\$ 2,644,916	64%	\$ 4,338,351	\$ 202,822	5%	

**SAN JUAN ISLAND EMS
SUMMARY BUDGET OF REVENUE AND EXPENDITURES
FOR FISCAL YEAR 2020
PREPARED 10/20/19**

LINE ITEM	ACCOUNT DESCRIPTION	AMENDED		2019		2020 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
		2018 ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D				
OPERATING REVENUE									
1	Property Taxes	\$ 1,495,061	\$ 1,525,500	\$ 933,823	61%	\$ 1,558,600	\$ 33,100	2%	See Budget Detail, page 3
2	Ground Ambulance, net collected	524,275	1,193,000	659,473	55%	765,000	(428,000)	-36%	Includes GEMT, See Budget Detail, page 3
3	Fed Indirect Reimb Grant - ACH	55,300	226,060	194,360	86%	130,500	(95,560)	-42%	\$163K expected 2019; 80% of 2019 expected in 2020
4	Programs & Training Fees	41,701	41,000	43,303	106%	42,000	1,000	2%	Not expected to differ significantly from prior year
5	Grants & Other Revenue	32,364	40,000	6,834	17%	11,200	(28,800)	-72%	See Budget Detail, page 3
6	Public Hospital District Reimbursement	137,593	178,500	122,790	69%	184,200	5,700	3%	Reimb of Superintendent salary & benefits
	Total Revenue	<u>2,286,294</u>	<u>3,204,060</u>	<u>1,960,583</u>	61%	<u>2,691,500</u>	<u>(512,560)</u>	-16%	
OPERATING EXPENSES									
7	Salaries and Wages	1,006,036	1,173,600	774,744	66%	1,131,000	(42,600)	-4%	See notes in budget details
8	Payroll Taxes	118,017	139,989	90,825	65%	135,700	(4,289)	-3%	See notes in budget details
9	Personnel Benefits	262,914	331,600	239,439	72%	323,180	(8,420)	-3%	See notes in budget details
10	Non-Personnel Operating Expenses	439,902	727,163	445,442	61%	686,950	(40,213)	-6%	See notes in budget details
	Total Operating Expenses	<u>1,826,869</u>	<u>2,372,352</u>	<u>1,550,450</u>	65%	<u>2,276,830</u>	<u>(95,522)</u>	-4%	
	Net Operating Income	459,425	831,708	410,133	49%	414,670	(417,038)	-50%	
NON-OPERATING REVENUE & EXPENDITURES									
11	Sale of Surplus Capital Assets	825,000	-	-	0%	-	-	0%	Possible surplus ambulance #4 would be immaterial
12	Principle & Interest Pmts on LT Debt	(941,496)	(116,326)	(40,150)	35%	(116,326)	-	0%	General Obligation Bond
13	Capital Equipment	-	(45,000)	-	0%	(276,000)	(231,000)	513%	Budget Detail, page 13
14	Penalty from Civil Investigative Demand	-	-	-	0%	(350,000)	(350,000)	0%	Proposed by AG Office (to be held in reserves)
	Net Non-Operating Revenue & Expenditures	<u>(116,496)</u>	<u>(161,326)</u>	<u>(40,150)</u>	25%	<u>(742,326)</u>	<u>(581,000)</u>	360%	
	CHANGE IN CASH & RESERVES	\$ 342,929	\$ 670,382	\$ 369,983		\$ (327,656)	\$ (998,038)		
SUMMARY OF OPERATING EXPENSES BY FUNCTION									
15	Administrative	512,870	683,950	422,037	62%	650,200	(33,750)	-5%	Budget Detail, pages 4-6
16	Ground Ambulance Operations	1,172,816	1,488,402	1,028,896	69%	1,417,000	(71,402)	-5%	Budget Detail, pages 7-9
17	Outreach and Community Paramedicine	108,295	162,900	75,538	46%	166,530	3,630	2%	Budget Detail, page 10-11
18	Facilities	32,888	37,100	23,979	65%	43,100	6,000	16%	Budget Detail, page 12
	Total Operating Expenses	<u>\$ 1,826,869</u>	<u>\$ 2,372,352</u>	<u>\$ 1,550,450</u>	65%	<u>\$ 2,276,830</u>	<u>\$ (95,522)</u>	-4%	

**SAN JUAN ISLAND EMS
REVENUE BUDGET DETAIL - PROPERTY TAX, AMBULANCE FEES, AND OTHER
FOR FISCAL YEAR 2020
PREPARED 10/20/19**

