

**San Juan Island EMS**  
**Consolidated EMS Services**

*EMS Ground & Air Ambulance Services*

	Period				Approved Budget 2015	Proposed Budget 2016
	Actuals 2012	Actuals 2013	Actuals 2014	Annualized 10/31/2015		
<b>Income Totals by Category:</b>						
<b>Major Revenue Sources</b>						
Property Tax Revenue	1,193,673	994,821	949,560	964,012	943,000	1,072,278
Leasehold Tax	5,379	3,251	4,989	4,774	5,000	5,000
Timber Harvest Tax - Private Land	59	1,615	286	125	200	200
Payment In-Lieu of Property Tax (DNR)	1,408	481	309	-	1,500	1,500
<b>Tax Revenues</b>	<b>1,200,519</b>	<b>1,000,168</b>	<b>955,143</b>	<b>968,910</b>	<b>949,700</b>	<b>1,078,978</b>
Dept of Health Trauma Grant (Fire)	3,134	1,272	3,953	2,809	1,500	3,000
Other grants	-	-	-	-	-	10,000
<b>Grant Revenues</b>	<b>3,134</b>	<b>1,272</b>	<b>3,953</b>	<b>2,809</b>	<b>1,500</b>	<b>13,000</b>
Program Fees	22,246	35,254	28,526	21,684	25,873	29,000
Ground Ambulance/Aid Car/Blis	456,333	558,053	377,884	431,630	362,769	380,000
Air Ambulance	1,510,357	1,711,435	1,654,746	1,667,316	1,547,188	1,585,500
<b>Service Revenues</b>	<b>1,988,936</b>	<b>2,304,742</b>	<b>2,061,156</b>	<b>2,120,630</b>	<b>1,935,829</b>	<b>1,994,500</b>
Patient Refunds	(8,198)	(14,530)	(4,009)	-	(8,000)	(8,000)
Reimbursements/Refunds/Rebates	50,674	12,877	20,259	7,816	15,000	8,000
<b>Subtotal Major Revenue Sources</b>	<b>3,235,066</b>	<b>3,304,529</b>	<b>3,036,503</b>	<b>3,100,166</b>	<b>2,894,029</b>	<b>3,086,478</b>
<b>Minor Revenue Sources</b>						
Donations	-	-	1,255	360	2,000	-
Contributions/Donations--Private Sources	3,568	1,000	-	126	-	1,000
<b>Donation/Contribution Revenues</b>	<b>3,568</b>	<b>1,000</b>	<b>1,255</b>	<b>486</b>	<b>2,000</b>	<b>1,000</b>
Loan Repayments	-	-	2,470	1,886	2,250	-
Miscellaneous Revenues	-	1,301	-	-	-	-
Sale of Fixed Assets	-	-	567,980	7,200	8,000	4,000
Capital from Old EMS Building	-	8,000	-	-	-	-
<b>Sale of Assets/Capital Asset Revenues</b>	<b>-</b>	<b>8,000</b>	<b>567,980</b>	<b>7,200</b>	<b>8,000</b>	<b>4,000</b>
Interest Income	73	2	18,614	721	300	500

