

**SAN JUAN COUNTY PUBLIC HOSPITAL DISTRICT #1**

RESOLUTION 19-515

**RESOLUTION ADOPTING THE 2020 EMS BUDGET**

**WHEREAS**, the San Juan County Public Hospital District No. 1 held an initial public hearing on October 23, 2019 to discuss the adoption of its 2020 EMS budget, and

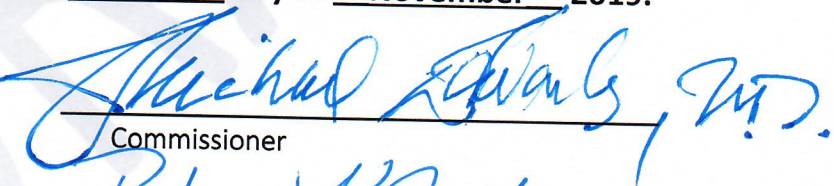
**WHEREAS**, the San Juan County Public Hospital District No. 1 has determined the cash on hand plus all anticipated revenues and did fix the appropriate amount for each expenditure line item, and

**WHEREAS**, the commissioners commit to passing a balanced budget,

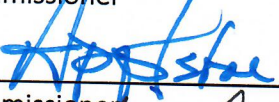
**NOW THEREFORE BE IT RESOLVED** that the San Juan County Public Hospital District No. 1 set the final budget for the year 2020 as attached hereto and incorporated as if fully set forth

**2020 GENERAL FUND BUDGET                      \$ 4,338,351**

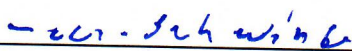
**ADOPTED and APPROVED this** 20th **day of** November **2019.**

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

**Ordinance / Resolution No.** 19-516  
**RCW 84.55.120**

**WHEREAS**, the Board of Commissioners of San Juan Public Hospital has met and considered  
(Governing body of the taxing district) Island EMS  
(Name of the taxing district)  
its budget for the calendar year 2020; and,

**WHEREAS**, the districts actual levy amount from the previous year was \$ 1,514,833.43; and,  
(Previous year's levy amount)

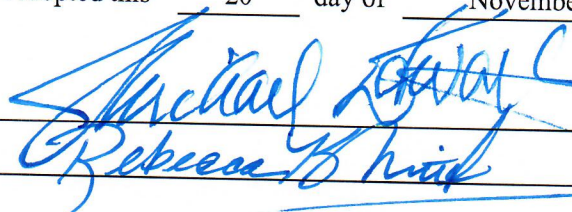
**WHEREAS**, the population of this district is ☐ more than or ☒ less than 10,000; and now, therefore,  
(Check one)

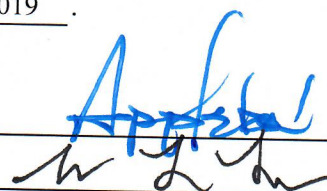
**BE IT RESOLVED** by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2020 tax year.  
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 15,141.02  
which is a percentage increase of 1.0 % from the previous year. This increase is exclusive of  
(Percentage increase)

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 20 day of November, 2019.

  
\_\_\_\_\_  
Rebecca B. Smith

  
\_\_\_\_\_  
-cc. schwingel

**If additional signatures are necessary, please attach additional page.**

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30<sup>th</sup>. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.



## Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, J. Michael Edwards,  
(Name)

Chairperson, for San Juan County Public Hospital, do hereby certify to  
(Title) District No. 1; San Juan Island EMS  
(District Name)

the San Juan County legislative authority that the Commissioners  
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2020 as provided in the district's  
(Year of Collection)

budget, which was adopted following a public hearing held on 10/23/19:  
(Date of Public Hearing)

Regular Levy: \$1,555,000.00  
(State the **total** dollar amount to be levied)

Excess Levy: \$0.00  
(State the **total** dollar amount to be levied)

Refund Levy: \$1,600.00  
(State the **total** dollar amount to be levied)

Signature: 