ACCOUNT DESCRIPTION	2018 ACTUAL	AMENDED 2019 BUDGET	2019 YTD @ 8/31	2019 % REC'D	2020 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
PROPERTY TAXES								
Property tax	\$ 1,485,587	\$ 1,518,000	\$ 926,435	61%	\$ 1,550,000	\$ 32,000	2%	Per final assessments from Assessor
Leasehold tax	8,805	6,000	7,325	122%	8,000	2,000	33%	
Timber harvest tax	279	300	63	21%	200	(100)	-33%	
Payment in lieu of property tax (DNR)	390	1,200	-	0%	400	(800)	-67%	
TOTAL PROPERTY TAX REVENUE	\$ 1,495,061	\$ 1,525,500	\$ 933,823	61%	\$ 1,558,600	\$ 33,100	2%	
Calculation of Expected Property Tax Revenue								
Tax Year 2018 Levy Amount	\$ 1,514,102							
Levy increase (capped at 1%)	15,141							
Estimated additional levy for new construction	20,671							
Expected 2019 Property Tax Levy	\$ 1,549,914							
GROUND AMBULANCE - ALS & BLS FEES								
Ambulance/ALS/BLS								
Ground	\$ 457,544	\$ 463,000	\$ 250,656	54%	\$ 450,000	\$ (13,000)	-3%	3-5% increase in call volume from 2018 to 2019
GEMT - Medicaid cost reimbursement	66,731	720,000	408,817	57%	315,000	(405,000)	-56%	\$435K of retro in 2019 only
Collection of Medicaid held for CID	-	10,000	-	0%	-	(10,000)	-100%	
	\$ 524,275	\$ 1,193,000	\$ 659,473	55%	\$ 765,000	\$ (428,000)	-36%	
GRANTS & OTHER REVENUE								
Dept of Health Trauma Grant	\$ 1,222	\$ 3,000	\$ 1,266	42%	\$ 1,200	\$ (1,800)	-60%	
Investment Interest - LGIP	6,238	10,000	5,376	54%	10,000	-	0%	Increase of funds invested in LGIP
Donations	15,175	7,500	-	0%	-	(7,500)	-100%	nothing from 2019, none planned in 2020
Small Grants from Private Orgs	8,809	19,500	-	0%	-	(19,500)	-100%	Grants will be applied for as they present
Miscellaneous	920	-	192	0%	-	-	0%	
TOTAL OTHER REVENUE	\$ 32,364	\$ 40,000	\$ 6,834	17%	\$ 11,200	\$ (28,800)	-72%	

**SAN JUAN ISLAND EMS
ADMINISTRATIVE BUDGET DETAIL
FOR FISCAL YEAR 2020
PREPARED 10/20/19**

ACCOUNT DESCRIPTION	AMENDED		2019		2020 BUDGET	INCREASE (DECREASE)	%	NOTES
	2018 ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D				
SALARIES & WAGES								
EMS Administrator (Chief)	\$ 120,000	191,200	138,326	72%	107,100	(84,100)	-44%	Current Interim EMT Chief contract + 2% COLA
EMS Executive Assistant	54,319	52,900	16,450	31%	48,900	(4,000)	-8%	1 FTE (\$23.50/hr)
Admin Vacation/Holiday	11,320	-	21,812		13,000	13,000	0%	Average of past 3 years actuals
PHD Superintendent	68,676	71,000	47,344	67%	72,500	1,500	2%	
PHD Board Recording Secretary	31,206	51,700	34,019	66%	55,100	3,400	7%	
TOTAL SALARIES & WAGES	285,521	366,800	257,951	70%	296,600	(70,200)	-19%	
PAYROLL TAXES								
FICA	21,981	28,100	20,424	73%	22,700	(5,400)	-19%	FICA @ 7.65%
L&I	1,440	3,500	1,177	34%	1,600	(1,900)	-54%	
Paid Family Medical Leave	-	-	-	0%	500	500	0%	State benefit @ 0.15%
SUI	4,840	5,900	2,938	50%	5,900	-	0%	
TOTAL PAYROLL TAXES	28,261	37,500	24,539	65%	30,700	(6,800)	-18%	
PERSONNEL BENEFITS								
PERS	19,437	22,300	11,529	52%	22,700	400	2%	PERS @ 12.86% for other admin employees
LEOFF (Chief)	6,516	6,800	4,776	70%	5,800	(1,000)	-15%	LEOFF @ 5.33% for Chief
Deferred Compensation	4,300	5,000	3,100	62%	4,800	(200)	-4%	Contribution @ \$100/mth/FTE
Medical Insurance	34,121	45,000	34,367	76%	50,200	5,200	12%	
Life Insurance	15,679	14,300	12,007	84%	13,700	(600)	-4%	
Dental Insurance	5,137	6,900	5,348	78%	8,800	1,900	28%	
Health Reimbursement Account	6,300	11,100	11,100	100%	9,600	(1,500)	-14%	
Other Benefits	158	1,200	547	46%	1,200	-	0%	PFML new through WA Emp Sec Dept
TOTAL PERSONNEL BENEFITS	91,648	112,600	82,774	74%	116,800	4,200	4%	

