

**SAN JUAN ISLAND EMS  
SUMMARY GENERAL FUND BUDGET  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

LINE ITEM	ACCOUNT DESCRIPTION	2016 ACTUAL	AMENDED 2017 BUDGET	2017 YTD @ 8/31	% REC'D	2018 BUDGET	INCREASE (DECREASE) FROM 17 BUDG	% CHANGE	NOTES
<b>REVENUE AND FUNDS AVAILABLE</b>									
<b>Revenue</b>									
1	Property Taxes	\$ 1,007,973	\$ 1,481,500	\$ 895,258	60%	\$ 1,485,500	\$ 4,000	0%	See Budget Detail, page 3
2	Ground Ambulance - ALS & BLS Fees, net	398,443	400,000	295,757	74%	419,000	19,000	5%	See Budget Detail, page 3
3	Air Ambulance, net (discontinued 3/31/16)	388,115	-	-	0%	-	-	0%	See Budget Detail, page 3
3	Public Hospital District Reimbursement	86,444	88,700	69,674	79%	98,000	9,300	10%	Reimb of Superintendent salary & benefits
4	Medicaid Cost Reimbursement Grant - GEMT	-	40,000	-	0%	10,000	(30,000)	-75%	Ground Emerg. Med. Transport - Begins 2017
5	Program & Training Fees	40,966	39,000	50,120	129%	41,000	2,000	5%	
6	Grants	-	92,000	2,350	3%	15,000	(77,000)	-84%	Mostly from SJI EMT Assoc, 2017 amount for Ambulance
7	Other Revenue	29,551	9,000	14,668	163%	9,000	-	0%	See Budget Detail, page 3
8	Sale of Surplus Capital Assets	2,100	10,000	-	0%	-	(10,000)	-100%	
	<b>Total Revenue</b>	<b>1,953,592</b>	<b>2,160,200</b>	<b>1,327,827</b>	<b>61%</b>	<b>2,077,500</b>	<b>(82,700)</b>	<b>-4%</b>	
<b>Other Items to General Fund</b>									
9	Beginning Cash	697,844	702,896	625,967		583,034	(119,862)	-17%	
10	Change in Accts Receivable	567,994	50,000	-		10,000	(40,000)	-80%	Expected collection of old accounts receivable
11	Change in Accts Payable & Acc'd Liabilities	-	-	-		-	-	0%	
		<u>1,265,838</u>	<u>752,896</u>	<u>625,967</u>	<b>83%</b>	<u>593,034</u>	<u>(159,862)</u>	<b>-21%</b>	
	<b>TOTAL GENERAL FUNDS AVAILABLE</b>	<b>\$ 3,219,430</b>	<b>\$ 2,913,096</b>	<b>\$ 1,953,794</b>	<b>67%</b>	<b>\$ 2,670,534</b>	<b>\$ (242,562)</b>	<b>-8%</b>	
<b>EXPENDITURES &amp; GENERAL FUNDS BUDGETED</b>									
<b>Expenditures</b>									
12	Salaries and Wages	1,062,009	931,764	626,908	67%	971,776	40,012	4%	Changes pending completion of union negotiations
13	Payroll Taxes	131,278	119,622	80,990	68%	122,700	3,078	3%	Changes pending completion of union negotiations
14	Personnel Benefits	259,601	264,500	182,510	69%	252,520	(11,980)	-5%	See notes in budget details
15	Non-Personnel Operating Expenses	995,880	651,350	414,538	64%	583,200	(68,150)	-10%	See notes in budget details
17	Refund of Island Air Memberships	-	16,500	-	0%	-	(16,500)	-100%	One time expenditure in 2017
18	Medicaid refund	-	35,000	-	0%	-	(35,000)	-100%	One time expenditure in 2017
16	Capital Equipment	-	195,000	-	0%	35,000	(160,000)	-82%	Budget Detail, page 11
17	Principle & Interest Pmts on LT Debt	116,326	116,326	77,551	67%	116,326	-	0%	General Obligation Bond
	<b>Total Expenditures</b>	<b>2,565,094</b>	<b>2,330,062</b>	<b>1,382,497</b>	<b>59%</b>	<b>2,081,522</b>	<b>(248,540)</b>	<b>-11%</b>	
<b>Allocations to Ending Cash</b>									
18	Budgeted Operating Cash	337,336	183,034	254,297	139%	189,012	5,978	3%	
19	Building Loan Payment Reserves	242,000	275,000	242,000	88%	242,000	(33,000)	-12%	
20	Vehicle Reserves	50,000	25,000	50,000	200%	58,000	33,000	132%	
21	Excess Bond Principle Payment	25,000	100,000	25,000	25%	100,000	-	0%	
		<u>654,336</u>	<u>583,034</u>	<u>571,297</u>	<b>98%</b>	<u>589,012</u>	<u>5,978</u>	<b>1%</b>	
	<b>TOTAL GENERAL FUNDS BUDGETED</b>	<b>\$ 3,219,430</b>	<b>\$ 2,913,096</b>	<b>\$ 1,953,794</b>	<b>67%</b>	<b>\$ 2,670,534</b>	<b>\$ (242,562)</b>	<b>-8%</b>	