Date: 11/20/2019

**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
<b>REVENUE AND FUNDS AVAILABLE</b>									
<b>Revenue</b>									
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
	<b>Total Revenue</b>	<b>3,111,294</b>	<b>3,204,060</b>	<b>1,960,583</b>	<b>61%</b>	<b>2,691,500</b>	<b>(512,560)</b>	<b>-16%</b>	
8	Beginning Cash	633,540	976,469	976,469		1,646,851	670,382	69%	
	<b>TOTAL GENERAL FUNDS AVAILABLE</b>	<b>\$ 3,744,834</b>	<b>\$ 4,180,529</b>	<b>\$ 2,937,052</b>	<b>70%</b>	<b>\$ 4,338,351</b>	<b>\$ 157,822</b>	<b>4%</b>	
<b>EXPENDITURES &amp; GENERAL FUNDS BUDGETED</b>									
<b>Expenditures</b>									
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)
	<b>Total Expenditures</b>	<b>2,768,365</b>	<b>2,488,678</b>	<b>1,590,600</b>	<b>64%</b>	<b>3,019,156</b>	<b>530,478</b>	<b>21%</b>	
<b>Allocations to Ending Cash</b>									
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
		<b>976,469</b>	<b>1,646,851</b>	<b>1,054,316</b>	<b>64%</b>	<b>1,319,195</b>	<b>(327,656)</b>	<b>-20%</b>	
	<b>TOTAL GENERAL FUNDS BUDGETED</b>	<b>\$ 3,744,834</b>	<b>\$ 4,135,529</b>	<b>\$ 2,644,916</b>	<b>64%</b>	<b>\$ 4,338,351</b>	<b>\$ 202,822</b>	<b>5%</b>	



**SAN JUAN ISLAND EMS**  
**SUMMARY BUDGET OF REVENUE AND EXPENDITURES**  
**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
<b>OPERATING REVENUE</b>									
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
	<b>Total Revenue</b>	<b>2,286,294</b>	<b>3,204,060</b>	<b>1,960,583</b>	<b>61%</b>	<b>2,691,500</b>	<b>(512,560)</b>	<b>-16%</b>	
<b>OPERATING EXPENSES</b>									
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
	<b>Total Operating Expenses</b>	<b>1,826,869</b>	<b>2,372,352</b>	<b>1,550,450</b>	<b>65%</b>	<b>2,276,830</b>	<b>(95,522)</b>	<b>-4%</b>	
	<b>Net Operating Income</b>	<b>459,425</b>	<b>831,708</b>	<b>410,133</b>	<b>49%</b>	<b>414,670</b>	<b>(417,038)</b>	<b>-50%</b>	
<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>									
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)
	<b>Net Non-Operating Revenue &amp; Expenditures</b>	<b>(116,496)</b>	<b>(161,326)</b>	<b>(40,150)</b>	<b>25%</b>	<b>(742,326)</b>	<b>(581,000)</b>	<b>360%</b>	
	<b>CHANGE IN CASH &amp; RESERVES</b>	<b>\$ 342,929</b>	<b>\$ 670,382</b>	<b>\$ 369,983</b>		<b>\$ (327,656)</b>	<b>\$ (998,038)</b>		
<b>SUMMARY OF OPERATING EXPENSES BY FUNCTION</b>									
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
	<b>Total Operating Expenses</b>	<b>\$ 1,826,869</b>	<b>\$ 2,372,352</b>	<b>\$ 1,550,450</b>	<b>65%</b>	<b>\$ 2,276,830</b>	<b>\$ (95,522)</b>	<b>-4%</b>	