Subtotal Minor Revenue Sources	3,641	10,303	590,320	10,293	12,550	5,500
<b>Total Revenues</b>	<b>3,238,707</b>	<b>3,314,832</b>	<b>3,626,822</b>	<b>3,110,459</b>	<b>2,906,579</b>	<b>3,091,978</b>
<b><i>Operational Expense by Departments</i></b>						
EMS Administrator	125,000	125,000	123,500	68,903	109,000	120,000
Office Manager	67,200	-	-	-	-	-
Executive Assistant	-	69,015	68,030	63,977	63,970	63,970
Facilities Manager	-	-	-	-	-	-
Operations Director	57,996	59,155	58,311	56,602	55,630	55,675
Prevention Coordinator	51,333	-	-	-	-	-
Logistics Coordinator	59,819	48,480	47,701	40,510	45,500	41,000
Outreach Coordinator	-	59,756	61,115	53,927	57,460	57,460
Vacation/Holiday (cashed)	31,749	10,981	4,946	-	-	-
FICA	90,127	30,499	32,193	27,291	30,500	30,500
L & I	6,695	5,392	10,051	12,755	10,000	13,000
Retirement	50,626	30,479	49,614	39,652	53,000	50,000
Uniforms	29,984	485	-	-	1,000	1,000
Medical	152,421	123,584	137,027	121,796	136,000	130,000
Deferred Comp.	8,700	5,400	6,057	10,320	6,300	12,000
Unemployment	548	10,157	969	2,675	1,500	2,500
Cell Phone Stipend - Admin	-	1,600	1,000	-	-	-
HRA Account	15,000	-	-	-	-	-
Moving Allowance	15,319	-	5,000	-	14,500	5,000
Flight Memberships	-	1,663	-	-	-	-
Salaries and Benefits	762,516	581,646	605,513	498,408	584,360	582,105
Superintendent Salary SJCPHD	47,500	47,500	59,280	59,280	59,280	59,280
Salary & Benefits Pass-through Revenue	(75,000)	(75,000)	(93,750)	(84,030)	(83,000)	(83,000)
Office Supplies	14,973	9,461	3,954	4,843	2,500	3,500
Software	3,691	11,371	17,588	15,628	15,000	14,000
Office Equipment	-	1,244	2,326	1,193	1,000	1,000
Postage	930	2,442	2,165	1,169	4,000	3,000
Office Expenses	19,594	24,518	26,033	22,833	22,500	21,500
Telephone	14,160	11,749	12,479	10,156	12,000	10,000
Advertising	23,100	8,975	6,836	7,544	5,000	8,000
Accounting Services	3,011	8,342	959	36,801	11,000	15,000

Legal Services	2,203	19,596	3,620	32,649	50,000	40,000
State Auditor	7,364	-	16,011	-	10,000	10,000
Professional Services	12,578	27,938	20,590	69,450	71,000	65,000
General Insurance	2,056	2,158	-	5,315	4,093	4,093
Election Costs	4,718	-	13,861	4,332	-	15,000
County Auditor-Warrants	6,355	1,836	5,770	6,863	6,000	6,000
Elections and Warrants	11,074	1,836	19,630	11,195	6,000	21,000
Administrative Fees	-	302	-	-	-	-
Per Diem	6,021	537	209	319	1,200	500
Mileage	12,031	6,357	5,912	2,451	2,500	2,500
Lodging	11,875	3,290	3,986	1,315	1,200	1,200
Travel Costs	29,927	10,184	10,108	4,085	4,900	4,200
<b>Allocated Administration/Operations</b>	<b>847,505</b>	<b>641,504</b>	<b>666,719</b>	<b>604,235</b>	<b>686,133</b>	<b>692,178</b>
<i>Allocated Facilities</i>						
Building Insurance	25,472	27,744	43,779	27,660	28,825	28,825
Interest GO Bonds til 2022	-	64,006	61,080	59,237	62,000	60,000
Interest Expense	-	-	-	-	-	-
Bond Interest Expense	-	64,006	61,080	59,237	62,000	60,000
Building/Fixtures	-	1,869	-	-	-	-
Structures	3,590	11,531	8,403	13,541	5,000	4,000
Station/Building Supplies	17,642	4,307	4,018	3,264	3,000	3,500
Building Repairs & Maintenance	21,232	17,707	12,421	16,805	8,000	7,500
Electricity	5,356	9,153	7,119	8,751	9,000	9,000
Water	4,306	9,805	7,507	7,098	7,500	7,000
Utilities	9,662	18,958	14,626	15,849	16,500	16,000
Equipment	-	4,826	2,180	1,285	2,500	1,500
<b>Allocated Facilities</b>	<b>56,366</b>	<b>133,241</b>	<b>134,085</b>	<b>120,837</b>	<b>117,825</b>	<b>113,825</b>
<b>Subtotal Administration/Operations/Facilities</b>	<b>903,871</b>	<b>774,745</b>	<b>800,804</b>	<b>725,072</b>	<b>803,958</b>	<b>806,003</b>
<i>EMS Ground and Air/MedEvac Expenses</i>						
Paramedics	489,141	322,722	358,156	364,448	362,000	365,000
EMTs	273,819	232,567	229,442	240,451	250,000	245,000
Flight Nurses	-	301,226	293,175	325,476	305,000	342,500
Volunteer Officers	1,450	3,030	5,740	10,968	11,000	11,000
Medical Program Director	36,250	50,754	50,004	50,003	50,000	50,000
Vacation / Holiday - cashed	-	19,950	11,034	-	-	-