**SAN JUAN ISLAND EMS
ADMINISTRATIVE BUDGET DETAIL
FOR FISCAL YEAR 2020
PREPARED 10/20/19**

ACCOUNT DESCRIPTION	AMENDED		2019		2020 BUDGET	INCREASE (DECREASE)	%	NOTES
	2018 ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D				
OPERATING EXPENSES								
SUPPLIES								
Office Supplies	5,156	5,000	625	13%	6,000	1,000	20%	
Software	5,150	15,000	(1,174)	-8%	15,000	-	0%	Office, accounting and website
Office Equipment	5,062	6,850	1,955	29%	6,850	-	0%	Incl copier lease
Uniforms	275	1,000	2,454	245%	550	(450)	-45%	Chief
	15,643	27,850	3,860	14%	28,400	550	2%	
PROFESSIONAL								
Advertising	5,405	8,000	4,374	55%	8,000	-	0%	semi-annual newsletter, media services, legal noti
Accounting Services	16,650	40,000	-	0%	20,000	(20,000)	-50%	Reduced need anticipated
Legal Services	10,640	20,000	15,103	76%	70,000	50,000	250%	planned increase for CID response / negotiation
	32,695	68,000	19,477	29%	98,000	30,000	44%	
COMMUNICATIONS								
Telephone	4,829	6,000	3,126	52%	5,000	(1,000)	-17%	research VOIP through NW Tech
Postage	1,311	4,000	1,318	33%	2,500	(1,500)	-38%	
Mobile Cell Service	2,139	4,800	3,881	81%	6,000	1,200	25%	transfer use of personal phones by medics and sta
Data / Internet	1,290	2,400	3,013	126%	4,500	2,100	88%	Rock Island- T line v. DSL
	9,569	17,200	11,338	66%	18,000	800	5%	
TRAVEL								
Meals / Per Diem	1,749	3,000	1,279	43%	3,000	-	0%	
Transportation / Mileage	1,649	2,500	535	21%	2,500	-	0%	
Lodging	1,665	1,200	712	59%	2,400	1,200	100%	
	5,063	6,700	2,526	38%	7,900	1,200	18%	
INSURANACE								
Insurance / Management Liability	9,615	9,600	-	0%	9,600	-	0%	District insurance: gen liab, prof liab, E&O
Excess Liability	6,160	6,100	-	0%	6,100	-	0%	
	15,775	15,700	-	0%	15,700	-	0%	

