

Orcas Island Fire & Rescue
Summary by Division, including capital
2014 Adopted Budget - Line Item Detail

	2014	2013	2012	2011	2010
Property Tax Levy	2,042,599	2,018,600	1,986,000	1,950,000	1,930,000
Leasehold Tax	3,000	3,000	3,000	3,000	5,000
Regional EMS Council	2,000	2,000	2,000	2,000	1,800
State Grants	-	-	-	-	7,000
Fire Protection - DNR	12,000	12,000	2,000	5,000	5,000
Fire Marshal Reimbursement	-	53,000	53,000	50,600	-
Federal PILT	3,500	3,500	3,500	-	-
EMS & First Aid Training	2,000	2,000	2,000	2,000	1,500
Maintenance Services	3,000	3,000	4,000	4,000	-
Investment Income	500	500	150	200	9,000
Donations	-	2,000	1,000	1,000	50,000
Other (Judgements, sale of assets, reimbursements, etc)	-	3,500	2,950	2,400	8,000
Total Budgeted Revenue	2,068,599	2,103,100	2,059,600	2,020,200	2,017,300
Budget Expenditures by division (legacy BARS classifications)					
Legislative	66,377	47,895	51,796	48,035	47,035
Administration	470,731	365,223	381,208	336,802	318,832
Operations	767,814	721,622	671,306	689,013	713,927
Prevention	16,400	67,525	65,806	64,406	10,903
Training	64,900	74,990	68,900	69,021	70,521
Facilities	74,500	72,800	71,500	72,000	84,000
Maintenance - Equipment & Apparatus	100,466	116,270	78,558	78,558	76,714
EMS & Ambulance	76,628	73,528	81,584	82,884	79,084
Communications	49,625	47,200	53,395	51,312	56,000
Total Budgeted Expenditures	1,687,441	1,587,053	1,524,053	1,492,031	1,457,016
Funds available for capital	381,158	516,047	535,547	528,169	560,284
Capital Expenditures (pre 2013 includes bond payments)	259,816	300,000	449,610	795,901	1,407,122
Net Budgeted Change to Fund Balance	121,342	216,047	85,937	(267,732)	(846,838)

Legislative - Commissioners

Summary

Year	Budget	Actual	Variance	Note:
2010	47,035	40,642	(6,393)	With changes prescribed by the State Auditor's Office, the legislative section should now be consolidated within the administration section of the budget.
2011	48,035	49,433	1,398	
2012	51,796	50,525	(1,271)	
2013	47,895			
2014	66,377			
Change	18,482			It is being presented separately on this page for comparative purposes only.

511.10.10 Stipend

Year	Budget	Actual	Variance	Description						
2010	7,696	4,784	(2,912)	Under RCW 52.14.010, elected Board of Fire Commissioners members are compensated at a rate of \$114 per day (revised 7/13) regardless of the number of hours or meetings. Training is also required to be reimbursed.						
2011	7,696	4,888	(2,808)							
2012	5,616	5,976	360							
2013	5,616									
2014	6,156									
Change	540			<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">48 Meetings X \$114</td> <td style="text-align: right;">5,472</td> </tr> <tr> <td>6 Conference Days X \$114</td> <td style="text-align: right;">684</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>6,156</u></td> </tr> </table>	48 Meetings X \$114	5,472	6 Conference Days X \$114	684		<u>6,156</u>
48 Meetings X \$114	5,472									
6 Conference Days X \$114	684									
	<u>6,156</u>									

511.10.20 Benefits					
Year	Budget	Actual	Variance	Description	
2010	589	366	(223)	This represents social security and Medicare payments on Commissioner stipends.	
2011	589	374	(215)		
2012	430	318	(112)		
2013	429				\$6,156 X 7.65%
2014	471				<u>471</u>
Change	42				

511.10.41 Professional Services, Registrations				
Year	Budget	Actual	Variance	Description
2010	1,000	485	(515)	Conferences (e.g. Snure, Commissioners) 500
2011	1,000	8,480	7,480	Legal services - contract review, district services <u>2,500</u>
2012	1,000	1,778	778	<u>3,000</u>
2013	3,000			
2014	3,000			
Change	-			

511.10.43 Travel				
Year	Budget	Actual	Variance	Description
2010	250	-	(250)	An estimate for mileage, meals and lodging for off-island Commissioner travel to meetings, training and conferences.
2011	250	-	(250)	
2012	250	192	(58)	
2013	250			
2014	250			
Change	-			