**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 \$435K of retro in 2019 only
GEMT - Medicaid cost reimbursement	66,731	720,000	408,817	57%	315,000	(405,000)	-56%	
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%	Increase of funds invested in LGIP nothing from 2019, none planned in 2020 Grants will be applied for as they present
Investment Interest - LGIP	6,238	10,000	5,376	54%	10,000	-	0%	
Donations	15,175	7,500	-	0%	-	(7,500)	-100%	
Small Grants from Private Orgs	8,809	19,500	-	0%	-	(19,500)	-100%	
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	2018	AMENDED	2019	2019	2020	INCREASE	%	
	ACTUAL	2019	YTD @ 8/31	%				
SALARIES & WAGES								
EMS Administrator (Chief)	\$ 120,000	191,200	138,326	72%	107,100	(84,100)	-44%	Current Interim EMT Chief contract + 2% COLA 1 FTE (\$23.50/hr)
EMS Executive Assistant	54,319	52,900	16,450	31%	48,900	(4,000)	-8%	
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 @ 5.33% for Chief
LEOFF (Chief)	6,516	6,800	4,776	70%	5,800	(1,000)	-15%	
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	INCREASE	%		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%		
INSURANCE									
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	INCREASE	%	
	2018	2019	2019	%				
	ACTUAL	BUDGET	YTD @ 8/31	REC'D	BUDGET	(DECREASE)	CHANGE	NOTES
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
	14,522	13,600	8,628	63%	13,600	-	0%	
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
	14,173	18,000	10,944	61%	24,500	6,500	36%	
TOTAL NON-PERSONNEL OPERATING EXPENSES	107,440	167,050	56,773	34%	206,100	39,050	23%	
TOTAL ADMINISTRATIVE EXPENSES	512,870	683,950	422,037	62%	650,200	(33,750)	-5%	
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	\$ 512,870	\$ 683,950	422,037	62%	650,200	(33,750)	-5%	

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

ACCOUNT DESCRIPTION	2018	AMENDED	2019	2019	2020	INCREASE	%	NOTES
	ACTUAL	BUDGET	YTD @ 8/31	% REC'D	BUDGET	(DECREASE)	CHANGE	
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	2018 ACTUAL	AMENDED 2019 BUDGET	2019 YTD @ 8/31	2019 % REC'D	2020 BUDGET	INCREASE (DECREASE)	% CHANGE	NOTES
<b>PROFESSIONAL</b>								
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%	
	<b>76,094</b>	<b>190,313</b>	<b>150,263</b>	<b>79%</b>	<b>82,900</b>	<b>(107,413)</b>	<b>-56%</b>	
<b>MEDICAL SUPPLIES AND EQUIPMENT</b>								
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%
	<b>48,627</b>	<b>49,000</b>	<b>38,903</b>	<b>79%</b>	<b>64,000</b>	<b>15,000</b>	<b>31%</b>	
<b>COMMUNICATIONS</b>								
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
	<b>14,678</b>	<b>21,000</b>	<b>9,550</b>	<b>45%</b>	<b>21,000</b>	<b>-</b>	<b>0%</b>	
<b>TRAVEL</b>								
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%	
	<b>3,070</b>	<b>6,000</b>	<b>1,406</b>	<b>23%</b>	<b>4,500</b>	<b>(1,500)</b>	<b>-25%</b>	
<b>INSURANCE</b>								
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%	
	<b>17,579</b>	<b>17,700</b>	<b>39,384</b>	<b>223%</b>	<b>49,900</b>	<b>32,200</b>	<b>182%</b>	
<b>REPAIRS &amp; MAINTENANCE</b>								
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%	
	<b>20,644</b>	<b>30,000</b>	<b>11,553</b>	<b>39%</b>	<b>27,000</b>	<b>(3,000)</b>	<b>-10%</b>	
<b>TRAINING</b>								
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 modu
	<b>13,617</b>	<b>42,000</b>	<b>28,108</b>	<b>67%</b>	<b>47,000</b>	<b>5,000</b>	<b>12%</b>	