**SAN JUAN ISLAND EMS
ADMINISTRATIVE BUDGET DETAIL
FOR FISCAL YEAR 2020
PREPARED 10/20/19**

ACCOUNT DESCRIPTION	AMENDED		2019		2020 BUDGET	INCREASE (DECREASE)	%	NOTES
	2018 ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D				
MISCELLANEOUS								
Professional Org. Dues	7,543	3,600	3,439	96%	3,600	-	0%	
Other Services & Charges	6	-	72	0%	-	-	0%	Prior year adjustment
Debt Service Admin Fee		-	-	0%	-	-	0%	
Recognition, Awards & Training Dinners	6,973	10,000	5,117	51%	10,000	-	0%	Recognition for volunteers, training dinners
	<u>14,522</u>	<u>13,600</u>	<u>8,628</u>	<u>63%</u>	<u>13,600</u>	<u>-</u>	<u>0%</u>	
INTER-GOVERNMENTAL SERVICES								
Election Expenses		-		0%	-	-	0%	Commissioner elections
State Auditor Administrative Services	8,086	10,000	4,478	45%	15,000	5,000	50%	rate increase from State Auditor
County Administrative Services	6,087	8,000	6,466	81%	9,500	1,500	19%	Payroll processing & admin services (factor rate in
	<u>14,173</u>	<u>18,000</u>	<u>10,944</u>	<u>61%</u>	<u>24,500</u>	<u>6,500</u>	<u>36%</u>	
TOTAL NON-PERSONNEL OPERATING EXPENSES	<u>107,440</u>	<u>167,050</u>	<u>56,773</u>	<u>34%</u>	<u>206,100</u>	<u>39,050</u>	<u>23%</u>	
TOTAL ADMINISTRATIVE EXPENSES	<u>512,870</u>	<u>683,950</u>	<u>422,037</u>	<u>62%</u>	<u>650,200</u>	<u>(33,750)</u>	<u>-5%</u>	
ADMINISTRATIVE EXPENSES BY CATEGORY								
Salaries and Wages	\$ 285,521	\$ 366,800	257,951	70%	296,600	(70,200)	-19%	
Payroll Taxes	28,261	37,500	24,539	65%	30,700	(6,800)	-18%	
Personnel Benefits	91,648	112,600	82,774	74%	116,800	4,200	4%	
Non-Personnel Operating Expenses	107,440	167,050	56,773	34%	206,100	39,050	23%	
TOTAL	<u>\$ 512,870</u>	<u>\$ 683,950</u>	<u>422,037</u>	<u>62%</u>	<u>650,200</u>	<u>(33,750)</u>	<u>-5%</u>	

SAN JUAN ISLAND EMS
 OPERATIONS BUDGET DETAIL
 FOR FISCAL YEAR 2020
 PREPARED 10/20/19

ACCOUNT DESCRIPTION	AMENDED		2019		2020 BUDGET	INCREASE (DECREASE)	%	%	NOTES
	2018 ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D					
SALARIES & WAGES									
Salaries - Paramedics	\$ 381,869	\$ 373,200	258,985	69%	\$ 376,600	\$ 3,400	1%		4 FTE - Per current contract + COLA
Career EMTs	131,848	215,500	154,534	72%	204,000	(11,500)	-5%		4 FTEs
Community EMTs Stipends	114,390	90,000	43,081	48%	100,000	10,000	11%		Avg 40 personnel
Vacation / Holiday Cash Out	27,435		18,122	0%	28,000	28,000	0%		
Wages - Paramedics Overtime	-	34,000	-	0%	26,000	(8,000)	-24%		Assume 7% of base
Wages - Career EMT Overtime	-	19,000	-	0%	14,000	(5,000)	-26%		Assume 7% of base
TOTAL SALARIES & WAGES	655,542	731,700	474,722	65%	748,600	16,900	2%		
PAYROLL TAXES									
FICA (Social Security & Medicare)	50,593	56,000	36,769	66%	57,300	1,300	2%		FICA @ 7.65%
L&I	34,000	39,989	25,979	65%	38,700	(1,289)	-3%		\$1.95/hr for Paramedics & EMTs
Paid Family Medical Leave	-	-	-	0%	1,600	1,600	0%		State benefit @ 0.15%
TOTAL PAYROLL TAXES	84,593	95,989	62,748		97,600	1,611	2%		
PERSONNEL BENEFITS									
Retirement - LEOFF	27,388	33,000	22,079	67%	32,000	(1,000)	-3%		LEOFF @ 5.33%
Deferred Compensation	7,642	8,100	5,300	65%	9,600	1,500	19%		Contribution @ \$100/mth/FTE
Medical Insurance	75,440	99,100	69,446	70%	90,600	(8,500)	-9%		
Dental Insurance	10,403	15,400	10,320	67%	14,900	(500)	-3%		
Life Insurance	14,819	16,300	10,545	65%	15,900	(400)	-2%		
Health Reimbursement Account	16,200	24,600	24,600	100%	19,800	(4,800)	-20%		Change in FTE EMTs
Other Benefits	1,749	2,200	1,586	72%	2,200	-	0%		Medical flight benefits
TOTAL PERSONNEL BENEFITS	153,641	198,700	143,876	72%	185,000	(13,700)	-7%		
OPERATING EXPENSES									
SUPPLIES									
Uniforms	3,930	8,000	2,105	26%	5,500	(2,500)	-31%		EMTs + medics
Fuel	14,205	10,000	7,890	79%	10,000	-	0%		
Software	20,949	15,000	11,653	78%	15,000	-	0%		
Computers & Communications Equip	2,226	10,000	8,214	82%	10,000	-	0%		
	41,310	43,000	29,862	69%	40,500	(2,500)	-6%		