511.10.46 Insurance				
Year	Budget	Actual	Variance	Description
2010	32,000	30,291	(1,709)	This category covers building, vehicle, apparatus and liability insurance for the Commissioners, employees and volunteers of OIFR. The proposed change is based on the potential acquisition of improved general liability coverage for the district.
2011	33,000	33,538	538	
2012	34,000	35,532	1,532	
2013	36,000			
2014	36,000			
Change	-			

511.10.49 Miscellaneous				
Year	Budget	Actual	Variance	Description
2010	500	-	(500)	This category is for expenditures not classified elsewhere. The proposed change is based on current tracking.
2011	500	80	(420)	
2012	5,500	66	(5,434)	
2013	100			
2014	1,000			
Change	900			

511.70.41 Elections				
Year	Budget	Actual	Variance	Description
2010	-	-	-	Elections are held every two years in odd-numbered years. A special election for levy renewal is anticipated in 2014.
2011	5,000	2,073	(2,927)	
2012	-	-	-	
2013	2,500			
2014	12,000			
Change	9,500			

514.23.41		State Audit		
Year	Budget	Actual	Variance	Description
2010	5,000	4,716	(284)	The State audits OIFR on a bi-annual basis. This does not preclude special or other audits from occurring more often. The next scheduled audit is in 2014.
2011	-	-	-	
2012	5,000	6,663	1,663	
2013	-			
2014	7,500			
Change	7,500			

Administration

Summary

Year	Budget	Actual	Variance	Note:
2010	318,832			Non-management operations wages were transferred to the operations section of the budget. Actual and Variance amounts are not available due to the transfer of non-management operations wages.
2011	336,802			
2012	381,208			
2013	365,223			
2014	470,731			
Change	105,508			

522.10.10.00 Reserve for Merit Increases

Year	Budget	Description
2014	-	Reduced to 0 per Board subsequent to the public hearing on 11/12/13

522.10.10.01 Fire Chief

Year	Budget	Description
2010	82,790	Due to transition period, dual salaries were being paid for a portion of 2012.
2011	82,790	
2012	97,790	
2013	94,992	
2014	94,992	
Change	-	

522.10.10.02 Career Captain	
Description	
This position was moved into Operations.	

522.10.10.03 Finance Officer		
Year	Budget	Description
2010	28,500	The duties of this position include budget preparation, accounts payable, payroll, financial statement preparation and liaising with the County Treasurer's Office and the State Auditor's Office.
2011	28,500	
2012	28,500	
2013	28,500	
2014	39,000	
Change	10,500	The position's hours increased to 30 hours per week from 20 hours per week during 2013.

522.10.10.04 Public Education Specialist / Paid Responder Position		
Year	Budget	Description
2010	46,575	The public education specialist position was eliminated in 2012 and replaced with volunteers being paid responders on a daily basis.
2011	47,150	
2012	40,000	
2013	-	This was eliminated in 2013 and rolled into the Firefighter Mechanic Maintenance position, which is presented in the appropriate section of the budget.
2014	-	
Change	-	

522.10.10.05		Assistant Chief
Year	Budget	Description
2010	50,940	This is the old Division Chiefs line item. The Assistant Chief position was created in 2013 to replace it.
2011	50,940	
2012	50,940	
2013	50,940	
2014	84,996	
Change	34,056	

522.10.10.06		Firefighter/Paramedics
		Description
		These positions were moved into Operations.

522.10.10.07		Administrative
Year	Budget	Description
2012	42,780	This includes 1 full time and 1 part-time Admin Support/HR/PIO positions. The proposal reflects current 2013 tracking as well as making the half-time position full-time in 2014.
2013	59,400	
2014	90,552	
Change	31,152	

522.10.10.08		Extra Help
		Description
		The positions supported on this line were moved into Operations.

522.10.20 Personnel Benefits				
Year	Budget	Actual	Variance	Description
2010	59,352	59,767	415	This includes statutory and OIFR provided benefits to personnel. The portion relating to operations personnel should be included as part of operations in the budget roll-up. They include Labor & Industries, FICA, employment security, LEOFF II, Nationwide Retirement, Medical/Dental Insurance, Life Insurance and Disability insurance.
2011	60,576	59,767	(809)	
2012	61,872	59,767	(2,105)	
2013	68,256			
2014	89,756			
Change	21,500			The proposal reflects 2013 tracking and proposed staffing changes.