**SAN JUAN ISLAND EMS  
SUMMARY BUDGET OF REVENUE AND EXPENDITURES  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

LINE ITEM	ACCOUNT DESCRIPTION	AMENDED		2017 YTD @ 8/31	% OF BUDG	INCREASE		NOTES	
		2016 ACTUAL	2017 BUDGET			2018 BUDGET	(DECREASE) FROM 17 BUDG		% CHANGE
<b>OPERATING REVENUE</b>									
1	Property Taxes	\$ 1,007,973	\$ 1,481,500	\$ 895,258	60%	\$ 1,485,500	\$ 4,000	0%	See Budget Detail, page 3
2	Ground Ambulance - ALS & BLS Fees, net	398,443	400,000	295,757	74%	419,000	19,000	5%	See Budget Detail, page 3
3	Air Ambulance, net (discontinued 3/31/16)	388,115	-	-	0%	-	-	0%	See Budget Detail, page 3
4	Public Hospital District Reimbursement	86,444	88,700	69,674	79%	98,000	9,300	10%	Reimb of Superintendent salary & benefits
5	Medicaid Cost Reimbursement Grant - GEMT	-	40,000	-	0%	10,000	(30,000)	-75%	Ground Emerg. Med. Transport Medicaid Supp
6	Programs & Training Fees	40,966	39,000	50,120	129%	41,000	2,000	5%	
7	Grants	-	92,000	2,350	3%	15,000	(77,000)	-84%	Mostly from SJI EMT Assoc, 2017 amount for Ambulance
8	Other Revenue	29,551	9,000	14,668	163%	9,000	-	0%	See Budget Detail, page 3
	<b>Total Revenue</b>	<b>1,951,492</b>	<b>2,150,200</b>	<b>1,327,827</b>	<b>62%</b>	<b>2,077,500</b>	<b>(72,700)</b>	<b>-3%</b>	
<b>OPERATING EXPENSES</b>									
9	Salaries and Wages	1,062,009	931,764	626,908	67%	971,776	40,012	4%	Changes pending completion of union negotiations
10	Payroll Taxes	131,278	119,622	80,990	68%	122,700	3,078	3%	Changes pending completion of union negotiations
11	Personnel Benefits	259,601	264,500	182,510	69%	252,520	(11,980)	-5%	See notes in budget details
12	Non-Personnel Operating Expenses	995,880	651,350	414,538	64%	583,200	(68,150)	-10%	See notes in budget details
	<b>Total Operating Expenses</b>	<b>2,448,768</b>	<b>1,967,236</b>	<b>1,304,946</b>	<b>66%</b>	<b>1,930,196</b>	<b>(37,040)</b>	<b>-2%</b>	
	<b>Net Operating Income</b>	<b>(497,276)</b>	<b>182,964</b>	<b>22,881</b>	<b>13%</b>	<b>147,304</b>	<b>(35,660)</b>	<b>-19%</b>	
<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>									
13	Change in Accounts Receivable	567,994	50,000	-	0%	10,000	(40,000)	-80%	
14	Change in Accts Payable & Acc'd Liabilities	-	-	-	0%	-	-	0%	
15	Sale of Surplus Capital Assets	2,100	10,000	-	0%	-	(10,000)	-100%	
16	Refund of Island Air Memberships	-	(16,500)	-	0%	-	16,500	-100%	
17	Refunds to Medicare, Medicaid, Etc	-	(35,000)	-	0%	-	35,000	-100%	
18	Capital Equipment	-	(195,000)	-	0%	(35,000)	160,000	-82%	Budget Detail, page 11
19	Principle & Interest Pmts on LT Debt	(116,326)	(116,326)	(77,551)	67%	(116,326)	-	0%	General Obligation Bond
	<b>Net Non-Operating Revenue &amp; Expenditures</b>	<b>453,768</b>	<b>(302,826)</b>	<b>(77,551)</b>	<b>26%</b>	<b>(141,326)</b>	<b>161,500</b>	<b>-53%</b>	
	<b>CHANGE IN CASH &amp; RESERVES</b>	<b>\$ (43,508)</b>	<b>\$ (119,862)</b>	<b>\$ (54,670)</b>	<b>46%</b>	<b>\$ 5,978</b>	<b>\$ 125,840</b>		
<b>SUMMARY OF OPERATING EXPENSES BY FUNCTION</b>									
21	Administrative	749,817	552,980	348,665	63%	525,696	(27,284)	-5%	Budget Detail, pages 4-5
22	Ground Ambulance ALS-BLS	1,561,598	1,255,150	863,889	69%	1,258,700	3,550	0%	Budget Detail, pages 6-8
23	Injury Prevention and Public Outreach	105,111	108,106	68,449	63%	109,400	1,294	1%	Budget Detail, page 9
24	Facilities	32,242	51,000	23,943	47%	36,400	(14,600)	-29%	Budget Detail, page 10
	<b>Total Operating Expenses</b>	<b>\$ 2,448,768</b>	<b>\$ 1,967,236</b>	<b>\$ 1,304,946</b>	<b>66%</b>	<b>\$ 1,930,196</b>	<b>\$ (37,040)</b>	<b>-2%</b>	