**SAN JUAN ISLAND EMS
OPERATIONS BUDGET DETAIL
FOR FISCAL YEAR 2020
PREPARED 10/20/19**

ACCOUNT DESCRIPTION	AMENDED		2019		2020 BUDGET	INCREASE (DECREASE)	%	NOTES
	2018 ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D				
PROFESSIONAL								
Med Prgm Dir / Supervising Physician	15,833	30,000	20,000	67%	30,000	-	0%	
Medical Exams		-		0%	-	-	0%	Annual physicals for Paramedics & EMTs
Criminal Backgrounds	321	1,000	198	20%	500	(500)	-50%	WSP & Intellius background search reports
Contract Services / Maintenance	15,435	16,000	1,226	8%	5,000	(11,000)	-69%	
Other Professional	719	3,500	2,935	84%	3,500	-	0%	Grant writing & miscellaneous services
Computer Services - Consultant	22,648	22,000	15,156	69%	22,500	500	2%	NW Technology (\$1750/m), ESO report software, etc
EMS Billing Services	19,798	20,000	13,571	68%	20,000	-	0%	Provided by Systems Design
GEMT - Admin Fee (one time)		96,413	96,413	100%	-	(96,413)	-100%	One-time admin fee for retro 2017 pay
Laundry	1,340	1,400	764	55%	1,400	-	0%	
	76,094	190,313	150,263	79%	82,900	(107,413)	-56%	
MEDICAL SUPPLIES AND EQUIPMENT								
Medical Equipment	4,972	9,000	4,402	49%	10,000	1,000	11%	Service agreements, warrantee extension
Medical Supplies	32,554	30,000	25,585	85%	40,000	10,000	33%	2019 expenditure +3%
Medications/Pharmacology	11,101	10,000	8,916	89%	14,000	4,000	40%	2019 expenditure +5%
	48,627	49,000	38,903	79%	64,000	15,000	31%	
COMMUNICATIONS								
Mobile Cell Service	14,475	14,000	6,436	46%	14,000	-	0%	Cell phones and mobile data for ambulances
Radio Equipment	203	7,000	3,114	44%	7,000	-	0%	Pagers, radios, etc
	14,678	21,000	9,550	45%	21,000	-	0%	
TRAVEL								
Meals / Per Diem	392	500	90	18%	500	-	0%	
Lodging	679	1,500	-	0%	1,500	-	0%	
Transportation / Mileage	1,999	4,000	1,316	33%	2,500	(1,500)	-38%	
	3,070	6,000	1,406	23%	4,500	(1,500)	-25%	
INSURANCE								
Emp and Vol Accident & Sickness	7,798	7,800	39,384	505%	40,000	32,200	413%	
Vehicle Insurance	8,560	8,600		0%	8,600	-	0%	
Portable Equipment Insurance	1,221	1,300	-	0%	1,300	-	0%	
	17,579	17,700	39,384	223%	49,900	32,200	182%	
REPAIRS & MAINTENANCE								
Repairs - Vehicles	15,918	25,000	7,756	31%	22,000	(3,000)	-12%	additionally 3 rigs need new tires
Repairs - Medical Equipment	4,726	5,000	3,797	76%	5,000	-	0%	
	20,644	30,000	11,553	39%	27,000	(3,000)	-10%	
TRAINING								
Registration / Tuition / Seminars	10,927	12,000	345	3%	12,000	-	0%	State & national conferences, training classes
Training	2,690	30,000	27,763	93%	35,000	5,000	17%	Local training, New EMT Class; Wilderness EMT modul
	13,617	42,000	28,108	67%	47,000	5,000	12%	