522.10.21 Personnel Benefits - Volunteer Shift Meal Per Diem	
	Description The benefit was moved into operations.

522.10.31 Admin Supplies				
Year	Budget	Actual	Variance	Description
2010	7,500	9,291	1,791	This is intended for 3 ring binders, classification folders, fax/printer toner, envelopes, transparencies, pens, paper, colored paper, planners, calendars, fax drums, highlighters, letterhead, business cards, classroom supplies, labels, organizers, whiteboard markers, adding machine supplies, printer ink cartridges, poster board, copier supplies, etc.
2011	10,000	6,118	(3,882)	
2012	8,000	6,416	(1,584)	
2013	6,400			
2014	10,000			
Change	3,600			The proposed increase is due to 2013 tracking.

522.10.41 Professional Services					
Year	Budget	Actual	Variance	Description	
2010	10,000	10,760	760	This category includes:	
2011	10,400	9,918	(482)	Computer Maintenance	5,000
2012	10,400	11,764	1,364	On-site support/updates/repairs/training	5,000
2013	11,800			Web support	1,000
2014	13,000			Document & Data storage	2,000
Change	1,200				<u><u>13,000</u></u>

522.10.42 Communications					
Year	Budget	Actual	Variance	Description	
2010	18,040	17,795	(245)	This category includes:	
2011	19,020	22,566	3,546	Century Tel - Phones	3,600
2012	20,000	18,126	(1,874)	Cell Phones & Air Cards	10,800
2013	21,000			Opalco Fiber Optic	5,600
2014	21,000			Other	1,000
Change	-				<u><u>21,000</u></u>

522.10.43 Travel				
Year	Budget	Actual	Variance	Description
2010	5,000	6,764	1,764	This category includes off-island travel expenditures for personnel.
2011	5,000	3,825	(1,175)	The proposed increase is due to 2013 tracking.
2012	5,000	5,013	13	
2013	5,000			
2014	7,500			
Change	2,500			

522.10.44 Advertising				
Year	Budget	Actual	Variance	Description
2010	500	40	(460)	This account has traditionally been used for bid notices and legal advertising. The State Auditor has changed its classification and this account must now be used for taxes and operating assessments. Advertising should be reclassified into professional services. In the budget roll-up it should be reclassified accordingly.
2011	500	700	200	
2012	500	1,620	1,120	
2013	500			
2014	1,500			
Change	1,000			The proposed increase is for PIO and other future projects.

522.10.45 Rentals				
Year	Budget	Actual	Variance	Description
2010	60	56	(4)	This account is used for the post office box rental.
2011	60	56	(4)	
2012	60	56	(4)	
2013	60			
2014	60			
Change	-			

522.10.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2010	-	41	41	This account is used for office machine repair & maintenance, keys and miscellaneous related items.
2011	-	57	57	
2012	-	187	187	
2013	200			
2014	200			
Change	-			

522.10.49		Miscellaneous				
Year	Budget	Actual	Variance	Description		
2010	9,575	9,213	(362)	Dues & Subscriptions		14,450
2011	21,866	8,096	(13,770)	(e.g. WA Fire Commissioners, WSA Fire Chiefs, ESO)		
2012	15,366	8,771	(6,595)	Fees		3,725
2013	18,175			(e.g. Key Bank, compliance, background checks, County Auditor)		
2014	18,175					
Change	-					<u>18,175</u>

Fire & EMS Operations

Summary

Year	Budget	Actual	Variance	Note:
2010	713,927			Certain expenditures classified as administration should have been included in this section the budget. The appropriate changes have occurred.
2011	689,013			
2012	671,306			
2013	721,622			
2014	767,814			
Change	46,192			Actual and Variance amounts are not available due to the transfer of non-management operations wages.

522.20.10.01 Career Captain

Year	Budget	Description
2010	43,031	The duties of this position consist of daily equipment checks, and responding to 9-1-1- calls.
2011	45,720	
2012	48,578	This was previously reported in the Wages/Admin section and is being classified into Operations per the BARS manual for fire districts.
2013	48,578	
2014	57,838	
Change	9,260	

522.20.10.02		Firefighter/Paramedics
Year	Budget	Description
2010	297,098	This total is based on a four paramedic system.
2011	297,109	
2012	315,000	The Collective Bargaining Agreement for this classification expired on 12/31/12.
2013	318,900	
2014	318,900	This was previously reported in the Wages/Admin section and is being classified into Operations per the BARS manual for fire districts.
Change	-	

522.20.10.10		Extra Help
Year	Budget	Description
2010	85,200	This account includes stipends for 3 captains, 7 lieutenants, 1 CPR coordinator, reimbursable State Mobe wages and potential merit increases.
2011	59,220	
2012	16,800	
2013	44,100	This was previously reported in the Wages/Admin section and is being classified into Operations per the BARS manual for fire districts.
2014	44,100	
Change	-	