**SAN JUAN ISLAND EMS  
PROPERTY TAX, AMBULANCE FEES, AND OTHER REVENUE BUDGET DETAIL  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

ACCOUNT DESCRIPTION	2016 ACTUAL	AMENDED 2017 BUDGET	2017 YTD @ 8/31	% REC'D	2018 BUDGET	INCREASE (DECREASE) FROM 17 BUDG	% CHANGE	NOTES
<b>PROPERTY TAXES</b>								
Property tax	\$ 1,001,967	\$ 1,474,000	\$ 889,169	60%	\$ 1,478,000	\$ 4,000	0%	Pending final assessments from Assessor
Leasehold tax	5,444	6,000	5,943	99%	6,000	-	0%	
Timber harvest tax	224	300	146	49%	300	-	0%	
Payment in lieu of property tax (DNR)	338	1,200	-	0%	1,200	-	0%	
<b>TOTAL PROPERTY TAX REVENUE</b>	<b>\$ 1,007,973</b>	<b>\$ 1,481,500</b>	<b>\$ 895,258</b>	<b>60%</b>	<b>\$ 1,485,500</b>	<b>\$ 4,000</b>	<b>0%</b>	
<b>Calculation of Expected Property Tax Revenue</b>								
Tax Year 2017 Levy Amount	\$ 1,448,280							
Levy increase (capped at 1%)	14,483							
Estimated additional levy for new construction	15,000							
Expected 2018 Property Tax Levy	<b>\$ 1,477,763</b>							
<b>GROUND AMBULANCE - ALS &amp; BLS FEES</b>								
Ambulance/ALS/BLS								
Ground	\$ 398,443	\$ 400,000	\$ 295,757	74%	\$ 419,000	\$ 19,000	5%	
Hospital subsidy for off-island transport	-	-	-	0%	-	-	0%	
Air	388,115	-	-	0%	-	-	0%	Discontinued
Total billed and collectible	786,558	400,000	295,757		419,000	19,000		
Collection of Prior Years A/R	567,994	50,000			10,000	(40,000)		Approx \$10K of Medicaid held due to CID
	<b>\$ 1,354,552</b>	<b>\$ 450,000</b>	<b>\$ 295,757</b>	<b>66%</b>	<b>\$ 429,000</b>	<b>\$ (21,000)</b>	<b>-5%</b>	
<b>Ground Call Volume and Revenue Assumptions</b>								
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Net fees calc</b>	<i>Net fees calculated based on past 12 months</i>		
	<b>2016</b>	<b>2017</b>	<b>2018</b>					
Number of GROUND ALS & BLS calls	1 1,160	1,200	1,200		\$ 1,235,096	Gross charges past 12 mos		
Percent increase over prior period	3%	3%	0%		(693,493)	Less adjustments to Medicare, Medicaid, insurance		
Net Fees Per Call	2 \$ 344	\$ 333	349		(123,072)	Less: Zero Out of Pocket Islander Benefit		
Percent increase (decrease) over prior period	-3%	-3%	5%		\$ 418,531	<b>NET FEES COLLECTED</b>		
<b>TOTAL BUDGETED GROUND ALS &amp; BLS FEES, NET</b>	<b>1x2 \$ 399,000</b>	<b>\$ 400,000</b>	<b>\$ 419,000</b>					
<b>OTHER REVENUE</b>								
Dept of Health Trauma Grant	\$ 1,443	\$ 3,000	\$ 1,270	42%	\$ 3,000	\$ -	0%	
Investment Interest - LGIP	1,609	2,000	1,855	93%	2,000	-	0%	
Donations	2,795	4,000	3,950	99%	4,000	-	0%	
Small Refund From Vendor	23,208	-	4,167	0%	-	-	0%	
Miscellaneous	496	-	3,426	0%	-	-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 29,551</b>	<b>\$ 9,000</b>	<b>\$ 14,668</b>	<b>163%</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>0%</b>	