**SAN JUAN ISLAND EMS  
OPERATIONS 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
<b>INTER-GOVERMENTAL SERVICES</b>								
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	<u>3,500</u>	<u>3,000</u>	<u>-</u>	0%	<u>4,000</u>	<u>1,000</u>	33%	
	<u><b>43,421</b></u>	<u><b>63,000</b></u>	<u><b>38,521</b></u>	<b>61%</b>	<u><b>49,000</b></u>	<u><b>(14,000)</b></u>	<b>-22%</b>	
<b>TOTAL NON-PERSONNEL OPS EXPENSES</b>	<u><b>279,040</b></u>	<u><b>462,013</b></u>	<u><b>347,550</b></u>	<b>75%</b>	<u><b>385,800</b></u>	<u><b>(76,213)</b></u>	<b>-16%</b>	
<b>TOTAL ALS-BLS EXPENSES</b>	<u><b>\$ 1,172,816</b></u>	<u><b>\$ 1,488,402</b></u>	<u><b>1,028,896</b></u>	<b>69%</b>	<u><b>1,417,000</b></u>	<u><b>(71,402)</b></u>	<b>-5%</b>	
<b>ALS-BLS EXPENSES BY CATEGORY</b>								
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	<u>279,040</u>	<u>462,013</u>	<u>347,550</u>	75%	<u>385,800</u>	<u>(76,213)</u>	-16%	
	<u><b>\$ 1,172,816</b></u>	<u><b>\$ 1,488,402</b></u>	<u><b>\$ 1,028,896</b></u>	<b>69%</b>	<u><b>\$ 1,417,000</b></u>	<u><b>\$ (71,402)</b></u>	<b>-5%</b>	



**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
<b>SALARIES &amp; WAGES</b>								
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
<b>TOTAL SALARIES &amp; WAGES</b>	<b>64,973</b>	<b>75,100</b>	<b>42,071</b>	<b>56%</b>	<b>85,800</b>	<b>10,700</b>	<b>0%</b>	
<b>PAYROLL TAXES</b>								
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%
<b>TOTAL PAYROLL TAXES</b>	<b>5,163</b>	<b>6,500</b>	<b>3,538</b>	<b>54%</b>	<b>7,400</b>	<b>900</b>	<b>0%</b>	
<b>PERSONNEL BENEFITS</b>								
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%	
<b>TOTAL PERSONNEL BENEFITS</b>	<b>17,625</b>	<b>20,300</b>	<b>12,789</b>	<b>63%</b>	<b>21,380</b>	<b>1,080</b>	<b>0%</b>	
<b>OPERATING EXPENSES</b>								
<b>SUPPLIES</b>								
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%	
	<b>15,454</b>	<b>11,000</b>	<b>6,482</b>	<b>59%</b>	<b>29,550</b>	<b>18,550</b>	<b>169%</b>	
<b>TRAVEL</b>								
Meals	-	-	-	0%	500	500	0%	Conference, Seminars Meals; training meals
Travel	-	-	-	0%	900	900	0%	Care, Airfare, Mileage reimb, etc.
	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>1,400</b>	<b>1,400</b>	<b>0%</b>	

**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
<b>OTHER</b>								
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%	
<b>TOTAL NON-PERSONNEL OPERATING EXPENSES</b>	<u>20,534</u>	<u>61,000</u>	<u>17,140</u>	28%	<u>51,950</u>	<u>(9,050)</u>	-15%	
<b>TOTAL OUTREACH EXPENDITURES</b>	<u>\$ 108,295</u>	<u>\$ 162,900</u>	<u>\$ 75,538</u>	46%	<u>\$ 166,530</u>	<u>\$ 3,630</u>	2%	
<b>OUTREACH FUNCTION EXPENDITURES BY CATEGORY</b>								
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>	46%	<u>\$ 166,530</u>	<u>\$ 3,630</u>	2%	



**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%	
	4,615	5,500	8,559	156%	9,500	4,000	73%	
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%	
	18,858	21,800	12,176	56%	21,800	-	0%	
FACILITY MAINTENANCE								
Repairs & Maint. - EMS Station	3,676	4,000	3,244	81%	6,000	2,000	50%	increase for live-in contingency
TOTAL FACILITIES OPERATING EXPENSES	\$ 32,888	\$ 37,100	\$ 23,979	65%	\$ 43,100	\$ 6,000	16%	
FACILITIES EXPENDITURES BY CATEGORY								
Salaries and Wages	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	
Payroll Taxes	-	-	-	0%	-	-	0%	
Personnel Benefits	-	-	-	0%	-	-	0%	
Non-Personnel Operating Expenses	32,888	37,100	23,979	65%	43,100	6,000	16%	
	\$ 32,888	\$ 37,100	\$ 23,979	65%	\$ 43,100	\$ 6,000	16%	