522.20.20 Volunteer Benefits				
Year	Budget	Actual	Variance	Description
2010	119,800	107,335	(12,465)	These benefits are designed to support district volunteers. It includes:
2011	119,440	116,783	(2,657)	Term Life Insurance 11,000
2012	110,400	78,911	(31,489)	Disability & Accidental Life 6,000
2013	135,900			Self-Insured Medical Reimbursement Plan 42,000
2014	135,900			Annual Volunteer Physicals 37,500
Change	-			BVFF Pension Plan 4,000
				Employee Assistance Program 1,400
				Volunteer Banquet & Recognition 4,000
				Other Medical Benefits - Diagnostic Testing 30,000
				<u>135,900</u>

522.20.21 Personnel Benefits - Volunteer Shift Meal Per Diem				
Year	Budget	Actual	Variance	Description
2010	11,000	12,520	1,520	Along with the uniform program, this benefit provides an incentive for volunteer
2011	14,500	10,202	(4,298)	members to stay overnight at station 21. Members that arrive before 18:00 qualify
2012	13,000	10,210	(2,790)	for a 'missed meal' per diem. This represents the anticipated meal per-diem for
2013	10,300			volunteers that would miss dinner from home because they are at the station.
2014	10,300			In the budget roll-up, it should be included as part of operations.
Change	-			
				This was previously reported in the Wages/Admin section and is being
				classified into Operations per the BARS manual for fire districts.

522.20.22 Personnel Benefits				
Year	Budget	Actual	Variance	Description
2010	64,298	64,747	449	This includes statutory and OIFR provided benefits to personnel and includes Labor & Industries, employment security, LEOFF II, Nationwide Retirement, Medical/Dental Insurance, Life Insurance and Disability Insurance.
2011	65,624	64,747	(877)	
2012	67,028	64,747	(2,281)	
2013	73,944			
2014	103,876			
Change	29,932			The portion related to positions moved from Admin has transferred to Operations. The proposal reflects 2013 tracking along.

522.20.31 Operating Supplies				
Year	Budget	Actual	Variance	Description
2010	40,000	37,929	(2,071)	This account includes class B uniform supplies, rehab supplies, firefighting PPE, SCBA parts for repair, and firefighting foam.
2011	40,500	25,640	(14,860)	
2012	40,500	32,754	(7,746)	The proposed change is the result of an increase in call volume.
2013	25,000			
2014	30,000			
Change	5,000			

522.20.32 Apparatus Fuel				
Year	Budget	Actual	Variance	Description
2010	6,000	10,650	4,650	The proposed change is the result of an increase in call volume and to account for potential higher fuel prices.
2011	6,100	8,001	1,901	
2012	10,000	9,480	(520)	
2013	10,000			
2014	12,000			
Change	2,000			

522.20.35 Small Tools				
Year	Budget	Actual	Variance	Description
2010	2,500	256	(2,244)	This category is used for purchase and/or replacement of lower-cost equipment and tools.
2011	2,500	524	(1,976)	
2012	2,500	-	(2,500)	
2013	300			
2014	300			
Change	-			

522.20.41 Professional Services				
Year	Budget	Actual	Variance	Description
2010	1,000	100	(900)	This category is utilized for professional services related to operations. Examples include air mask goggle prescribing, and fire extinguisher testing. The category was significantly higher in 2012 due to host testing that had been contracted out that year.
2011	500	-	(500)	
2012	3,000	-	(3,000)	
2013	100			
2014	100			
Change	-			

522.20.43 Travel				
Year	Budget	Actual	Variance	Description
2010	2,000	2,113	113	Expenses in this category are generally reimbursed later. This includes expenditures associated with wildland fires and other state mobilizations.
2011	2,000	942	(1,058)	
2012	2,000	1,922	(78)	
2013	1,500			
2014	1,500			
Change	-			

522.20.49 Miscellaneous - Volunteer Response Reimbursement				
Year	Budget	Actual	Variance	Description
2010	30,000	37,875	7,875	The response incentive was increased from \$15 to \$20 per call in 2013.
2011	33,300	42,194	8,894	
2012	40,000	37,380	(2,620)	
2013	53,000			
2014	53,000			
Change	-			

522.20.51 Intergovernmental Agreements				
Year	Budget	Actual	Variance	Description
2010	10,000	17	(9,983)	This related to a position moved into 522.31
2011	-	-	-	
2012	-	-	-	
2013	-			
2014	-			
Change	-			