**SAN JUAN ISLAND EMS  
ADMINISTRATIVE EXPENSE BUDGET DETAIL  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

ACCOUNT DESCRIPTION	2016 ACTUAL	AMENDED		% USED	2018 BUDGET	INCREASE		NOTES
		2017 BUDGET	2017 YTD @ 8/31			(DECREASE) ROM 17	% BUD CHANGE	
<b>SALARIES &amp; WAGES</b>								
<b>SALARIES &amp; WAGES</b>								
EMS Administrator (Chief)	\$ 130,295	129,700	89,691	69%	123,600	(6,100)	-5%	1 FTE + COLA (2017 budget includes vacation cash out)
Admin Assistant	58,257	43,000	28,326	66%	45,300	2,300	5%	1 FTE (\$21.15/hr) + COLA
Superintendent SJCPHD	62,244	66,330	44,961	68%	68,676	2,346	4%	1 FTE (2017 budget includes vacation cash out)
	<b>250,796</b>	<b>239,030</b>	<b>162,978</b>	<b>68%</b>	<b>237,576</b>	<b>(1,454)</b>	<b>-1%</b>	
Deferred Compensation	3,500	3,600	2,300	64%	3,600	-	0%	DCP contribution @ \$100.00 per month
<b>TOTAL SALARIES &amp; WAGES</b>	<b>254,296</b>	<b>242,630</b>	<b>165,278</b>	<b>68%</b>	<b>241,176</b>	<b>(1,454)</b>	<b>-1%</b>	
<b>PAYROLL TAXES</b>								
FICA	19,187	18,300	12,731	70%	18,200	(100)	-1%	FICA @ 7.65%
L&I	3,102	1,300	885	68%	1,300	-	0%	
SUI	824	900	881	98%	900	-	0%	
<b>TOTAL PAYROLL TAXES</b>	<b>23,113</b>	<b>20,500</b>	<b>14,497</b>	<b>71%</b>	<b>20,400</b>	<b>(100)</b>	<b>0%</b>	
<b>PERSONNEL BENEFITS</b>								
PERS	26,725	27,000	17,666	65%	14,500	(12,500)	-46%	PERS @ 12.7% for Admin Asst & Superintendent
LEOFF (Chief)					6,800	6,800	0%	LEOFF @ 5.43% for Chief
Medical Insurance	29,942	27,100	17,646	65%	32,520	5,420	20%	
Life Insurance	11,451	14,000	9,505	68%	15,000	1,000	7%	
Dental Insurance	4,567	5,200	3,423	66%	6,000	800	15%	
Health Reimbursement Account	5,400	8,100	8,100	100%	8,100	-	0%	
Other Benefits	275	200	592	296%	600	400	200%	
<b>TOTAL PERSONNEL BENEFITS</b>	<b>78,360</b>	<b>81,600</b>	<b>56,932</b>	<b>70%</b>	<b>83,520</b>	<b>1,920</b>	<b>2%</b>	
<b>OPERATING EXPENSES</b>								
<b>SUPPLIES</b>								
Office Supplies	6,062	4,500	4,167	93%	5,000	500	11%	
Office Equipment	3,858	6,850	5,529	81%	6,850	-	0%	Incl copier lease
Software	30,546	17,500	15,729	90%	15,000	(2,500)	-14%	Office, accounting and website
Uniforms	-	100	55	55%	1,000	900	900%	Chief & Admin Asst
	<b>40,466</b>	<b>28,950</b>	<b>25,480</b>	<b>88%</b>	<b>27,850</b>	<b>(1,100)</b>	<b>-4%</b>	
<b>PROFESSIONAL</b>								
Advertising	4,535	12,000	10,412	87%	12,000	-	0%	Quarterly newsletter, media services, legal notices, etc.
Accounting Services	36,811	40,000	18,864	47%	40,000	-	0%	
Legal Services	198,639	40,000	17,394	43%	20,000	(20,000)	-50%	Civil investigation by AG office substantially wrapped
	<b>239,985</b>	<b>92,000</b>	<b>46,670</b>	<b>51%</b>	<b>72,000</b>	<b>(20,000)</b>	<b>-22%</b>	

**SAN JUAN ISLAND EMS  
ADMINISTRATIVE EXPENSE BUDGET DETAIL  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

ACCOUNT DESCRIPTION	2016 ACTUAL	AMENDED		%	2018 BUDGET	INCREASE		NOTES
		2017 BUDGET	2017 YTD @ 8/31			(DECREASE) ROM 17	% BUD CHANGE	
<b>COMMUNICATIONS</b>								
Telephone	7,685	10,000	3,922	39%	6,000	(4,000)	-40%	
Postage	1,695	6,000	2,977	50%	6,000	-	0%	
Mobile Cell Service		1,500	479	32%	750	(750)	-50%	
Computer Data Lines / Service	-	5,300	1,055	20%	2,500	(2,800)	-53%	Rock Island
	<b>9,380</b>	<b>22,800</b>	<b>8,433</b>	<b>37%</b>	<b>15,250</b>	<b>(7,550)</b>	<b>-33%</b>	
<b>TRAVEL</b>								
Meals / Per Diem	457	1,500	652	43%	1,500	-	0%	
Transportation / Mileage	1,225	2,500	1,412	56%	2,500	-	0%	
Lodging	1,283	1,200	1,150	96%	1,200	-	0%	
	<b>2,965</b>	<b>5,200</b>	<b>3,214</b>	<b>62%</b>	<b>5,200</b>	<b>-</b>	<b>0%</b>	
<b>INSURANCE</b>								
Insurance / Management Liability	40,919	4,100	9,454	231%	9,600	5,500	134%	District insurance: gen liab, prof liab, E&O
Excess Liability	-	5,600	6,077	109%	6,100	500	9%	
	<b>40,919</b>	<b>9,700</b>	<b>15,531</b>	<b>160%</b>	<b>15,700</b>	<b>6,000</b>	<b>62%</b>	
<b>MISCELLANEOUS</b>								
Professional Org. Dues	1,692	3,600	5,570	155%	3,600	-	0%	
Other Services & Charges	270	-	(149)	0%	-	-	0%	Prior year adjustment
Recognition, Awards & Training Dinners	8,212	10,000	7,209	72%	10,000	-	0%	Recognition for volunteers contributions, training dinners
	<b>10,174</b>	<b>13,600</b>	<b>12,630</b>	<b>93%</b>	<b>13,600</b>	<b>-</b>	<b>0%</b>	
<b>INTER-GOVERNMENTAL SERVICES</b>								
Election Expenses	20,389	15,000		0%	5,000	(10,000)	-67%	Commissioner elections
State Auditor Administrative Services	23,162	15,000		0%	20,000	5,000	33%	Audit of 2015 & 2016 financial statements
San Juan Island County Administrative Services	6,608	6,000	3,396	57%	6,000	-	0%	Payroll processing & admin services
	<b>50,159</b>	<b>36,000</b>	<b>-</b>	<b>0%</b>	<b>31,000</b>	<b>(5,000)</b>	<b>-14%</b>	
<b>TOTAL NON-PERSONNEL OPERATING EXPENSES</b>	<b>394,048</b>	<b>208,250</b>	<b>111,958</b>	<b>54%</b>	<b>180,600</b>	<b>(27,650)</b>	<b>-13%</b>	
<b>TOTAL ADMINISTRATIVE FUNCTION EXPENSES</b>	<b>749,817</b>	<b>552,980</b>	<b>348,665</b>	<b>63%</b>	<b>525,696</b>	<b>(27,284)</b>	<b>-5%</b>	
<b>ADMINISTRATIVE EXPENSES BY CATEGORY</b>								
Salaries and Wages	\$ 254,296	\$ 242,630	165,278	68%	241,176	(1,454)	-1%	
Payroll Taxes	23,113	20,500	14,497	71%	20,400	(100)	0%	
Personnel Benefits	78,360	81,600	56,932	70%	83,520	1,920	2%	
Non-Personnel Operating Expenses	394,048	208,250	111,958	54%	180,600	(27,650)	-13%	
<b>TOTAL</b>	<b>\$ 749,817</b>	<b>\$ 552,980</b>	<b>348,665</b>	<b>63%</b>	<b>525,696</b>	<b>(27,284)</b>	<b>-5%</b>	