Provider FICA	-	67,187	68,654	72,658	70,000	73,000
Provider L&I	-	13,584	19,514	24,963	30,600	25,000
Provider Retirement	-	53,427	60,500	68,576	63,000	68,000
Provider Medical	-	70,337	68,868	63,067	86,000	75,000
Deferred Comp	-	7,600	8,643	7,560	8,500	8,000
EMS Uniforms - Provider	-	11,500	10,178	5,219	5,000	5,000
Cell Phone Stipend Provider	4,598	2,870	1,050	-	-	-
Volunteer Appreciation	15,714	19,514	13,610	8,220	12,000	10,000
Moving Allowance	-	-	-	-	-	2,500
<b>Salaries and Benefits</b>	<b>820,972</b>	<b>1,176,268</b>	<b>1,198,569</b>	<b>1,241,608</b>	<b>1,253,100</b>	<b>1,280,000</b>
Medical Supplies	114,240	52,536	52,107	45,685	50,000	40,000
Medical Exams	474	27	326	408	1,000	1,000
Medications	-	23,084	14,794	18,621	16,000	17,000
Preparedness	1,033	-	-	-	-	-
Medical Supplies	115,747	75,647	67,228	64,714	67,000	58,000
Medical Equipment	-	33,617	11,832	18,708	5,000	12,000
Laundry	905	1,638	1,004	1,073	1,200	1,100
Equipment (Expensed Items)	9,999	4,873	1,135	13,295	5,000	10,000
EMS Equipment Maint/Repair	-	-	-	-	15,000	-
Contract Services	18,325	-	-	10,724	-	-
Contract Services/Maintenance	-	23,584	17,745	25,998	3,000	29,000
Equipment Repairs/Maintenance	18,325	23,584	17,745	36,722	18,000	29,000
Per Diem - Provider	-	1,539	796	373	1,000	500
Mileage - Provider	-	3,938	3,089	5,994	2,000	4,000
Lodging - Provider	-	2,688	2,077	3,730	3,000	1,500
Travel Costs	-	8,165	5,962	10,096	6,000	6,000
<b>Billing Services</b>	<b>118,088</b>	<b>171,050</b>	<b>90,215</b>	<b>116,848</b>	<b>95,498</b>	<b>105,500</b>
Tuition	5,078	7,804	2,255	2,203	3,010	2,500
Training	20,170	14,371	6,088	6,799	7,500	7,500
<b>Education/Training</b>	<b>25,248</b>	<b>22,175</b>	<b>8,343</b>	<b>9,002</b>	<b>10,510</b>	<b>10,000</b>
Dues & Memberships	4,655	6,891	4,063	6,225	4,000	6,000
District Costs	5,110	500	1,271	95	5,000	-
CAMTS Accreditation	7,730	18,028	-	900	8,000	8,000
Marine Boat Fees	6,225	3,688	1,663	1,155	5,000	3,000
Certifications/ District/Licensing Fees	19,065	22,216	2,933	2,150	18,000	11,000
<b>Dues &amp; Fees</b>	<b>23,720</b>	<b>29,107</b>	<b>6,996</b>	<b>8,374</b>	<b>22,000</b>	<b>17,000</b>
Dispatch	93,789	89,961	91,301	72,208	102,000	90,000