522.20.64 Equipment				
Year	Budget	Actual	Variance	Description
2010	2,000	17	(1,983)	This category relates to equipment for apparatus and responder tools. It was combined with 20.35 in 2012. However, this category is actually for purchases of capital equipment and should only be utilized accordingly. In addition, under SAO guidelines, the account needs to be presented at the district level only. It is being presented on this page for comparative purposes only.
2011	2,500	-	(2,500)	
2012	2,500	183	(2,317)	
2013	-			
2014	-			
Change	-			

Prevention & Public Education

Summary			
Year	Budget	Actual	Variance
2010	10,903	10,457	(446)
2011	12,806	9,590	(3,216)
2012	12,806	11,337	(1,469)
2013	13,925		
2014	16,400		
Change	2,475		

522.30.31 Operating Supplies				Description
Year	Budget	Actual	Variance	
2010	5,000	4,241	(759)	This category includes supplies for fire, prevention, personal safety and all hazard preparedness programs. Examples include displays, brochures, educational materials, A/V supplies and bound newspaper volumes.
2011	5,000	5,326	326	
2012	5,000	4,665	(335)	
2013	4,500			
2014	5,200			The proposed change is targeted to toward overall program improvement.
Change	700			

522.30.41 Professional Services				
Year	Budget	Actual	Variance	Description
2010	2,153	4,041	1,888	This category includes payments and FICA for CPR & First Aid Instructors.
2011	4,306	2,803	(1,503)	
2012	4,306	2,831	(1,475)	The proposed change is targeted to toward overall program improvement.
2013	2,475			
2014	2,850			
Change	375			

522.30.42 Communications				
Year	Budget	Actual	Variance	Description
2010	3,000	1,202	(1,798)	This category includes quarterly newsletter mailings, Sounder & Orcas Issues website links, signs, banners and materials for presentations and displays.
2011	3,000	923	(2,077)	
2012	3,000	3,741	741	The proposed change is targeted to overall program improvement.
2013	6,600			
2014	8,000			
Change	1,400			

522.30.43 Travel				
Year	Budget	Actual	Variance	Description
2010	500	27	(473)	This category is a placeholder for off-island travel for conferences, training and meetings for district business.
2011	250	177	(73)	
2012	250	-	(250)	
2013	100			
2014	100			
Change	-			

522.30.49		Miscellaneous			
Year	Budget	Actual	Variance	Description	
2010	250	130	(120)	This category is for expenditures not classified elsewhere.	
2011	250	361	111		
2012	250	100	(150)		
2013	250				
2014	250				
Change	-				

522.30.64		Capital Equipment			
Year	Budget	Actual	Variance	Description	
2010	-	816	816	This category relates to capital equipment for prevention and education. Under SAO guidelines, the account needs to be presented at the district level only. It is being presented on this page for comparative purposes only.	
2011	-	-	-		
2012	-	-	-		
2013	-				
2014	-				
Change	-				

Fire Marshal

Summary

Year	Budget	Actual	Variance
2010	-	-	-
2011	51,600	52,312	712
2012	53,000	44,873	(8,127)
2013	53,600		
2014	-		
Change	(53,600)		

522.31.10

Wages

Year	Budget	Actual	Variance
2010	-	-	-
2011	33,600	33,600	-
2012	33,600	27,062	(6,538)
2013	33,600		
2014	-		
Change	(33,600)		

522.31.20 Personnel Benefits			
Year	Budget	Actual	Variance
2010	-	-	-
2011	13,300	9,313	(3,987)
2012	9,800	9,060	(740)
2013	11,800		
2014	-		
Change	(11,800)		

522.31.31 Operating Supplies			
Year	Budget	Actual	Variance
2010	-	-	-
2011	1,500	4,800	3,300
2012	2,800	4,246	1,446
2013	4,000		
2014	-		
Change	(4,000)		

522.31.32 Fuel			
Year	Budget	Actual	Variance
2010	-	-	-
2011	3,200	4,599	1,399
2012	4,800	3,845	(955)
2013	4,000		
2014	-		
Change	(4,000)		

522.31.41 Professional Services			
Year	Budget	Actual	Variance
2010	-	-	-
2011	-	-	-
2012	2,000	660	(1,340)
2013	200		
2014	-		
Change	(200)		