**SAN JUAN ISLAND EMS  
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

ACCOUNT DESCRIPTION	2016 ACTUAL	AMENDED		2017 YTD @ 8/31	%	2018 BUDGET	INCREASE		NOTES
		2017 BUDGET					(DECREASE)	%	
<b>SALARIES &amp; WAGES</b>									
<b>SALARIES &amp; WAGES</b>									
Salaries - Paramedics	\$ 382,078	\$ 347,000	234,278	68%	\$ 366,000	\$ 19,000	5%	4 FTE - Per current contract + COLA, under union negotiation	
Flight Nurses	101,736	-		0%	-	-	0%	Discontinued	
Career EMTs	78,914	98,550	67,338	68%	104,000	5,450	6%	2 FTEs - Ops Dir & Logistics Coord, incl COLA	
Community EMTs Stipends	176,093	139,000	90,928	65%	148,000	9,000	6%	Community EMTs (average of 40 personnel)	
Wages - Paramedics Overtime / PTO draw		29,000	16,256	56%	31,000	2,000	7%		
Wages - EMT Overtime / PTO draw	-	8,000	7,873	98%	8,000	-	0%		
	<b>738,821</b>	<b>621,550</b>	<b>416,673</b>	<b>67%</b>	<b>657,000</b>	<b>35,450</b>	<b>6%</b>		
Deferred Compensation	7,400	7,200	4,700	65%	7,200	-	0%	DCP Contribution @ \$100.00 per month per FTE	
<b>TOTAL SALARIES &amp; WAGES</b>	<b>746,221</b>	<b>628,750</b>	<b>421,373</b>	<b>67%</b>	<b>664,200</b>	<b>35,450</b>	<b>6%</b>		
<b>PAYROLL TAXES</b>									
FICA (Social Security & Medicare)	57,085	47,900	32,374	68%	50,300	2,400	5%	FICA @ 7.65%	
L&I	41,732	42,400	27,476	65%	42,400	-	0%	Labor & Industries Medical & Disability Coverage	
<b>TOTAL PAYROLL TAXES</b>	<b>98,817</b>	<b>90,300</b>	<b>59,850</b>		<b>92,700</b>	<b>2,400</b>	<b>3%</b>		
<b>PERSONNEL BENEFITS</b>									
Retirement - PERS (2017) & LEOFF (2018)	58,645	54,800	36,207	66%	27,700	(27,100)	-49%	PERS @ 11.18% bumped to 12.7% 7/1/17, LEOFF @ 5.43%	
Medical Insurance	63,291	66,600	42,838	64%	79,900	13,300	20%		
Dental Insurance	11,106	12,100	6,581	54%	13,500	1,400	12%		
Life Insurance	14,470	12,000	9,364	78%	12,500	500	4%		
Health Reimbursement Account	16,800	16,200	16,200	100%	16,200	-	0%		
Other Benefits	10	1,800	1,064	59%	1,800	-	0%	Medical flight benefits	
<b>TOTAL PERSONNEL BENEFITS</b>	<b>164,322</b>	<b>163,500</b>	<b>112,254</b>	<b>69%</b>	<b>151,600</b>	<b>(11,900)</b>	<b>-7%</b>		
<b>OPERATING EXPENSES</b>									
<b>SUPPLIES</b>									
Uniforms	2,120	6,000	6,555	109%	8,000	2,000	33%		
Fuel	10,787	9,000	6,122	68%	9,000	-	0%		
Software	-	17,500	15,000	86%	15,000	(2,500)	-14%		
Computers & Communications Equip	-	10,000	9,012	90%	10,000	-	0%		
	<b>12,907</b>	<b>42,500</b>	<b>36,689</b>	<b>86%</b>	<b>42,000</b>	<b>(500)</b>	<b>-1%</b>		