SAN JUAN ISLAND EMS
 OPERATIONS BUDGET DETAIL
 FOR FISCAL YEAR 2020
 PREPARED 10/20/19

ACCOUNT DESCRIPTION	2018	AMENDED	2019		2020	INCREASE	%	NOTES
	ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D	BUDGET	(DECREASE)	CHANGE	
INTER-GOVERNMENTAL SERVICES								
911 Dispatch Services	39,921	60,000	38,521	64%	45,000	(15,000)	-25%	2019 + 10% increase in call volume consistant with historic
Marine/Sheriff Boat Fees	3,500	3,000	-	0%	4,000	1,000	33%	
	<u>43,421</u>	<u>63,000</u>	<u>38,521</u>	<u>61%</u>	<u>49,000</u>	<u>(14,000)</u>	<u>-22%</u>	
TOTAL NON-PERSONNEL OPS EXPENSES	<u>279,040</u>	<u>462,013</u>	<u>347,550</u>	<u>75%</u>	<u>385,800</u>	<u>(76,213)</u>	<u>-16%</u>	
TOTAL ALS-BLS EXPENSES	<u>\$ 1,172,816</u>	<u>\$ 1,488,402</u>	<u>1,028,896</u>	<u>69%</u>	<u>1,417,000</u>	<u>(71,402)</u>	<u>-5%</u>	
ALS-BLS EXPENSES BY CATEGORY								
Salaries and Wages	\$ 655,542	\$ 731,700	\$ 474,722	65%	\$ 748,600	\$ 16,900	2%	
Payroll Taxes	84,593	95,989	62,748	65%	97,600	1,611	2%	
Personnel Benefits	153,641	198,700	143,876	72%	185,000	(13,700)	-7%	
Non-Personnel Operating Expenses	279,040	462,013	347,550	75%	385,800	(76,213)	-16%	
	<u>\$ 1,172,816</u>	<u>\$ 1,488,402</u>	<u>\$ 1,028,896</u>	<u>69%</u>	<u>\$ 1,417,000</u>	<u>\$ (71,402)</u>	<u>-5%</u>	

**SAN JUAN ISLAND EMS
 OUTREACH & COMMUNITY PARAMEDICINE BUDGET DETAIL
 FOR FISCAL YEAR 2020
 PREPARED 10/20/19**

ACCOUNT DESCRIPTION	2018 ACTUAL	AMENDED 2019 BUDGET	2019 YTD @ 8/31	2019 % REC'D	2020 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
SALARIES & WAGES								
Outreach Coordinator / EMT	\$ 60,973	\$ 64,700	\$ 42,071	65%	\$ 65,000	\$ 300	0%	1 FTE - COLA increase
Outreach Admin Assistant	4,000	10,400	-	0%	20,800	10,400	100%	0.5 FTE admin assistant
TOTAL SALARIES & WAGES	64,973	75,100	42,071	56%	85,800	10,700	0%	
PAYROLL TAXES								
FICA	4,759	5,800	3,282	57%	6,600	800	14%	FICA @ 7.65%
L&I	404	700	256	37%	600	(100)	-14%	
Paid Family Medical Leave	-	-	-	0%	200	200	0%	State benefit @ 0.15%
TOTAL PAYROLL TAXES	5,163	6,500	3,538	54%	7,400	900	0%	
PERSONNEL BENEFITS								
Deferred Comp	1,158	1,500	800	53%	1,200	(300)	-20%	Contribution @ \$100/mth/FTE
LEOFF	3,311	4,700	2,272	48%	3,500	(1,200)	-26%	LEOFF @ 5.33%
PERS	-	-	-	0%	2,700	2,700	0%	PERS @ 12.86%
MEDICAL/VISION	6,148	6,400	4,171	65%	6,000	(400)	-6%	
LIFE INSURANCE	4,618	5,200	3,402	65%	5,400	200	4%	
DENTAL	811	900	551	61%	900	-	0%	
HRA	1,500	1,500	1,500	100%	1,500	-	0%	
OTHER BENEFITS	79	100	93	93%	180	80	80%	
TOTAL PERSONNEL BENEFITS	17,625	20,300	12,789	63%	21,380	1,080	0%	
OPERATING EXPENSES								
SUPPLIES								
Outreach Supplies	15,331	10,000	6,482	65%	11,000	1,000	10%	Heart Association masks, lungs, parts
Outreach Equipment	123	1,000	-	0%	8,000	7,000	700%	AED & LifePak Training
Outreach Software	-	-	-	0%	10,000	10,000	0%	Julota and ESO extension subscriptions
Uniforms	-	-	-	0%	550	550	0%	
	15,454	11,000	6,482	59%	29,550	18,550	169%	
TRAVEL								
Meals	-	-	-	0%	500	500	0%	Conference, Seminars Meals; training meals
Travel	-	-	-	0%	900	900	0%	Care, Airfare, Mileage reimb, etc.
	-	-	-	0%	1,400	1,400	0%	