Training - Fire & EMS

Summary			
Year	Budget	Actual	Variance
2010	70,521	71,472	951
2011	69,021	68,059	(962)
2012	68,900	53,621	(15,279)
2013	74,990		
2014	64,900		
Change	(10,090)		

522.40.10 Training Stipend				
Year	Budget	Actual	Variance	Description
2010	5,500	2,650	(2,850)	The training stipend has been consolidated into drill reimbursements below.
2011	5,500	1,200	(4,300)	
2012	2,700	2,700	-	
2013	2,500			
2014	-			
Change	(2,500)			

522.40.20 Training Stipend Benefits				
Year	Budget	Actual	Variance	Description
2010	421	406	(15)	The training stipend has been consolidated into drill reimbursements below. As a result, this category is also reduced accordingly.
2011	421	138	(283)	
2012	200	-	(200)	
2013	200			
2014	-			
Change	(200)			

522.40.31 Operating Supplies				
Year	Budget	Actual	Variance	Description
2010	6,500	4,464	(2,036)	This category includes junk cars, smoke bombs and supplies for training props, along with software applications and training supplies. Finally, it includes textbooks and class materials for training purposes. The category has been tracking high due to unbudgeted academy and SCBA rentals. The proposed amount addresses these items.
2011	6,500	5,481	(1,019)	
2012	5,000	6,535	1,535	
2013	4,500			
2014	5,400			
Change	900			

522.40.41 Professional Services					
Year	Budget	Actual	Variance	Description	
2010	24,900	28,161	3,261	This category includes:	
2011	25,400	30,847	5,447	King County EMS Online	3,500
2012	28,000	15,766	(12,234)	Training Tracker	5,000
2013	36,290			Training Instructors	4,500
2014	28,000			Live Fire Training	6,000
Change	(8,290)			Conference/Class Fees	8,500
				Other	500
					<u>28,000</u>

522.40.43 Travel				
Year	Budget	Actual	Variance	Description
2010	14,000	18,610	4,610	This category includes off-island training for members. Costs include mileage, vehicle fuel, meal per diem, ferry travel and lodging. It also includes the expenditures to bring instructors to OIFR.
2011	15,000	16,627	1,627	
2012	15,000	14,504	(496)	
2013	16,000			
2014	16,000			
Change	-			

522.40.44 Advertising				
Year	Budget	Actual	Variance	Description
2010	200	-	(200)	This budget line was deleted in 2012 due to inactivity.
2011	200	-	(200)	
2012	-	-	-	
2013	-			
2014	-			
Change	-			

522.40.49 Volunteer Drill Reimbursements				
Year	Budget	Actual	Variance	Description
2010	18,000	15,660	(2,340)	The budget was increased in 2012 due to additional drills and members in 2012.
2011	15,000	13,403	(1,597)	
2012	17,000	14,116	(2,884)	
2013	15,000			
2014	15,000			
Change	-			

522.40.64		Equipment		
Year	Budget	Actual	Variance	Description
2010	1,000	1,521	521	This category relates to equipment for training purposes. This category is actually for purchases of capital equipment and should only be utilized accordingly. In addition, under SAO guidelines, the account needs to be presented at the district level only. It is being presented on this page for comparative purposes only.
2011	1,000	363	(637)	
2012	1,000	-	(1,000)	
2013	500			
2014	500			
Change	-			

Facilities

Summary			
Year	Budget	Actual	Variance
2010	84,000	65,865	(18,135)
2011	72,000	74,756	2,756
2012	71,500	66,077	(5,423)
2013	72,800		
2014	74,500		
Change	1,700		

522.50.31		Supplies		
Year	Budget	Actual	Variance	Description
2010	4,000	6,399	2,399	This category includes flags, bunker gear detergent, cleaning supplies, paper towels, toilet paper, garbage bags, light bulbs, mattresses, etc.
2011	6,000	6,512	512	
2012	6,000	3,783	(2,217)	The proposed increase is due to current tracking.
2013	6,000			
2014	6,600			
Change	600			

522.50.41 Professional Services				
Year	Budget	Actual	Variance	Description
2010	1,500	2,451	951	This category is for consulting, testing and monitoring of existing facilities.
2011	1,500	941	(559)	
2012	1,500	1,229	(271)	
2013	1,300			
2014	1,300			
Change	-			

522.50.45 Facility Leases				
Year	Budget	Actual	Variance	Description
2010	2,500	2,409	(91)	This category is for property leases for stations 25 and 27.
2011	2,500	2,432	(68)	
2012	2,000	1,901	(99)	
2013	2,000			
2014	2,000			
Change	-			