**SAN JUAN ISLAND EMS  
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

ACCOUNT DESCRIPTION	2016 ACTUAL	AMENDED		% USED	2018 BUDGET	INCREASE (DECREASE)		NOTES
		2017 BUDGET	2017 YTD @ 8/31			ROM 17	BUD CHANGE	
<b>PROFESSIONAL</b>								
Med Prgm Dir / Supervising Physician	33,333	25,000	16,667	67%	30,000	5,000	20%	
Medical Exams	-	1,000	(76)	-8%	-	(1,000)	-100%	Annual physicals for Paramedics & EMTs
Criminal Backgrounds	-	1,500	132	9%	500	(1,000)	-67%	WSP & Intellius background search reports
Contract Services / Maintenance	31,119	29,000	24,252	84%	22,000	(7,000)	-24%	2017 includes Orca Partners, not expected in 2018
Other Professional	-	3,500	150	4%	3,500	-	0%	Grant writing & miscellaneous services
Computer Services - Consultant	-	36,500	27,785	76%	21,000	(15,500)	-42%	Contract w/ NW Technology (\$1750/m), ESO report software, etc
Mapping Services	-	1,500	1,457	97%	1,500	-	0%	
EMS Billing Services	89,491	34,000	23,442	69%	29,000	(5,000)	-15%	Provided by Systems Design beg 7/1/16
Laundry	1,717	1,100	863	78%	1,400	300	27%	
Air Transport Contract	233,751	-	-	0%	-	-	0%	Discontinued
	<b>389,411</b>	<b>133,100</b>	<b>94,672</b>	<b>71%</b>	<b>108,900</b>	<b>(24,200)</b>	<b>-18%</b>	
<b>MEDICAL SUPPLIES AND EQUIPMENT</b>								
Medical Equipment	10,950	9,000	5,391	60%	9,000	-	0%	Service agreements, warrantee extension
Medical Equipment - Vehicle	14,783	-	-	0%	-	-	0%	
Medical Supplies	28,797	30,000	18,665	62%	30,000	-	0%	
Medical Pharmacology	14,301	10,000	5,986	60%	10,000	-	0%	
	<b>68,831</b>	<b>49,000</b>	<b>30,042</b>	<b>61%</b>	<b>49,000</b>	<b>-</b>	<b>0%</b>	
<b>COMMUNICATIONS</b>								
Mobile Cell Service	-	14,000	9,407	67%	14,000	-	0%	Cell phones and mobile data for ambulances
Radio Equipment	13,867	-	-	0%	12,000	12,000	0%	Pagers, radios, etc
	<b>13,867</b>	<b>14,000</b>	<b>9,407</b>	<b>67%</b>	<b>26,000</b>	<b>12,000</b>	<b>86%</b>	
<b>TRAVEL</b>								
Meals / Per Diem	595	500	276	55%	500	-	0%	
Lodging	4,475	1,500	747	50%	1,500	-	0%	
Transportation / Mileage	1,534	4,000	705	18%	4,000	-	0%	
	<b>6,604</b>	<b>6,000</b>	<b>1,728</b>	<b>29%</b>	<b>6,000</b>	<b>-</b>	<b>0%</b>	
<b>INSURANCE</b>								
Emp and Vol Accident & Sickness	-	-	10,046	0%	10,100	10,100	0%	
Vehicle Insurance	-	7,800	7,460	96%	7,800	-	0%	
Portable Equipment Insurance	-	700	856	122%	900	200	29%	
	<b>-</b>	<b>8,500</b>	<b>18,362</b>	<b>216%</b>	<b>18,800</b>	<b>10,300</b>	<b>121%</b>	
<b>REPAIRS &amp; MAINTENANCE</b>								
Repairs - Vehicles	4,839	25,000	10,802	43%	25,000	-	0%	
Repairs - Medical Equipment	12,766	2,500	1,193	48%	2,500	-	0%	
	<b>17,605</b>	<b>27,500</b>	<b>11,995</b>	<b>44%</b>	<b>27,500</b>	<b>-</b>	<b>0%</b>	
<b>TRAINING</b>								
Registration / Tuition / Seminars	1,570	7,000	7,490	107%	7,000	-	0%	State & national conferences, training classes
Training	6,256	12,000	2,162	18%	12,000	-	0%	Local training
	<b>7,826</b>	<b>19,000</b>	<b>9,652</b>	<b>51%</b>	<b>19,000</b>	<b>-</b>	<b>0%</b>	

**SAN JUAN ISLAND EMS  
GROUND AMBULANCE ALS-BLS EXPENSE BUDGET DETAIL  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