Air Transport	778,587	854,246	662,169	793,937	628,475	870,000
Contracted Services	872,376	944,207	753,470	866,145	730,475	960,000
Outreach Supplies	-	16,574	5,878	10,590	15,000	12,000
Outreach Equipment	-	324	1,441	351	1,000	1,000
Wilderness Classes	6,400	10,032	6,470	3,842	5,000	6,500
Community Outreach	6,400	26,930	13,789	14,783	21,000	19,500
Portable Equipment Insurance	927	941	-	866	722	722
Excess Liability Insurance due to Air Evac	-	4,738	-	6,738	5,615	5,615
Vehicle Insurance	6,293	6,503	-	9,294	7,745	7,745
Insurance Expense	7,220	12,182	-	16,898	14,082	14,082
Motor Vehicle Parts	12,885	880	1,088	3,401	2,000	2,500
Vehicle Maint/Repair	29,584	33,823	12,253	18,799	15,000	15,000
Fuel and Oil	15,511	12,189	13,528	9,203	11,000	10,000
Vehicle Maintenance & Expenses	57,980	46,892	26,870	31,402	28,000	27,500
<i>Subtotal EMS Ground and Air/MedEvac</i>	2,076,980	2,576,335	2,203,157	2,449,669	2,276,865	2,549,682
<b>Total Operating Expenses</b>	2,980,851	3,351,080	3,003,962	3,174,741	3,080,823	3,355,685
<b>Net Profitability (Revenues - Expenses)</b>	257,856	(36,248)	622,861	(64,282)	(174,244)	(263,707)

Calls	2012	2013	2014	2015 YTD	2015 Budget	2016 Budget
Ground	1,077	1,158	1,098	1,098	1,043	1,098
MedEvac	495	338	301	301	286	297
Subtotal of Calls Per Year	1,572	1,496	1,399	1,399	1,329	1,395
Calls in Percentages	68.5%	77.4%	78.5%	78.5%	78.5%	78.7%
Ground	31.5%	22.6%	21.5%	21.5%	21.5%	21.3%
MedEvac						
Revenue Per Call - Consolidated	\$ 2,060.25	\$ 2,215.80	\$ 2,186.45	\$ 1,817.35	\$ 2,186.96	\$ 2,216.47
Cost Per Call - Consolidated	\$ 1,896.22	\$ 2,240.03	\$ 2,147.22	\$ 2,269.29	\$ 2,318.06	\$ 2,405.51
Net Profit/(Loss) Per Call - Consolidated	\$ 164.03	\$ (24.23)	\$ 39.23	\$ (451.94)	\$ (131.10)	\$ (189.04)

Budget Year Reconciliation		2016		
	Reserves	Expenses	Revenue	
Beginning Cash			835,215	
Total Revenue			3,091,978	
Pass through for Hutchins Salary			83,000	
Pass through for Hutchins Salary		(83,000)		
Operating Expenses		(3,355,685)		
Capital Expenditures		(5,000)		
Bond Principal Payments		(57,000)		
Cash Held in Reserves				
Budgeted Operating Reserve	164,508			
Building Loan Payment Reserves	275,000			
Vehicle Reserves	45,000			
Excess Bond Principal Payment Potential	25,000			
<b>Reserve Total</b>	<b>509,508</b>	(509,508)		<b>Variance</b>
<b>Net Budget Year Activities</b>		<b>(4,010,193)</b>	<b>4,010,193</b>	<b>(0)</b>

***Island Air Ambulance Itemized Changes***

**Variance**

2014 Actual	662,168.63	
October 2015 YTD	661,614.30	
Annualized 2015	793,937.16	131,768.37
2016 Estimates	793,937.00	
Non recurring 2015 Pymts	(60,000.00)	
2016 Annual Fees	733,937.00	71,768.37
Proposed Changes in 2016		
Adjustment of Base Flight Fee to Industry Marke	42,000.00	
Projected 2016 Budget	770,000.00	107,831.37
Adjusted from negotiations	100,000.00	
	870,000.00	