522.50.47 Utilities				
Year	Budget	Actual	Variance	Description
2010	39,000	37,164	(1,836)	This category is for electricity, trash, sewer, water and propane for all 7 stations.
2011	40,000	43,030	3,030	
2012	40,000	37,052	(2,948)	
2013	41,000			
2014	41,000			
Change	-			

522.50.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2010	35,000	17,181	(17,819)	This category is for custodial service, alarm maintenance, sprinkler system testing, septic service, cleaning, grounds maintenance, HVAC maintenance and other repairs. The proposal addresses increased membership and facility use.
2011	20,000	21,301	1,301	
2012	20,000	21,730	1,730	
2013	22,000			
2014	23,100			
Change	1,100			

522.50.49 Miscellaneous				
Year	Budget	Actual	Variance	Description
2010	-	-	-	This category is for miscellaneous facility issues.
2011	-	-	-	
2012	-	280	280	
2013	-			
2014	-			
Change	-			

522.50.64 Equipment				
Year	Budget	Actual	Variance	Description
2010	2,000	261	(1,739)	This category should be utilized for capital upgrades and purchases related to facilities. Non-capital items should be categorized as 50.35. In addition, under SAO guidelines, the account needs to be presented at the district level only. It is being presented on this page for comparative purposes only.
2011	2,000	540	(1,460)	
2012	2,000	102	(1,898)	
2013	500			
2014	500			
Change	-			

Maintenance Services

Summary			
Year	Budget	Actual	Variance
2010	76,714	84,262	7,548
2011	78,558	72,977	(5,581)
2012	78,558	75,678	(2,880)
2013	116,270		
2014	100,466		
Change	(15,804)		

522.60.10 Wages				
Year	Budget	Actual	Variance	Description
2010	44,542	46,910	2,368	This includes wages for the FF/Mechanic.
2011	46,500	51,238	4,738	
2012	46,500	44,088	(2,412)	
2013	78,500			
2014	54,996			
Change	(23,504)			

522.60.20 Benefits				
Year	Budget	Actual	Variance	Description
2010	4,172	850	(3,322)	This includes benefits for the FF/Mechanic.
2011	3,558	756	(2,802)	
2012	3,558	672	(2,886)	
2013	12,170			
2014	17,670			
Change	5,500			

522.60.31 Supplies				
Year	Budget	Actual	Variance	Description
2010	4,000	3,053	(947)	This category is used for supplies, filters, batteries, clamps, hoses, valves, etc. The proposed increase is due to current tracking.
2011	3,000	855	(2,145)	
2012	3,000	1,267	(1,733)	
2013	2,000			
2014	2,700			
Change	700			

522.60.35 Small Tools				
Year	Budget	Actual	Variance	Description
2010	1,500	1,919	419	This category is used for instrument calibration and tool purchase and replacement.
2011	1,500	5	(1,495)	
2012	1,500	79	(1,421)	
2013	500			
2014	500			
Change	-			

522.60.41 Professional Services				
Year	Budget	Actual	Variance	Description
2010	-	-	-	The employee position was previously a contract for labor classified on this line.
2011	-	1,970	1,970	Other fees and services related to repairs are consolidated here.
2012	-	1,056	1,056	
2013	-			
2014	-			
Change	-			

522.60.43 Travel				
Year	Budget	Actual	Variance	Description
2010	1,000	1,258	258	This category is for travel related to repairs, including expenditures related to sending District equipment off island for repair.
2011	1,000	580	(420)	
2012	1,000	190	(810)	
2013	600			
2014	600			
Change	-			

522.60.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2010	20,000	29,987	9,987	This category includes outside parts and repairs, as well as testing.
2011	22,500	17,386	(5,114)	
2012	22,500	28,093	5,593	
2013	22,000			
2014	22,000			
Change	-			

522.60.49		Miscellaneous			
Year	Budget	Actual	Variance	Description	
2010	500	285	(215)	This category includes other items not specified above. The proposal is based on current tracking.	
2011	500	187	(313)		
2012	500	233	(267)		
2013	500				
2014	2,000				
Change	1,500				

522.60.64		Equipment			
Year	Budget	Actual	Variance	Description	
2010	1,000	-	(1,000)	This category should be utilized for capital equipment and purchases related to repairs. Non-capital items should be categorized as 60.35. In addition, under SAO guidelines, the account needs to be presented at the district level only. It is being presented on this page for comparative purposes only.	
2011	-	-	-		
2012	-	-	-		
2013	-				
2014	-				
Change	-				