**SAN JUAN ISLAND EMS
 OUTREACH & COMMUNITY PARAMEDICINE BUDGET DETAIL
 FOR FISCAL YEAR 2020
 PREPARED 10/20/19**

ACCOUNT DESCRIPTION	2018 ACTUAL	AMENDED 2019 BUDGET	2019 YTD @ 8/31	2019 %	2020 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
OTHER								
Other Services & Charges	-	40,000	-	0%	10,000	(30,000)	-75%	Instructor stipends, senior center support
Wilderness Classes	5,080	10,000	10,658	107%	11,000	1,000	10%	Materials, stipends for Wilderness classes
	<u>5,080</u>	<u>50,000</u>	<u>10,658</u>	21%	<u>21,000</u>	<u>(29,000)</u>	-58%	
TOTAL NON-PERSONNEL OPERATING EXPENSES	20,534	61,000	17,140	28%	51,950	(9,050)	-15%	
TOTAL OUTREACH EXPENDITURES	\$ 108,295	\$ 162,900	\$ 75,538	46%	\$ 166,530	\$ 3,630	2%	
OUTREACH FUNCTION EXPENDITURES BY CATEGORY								
Salaries and Wages	\$ 64,973	\$ 75,100	\$ 42,071	56%	\$ 85,800	\$ 10,700	14%	
Payroll Taxes	5,163	6,500	3,538	54%	7,400	900	14%	
Personnel Benefits	17,625	20,300	12,789	63%	21,380	1,080	5%	
Non-Personnel Operating Expenses	20,534	61,000	17,140	28%	51,950	(9,050)	-15%	
	<u>\$ 108,295</u>	<u>\$ 162,900</u>	<u>\$ 75,538</u>	<u>46%</u>	<u>\$ 166,530</u>	<u>\$ 3,630</u>	<u>2%</u>	

SAN JUAN ISLAND EMS
 FACILITIES BUDGET DETAIL
 FOR FISCAL YEAR 2020
 PREPARED 10/20/19

ACCOUNT DESCRIPTION	AMENDED		2019		2020 BUDGET	INCREASE (DECREASE)	%	NOTES
	2018 ACTUAL	2019 BUDGET	2019 YTD @ 8/31	% REC'D				
OPERATING EXPENSES								
SUPPLIES								
Station Supplies	\$ 4,615	\$ 4,000	\$ 8,159	204%	\$ 8,000	\$ 4,000	100%	live in expenses for 24/7 coverage
Station Equipment	-	1,500	400	27%	1,500	-	0%	
	<u>4,615</u>	<u>5,500</u>	<u>8,559</u>	<u>156%</u>	<u>9,500</u>	<u>4,000</u>	<u>73%</u>	
INSURANCE								
Facilities -EMS Station	5,739	5,800		0%	5,800	-	0%	Fire, flood, earthquake, theft, etc.
FACILITIES UTILITIES								
Electricity	9,817	12,000	6,924	58%	12,000	-	0%	
Water/Sewer	5,537	7,000	4,019	57%	7,000	-	0%	
Garbage	3,504	2,800	1,233	44%	2,800	-	0%	
	<u>18,858</u>	<u>21,800</u>	<u>12,176</u>	<u>56%</u>	<u>21,800</u>	<u>-</u>	<u>0%</u>	
FACILITY MAINTENANCE								
Repairs & Maint. - EMS Station	<u>3,676</u>	<u>4,000</u>	<u>3,244</u>	81%	<u>6,000</u>	<u>2,000</u>	50%	increase for live-in contingency
TOTAL FACILITIES OPERATING EXPENSES	<u>\$ 32,888</u>	<u>\$ 37,100</u>	<u>\$ 23,979</u>	65%	<u>\$ 43,100</u>	<u>\$ 6,000</u>	16%	
FACILITIES EXPENDITURES BY CATEGORY								
Salaries and Wages	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	
Payroll Taxes	-	-	-	0%	-	-	0%	
Personnel Benefits	-	-	-	0%	-	-	0%	
Non-Personnel Operating Expenses	<u>32,888</u>	<u>37,100</u>	<u>23,979</u>	65%	<u>43,100</u>	<u>6,000</u>	16%	
	<u>\$ 32,888</u>	<u>\$ 37,100</u>	<u>\$ 23,979</u>	65%	<u>\$ 43,100</u>	<u>\$ 6,000</u>	16%	