ACCOUNT DESCRIPTION	2016 ACTUAL	AMENDED		% USED	2018 BUDGET	INCREASE (DECREASE)		NOTES
		2017 BUDGET	2017 YTD @ 8/31			ROM 17	BUD CHANGE	
<b>INTER-GOVERNMENTAL SERVICES</b>								
911 Dispatch Services	35,187	70,000	57,865	83%	50,000	(20,000)	-29%	\$20K added in 2017 for missed payment in 2016
Marine/Sheriff Boat Fees	-	3,000	-	0%	3,000	-	0%	
	<u>35,187</u>	<u>73,000</u>	<u>57,865</u>	<b>79%</b>	<u>53,000</u>	<u>(20,000)</u>	<b>-27%</b>	
<b>TOTAL NON-PERSONNEL OPS EXPENSES</b>	<u>552,238</u>	<u>372,600</u>	<u>270,412</u>	<b>73%</b>	<u>350,200</u>	<u>(22,400)</u>	<b>-6%</b>	
<b>TOTAL ALS-BLS EXPENSES</b>	<u>\$ 1,561,598</u>	<u>\$ 1,255,150</u>	<u>863,889</u>	<b>69%</b>	<u>1,258,700</u>	<u>3,550</u>	<b>0%</b>	
<b>ALS-BLS EXPENSES BY CATEGORY</b>								
Salaries and Wages	\$ 746,221	\$ 628,750	\$ 421,373	67%	\$ 664,200	\$ 35,450	6%	
Payroll Taxes	98,817	90,300	59,850	66%	92,700	2,400	3%	
Personnel Benefits	164,322	163,500	112,254	69%	151,600	(11,900)	-7%	
Non-Personnel Operating Expenses	<u>552,238</u>	<u>372,600</u>	<u>270,412</u>	<b>73%</b>	<u>350,200</u>	<u>(22,400)</u>	<b>-6%</b>	
	<u>\$ 1,561,598</u>	<u>\$ 1,255,150</u>	<u>\$ 863,889</u>	<b>69%</b>	<u>\$ 1,258,700</u>	<u>\$ 3,550</u>	<b>0%</b>	



**SAN JUAN ISLAND EMS  
INJURY PREVENTION BUDGET DETAIL  
FOR FISCAL YEAR 2018  
PREPARED 10/3/17**

ACCOUNT DESCRIPTION	2016	AMENDED	2017	%	2018	INCREASE	%	NOTES
	ACTUAL	2017	YTD @ 8/31	USED	BUDGET	(DECREASE)	FROM 17 BUDG CHANGE	
<b>SALARIES &amp; WAGES</b>								
<b>SALARIES &amp; WAGES</b>								
Injury Prevention Specialist / EMT	\$ 60,292	\$ 59,184	\$ 39,457	67%	\$ 61,200	\$ 2,016	3%	1 FTE - COLA increase
Community EMT					4,000	4,000	0%	Every 15 minutes, 4 mos @ \$1K/mth
Deferred Comp	1,200	1,200	800	67%	1,200	-	0%	DCP Contribution @ \$100.00/month
<b>TOTAL SALARIES &amp; WAGES</b>	<b>61,492</b>	<b>60,384</b>	<b>40,257</b>	<b>67%</b>	<b>66,400</b>	<b>6,016</b>	<b>0%</b>	
<b>PAYROLL TAXES</b>								
FICA	4,704	4,620	3,080	67%	5,000	380	8%	FICA @ 7.65%
L&I	4,644	4,202	3,563	85%	4,600	398	9%	
<b>TOTAL PAYROLL TAXES</b>	<b>9,348</b>	<b>8,822</b>	<b>6,643</b>	<b>75%</b>	<b>9,600</b>	<b>778</b>	<b>0%</b>	
<b>PERSONNEL BENEFITS</b>								
PERS 3 (2017), LEOFF (2018)	6,558	6,800	4,628	68%	3,400	(3,400)	-50%	PERS bumped to 12.7% 7/1/17, LEOFF @5.43%
MEDICAL/VISION	4,978	5,500	3,523	64%	6,600	1,100	20%	
LIFE INSURANCE	4,618	4,700	3,078	65%	4,900	200	4%	
DENTAL	765	800	516	65%	900	100	13%	
HRA	-	1,500	1,500	100%	1,500	-	0%	
OTHER BENEFITS	-	100	79	79%	100	-	0%	Med flight benefits
<b>TOTAL PERSONNEL BENEFITS</b>	<b>16,919</b>	<b>19,400</b>	<b>13,324</b>	<b>69%</b>	<b>17,400</b>	<b>(2,000)</b>	<b>0%</b>	
<b>OPERATING EXPENSES</b>								
<b>SUPPLIES</b>								
Outreach Supplies	7,092	12,000	4,292	36%	10,000	(2,000)	-17%	
Outreach Equipment	2,304	1,000	789	79%	1,000	-	0%	
Books & Publications	-	-	-	0%	-	-	0%	
Uniforms	-	-	-	0%	-	-	0%	Uniforms per Contract
	<b>9,396</b>	<b>13,000</b>	<b>5,081</b>	<b>39%</b>	<b>11,000</b>	<b>(2,000)</b>	<b>-15%</b>	
<b>OTHER</b>								
Professional Org. Dues	-	-	-	0%	-	-	0%	WSACF, WCAFC, NFPA, IAFC, etc.
Tuition / Seminars - Classes (Wilderness)	7,956	6,500	3,144	48%	5,000	(1,500)	-23%	Wilderness EMT class
Other Services & Charges	-	-	-	0%	-	-	0%	Miscellaneous Services
	<b>7,956</b>	<b>6,500</b>	<b>3,144</b>	<b>48%</b>	<b>5,000</b>	<b>(1,500)</b>	<b>-23%</b>	
<b>TOTAL NON-PERSONNEL OPERATING EXPENSES</b>	<b>17,352</b>	<b>19,500</b>	<b>8,225</b>	<b>42%</b>	<b>16,000</b>	<b>(3,500)</b>	<b>-18%</b>	
<b>TOTAL INJURY PREVENTION EXPENDITURES</b>	<b>\$ 105,111</b>	<b>\$ 108,106</b>	<b>\$ 68,449</b>	<b>63%</b>	<b>\$ 109,400</b>	<b>\$ 1,294</b>	<b>1%</b>	

**SAN JUAN ISLAND EMS  
 FACILITIES EXPENSE BUDGET DETAIL  
 FOR FISCAL YEAR 2018  
 PREPARED 10/3/17**

ACCOUNT DESCRIPTION	AMENDED		2017 YTD @ 8/31	%	2018 BUDGET	INCREASE		NOTES
	2016 ACTUAL	2017 BUDGET				(DECREASE)	% BUD CHANGE	
<b>OPERATING EXPENSES</b>								
<b>SUPPLIES</b>								
EMS Station Supplies	\$ 3,592	\$ 3,500	\$ 3,959	113%	\$ 5,000	\$ 1,500	43%	
<b>INSURANCE</b>								
Facilities -EMS Station	-	25,000	6,769	27%	6,900	(18,100)	-72%	Fire, flood, earthquake, theft, etc.
<b>FACILITIES UTILITIES</b>								
Electrical - EMS Station	8,636	10,000	6,831	68%	12,000	2,000	20%	
Water/SW/ Garbage - EMS Station	6,814	7,000	4,072	58%	7,000	-	0%	
Propane - EMS Station	-	-	-	0%	-	-	0%	
Internet SVC - EMS Station	-	-	-	0%	-	-	0%	
	<b>15,450</b>	<b>17,000</b>	<b>10,903</b>	<b>64%</b>	<b>19,000</b>	<b>2,000</b>	<b>12%</b>	
<b>FACILITY MAINTENANCE</b>								
Repairs & Maint. - EMS Station	12,503	4,000	1,357	34%	4,000	-	0%	
Fac Mach/Equip - EMS Station	697	1,500	955	64%	1,500	-	0%	
	<b>13,200</b>	<b>5,500</b>	<b>2,312</b>	<b>42%</b>	<b>5,500</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL FACILITIES OPERATING EXPENSES</b>	<b>\$ 32,242</b>	<b>\$ 51,000</b>	<b>\$ 23,943</b>	<b>47%</b>	<b>\$ 36,400</b>	<b>\$ (14,600)</b>	<b>-29%</b>	
<b>FACILITIES EXPENDITURES BY CATEGORY</b>								
Salaries and Wages	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	
Payroll Taxes	-	-	-	0%	-	-	0%	
Personnel Benefits	-	-	-	0%	-	-	0%	
Non-Personnel Operating Expenses	32,242	51,000	23,943	47%	36,400	(14,600)	-29%	
	<b>\$ 32,242</b>	<b>\$ 51,000</b>	<b>\$ 23,943</b>	<b>47%</b>	<b>\$ 36,400</b>	<b>\$ (14,600)</b>	<b>-29%</b>	

**SAN JUAN ISLAND EMS  
 CAPITAL EQUIPMENT INVESTMENT - THREE YEAR PLAN  
 FOR FISCAL YEAR 2018  
 PREPARED 10/3/17**

CAPITAL EQUIPMENT INVESTMENT	2017	2018	2019	2020	NOTES
<b>Ambulance</b> <i>Four in inventory</i>	\$ 160,000	\$ -	\$ -	\$ -	Ambulance to be replaced will be 24 years old at replacement. EMS will receive an \$80,000 matching grant from the SJI EMT Association.
<b>Vehicle</b> <i>Five in inventory</i>	-	-	30,000		Vehicle will be 10 yo at replacement
<b>Medical Equipment</b>					
Defibrillators	-	-	240,000 (120,000)		Expected grant for 50% of costs
Other medical equipment	25,000	-	15,000		
<b>Communications equip &amp; computers</b>	10,000	-	-	-	
<b>Facility Upgrades (secure access)</b>		20,000			
<b>Contingency</b>	<u>-</u>	<u>15,000</u>	<u>25,000</u>	<u>25,000</u>	
<b>TOTAL EXPECTED INVESTMENT</b>	<u>\$ 195,000</u>	<u>\$ 35,000</u>	<u>\$ 190,000</u>	<u>\$ 25,000</u>	