Emergency Medical Aid & Ambulance Services

Summary				
Year	Budget	Actual	Variance	Note:
2010	79,084	82,632	3,548	Certain expenditures classified here should now be reclassified to the operations section of the budget. This category is now only for expenditures that relate to ambulance transport services. This section is being presented as historically prepared for comparative purposes only.
2011	82,884	66,561	(16,323)	
2012	81,584	74,263	(7,321)	
2013	73,528			
2014	76,628			
Change	3,100			

522.70.31 Supplies				
Year	Budget	Actual	Variance	Description
2010	30,000	31,684	1,684	This category includes EMS operating supplies, disposables, pharmaceuticals and oxygen. The proposed increase is due to current tracking.
2011	31,500	27,314	(4,186)	
2012	30,000	27,960	(2,040)	
2013	28,000			
2014	30,000			
Change	2,000			

522.70.32 Fuel				
Year	Budget	Actual	Variance	Description
2010	3,500	3,754	254	The proposed increase is due to current tracking and the potential for higher fuel prices.
2011	3,800	3,904	104	
2012	4,000	4,657	657	
2013	4,200			
2014	4,800			
Change	600			

522.70.35 Small Tools				
Year	Budget	Actual	Variance	Description
2010	500	-	(500)	The proposed increase is due to current tracking as well as ensuring that budget is available for this category.
2011	500	172	(328)	
2012	500	-	(500)	
2013	-			
2014	500			
Change	500			

522.70.41 Professional Fees				
Year	Budget	Actual	Variance	Description
2010	32,500	32,500	-	This category includes the medical contract with Dr. Sullivan who provides consulting on every call. It also includes continuing education for paramedics and run reviews for all EMTs and first responders.
2011	32,500	32,500	-	
2012	32,500	33,200	700	
2013	33,475			
2014	33,475			
Change	-			

522.70.43 EMS Off-Island Transports				
Year	Budget	Actual	Variance	Description
2010	4,000	7,832	3,832	This category includes costs associated with off-island transports, including ferry fees and Sheriff boat fees.
2011	6,000	1,391	(4,609)	
2012	6,000	5,019	(981)	
2013	5,000			
2014	5,000			
Change	-			

522.70.44 Volunteer reimbursement for EMS transports				
Year	Budget	Actual	Variance	Description
2010	2,584	2,261	(323)	This category includes the per diem paid to volunteers for EMS transports.
2011	2,584	1,008	(1,576)	
2012	2,584	3,000	416	
2013	2,153			
2014	2,153			
Change	-			

522.70.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2010	5,000	3,961	(1,039)	This category includes repairs and maintenance related to transports.
2011	5,000	272	(4,728)	
2012	5,000	87	(4,913)	
2013	200			
2014	200			
Change	-			

522.70.64		Equipment		
Year	Budget	Actual	Variance	Description
2010	1,000	640	(360)	This category includes replacement and other equipment. However, non-capital items should be classified as 70.35. In addition, under SAO guidelines, the account needs to be presented at the district level only. It is being presented on this page for comparative purposes only.
2011	1,000	-	(1,000)	
2012	1,000	340	(660)	
2013	500			
2014	500			
Change	-			

Communications

Summary

Year	Budget	Actual	Variance	Note:
2010	56,000	42,814	(13,186)	According to the SAO, only expenditures related to a dispatch facility run by a district should be classified in this category. Otherwise, such expenditures, including contracted services should be classified as Operations 522.20. This section is being presented as historically prepared for comparative purposes only.
2011	51,312	47,275	(4,037)	
2012	53,395	46,704	(6,691)	
2013	47,200			
2014	49,625			
Change	2,425			

528.10.31 Supplies

Year	Budget	Actual	Variance	Description
2010	2,500	1,608	(892)	This category is used for radio and pager batteries.
2011	2,500	682	(1,818)	
2012	2,500	300	(2,200)	
2013	500			
2014	500			
Change	-			

528.10.45 Rentals				
Year	Budget	Actual	Variance	Description
2010	3,000	2,851	(149)	This category is used for the Mount Constitution antenna lease.
2011	2,880	2,880	-	
2012	2,880	2,940	60	
2013	3,000			
2014	3,000			
Change	-			

528.10.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2010	3,000	2,289	(711)	This category is used for Minitor and two-way radio repairs. The proposal is based on 2013 tracking.
2011	3,000	3,418	418	
2012	3,000	2,449	(551)	
2013	2,500			
2014	3,125			
Change	625			

528.10.50 Sheriff's Contract for Dispatch				
Year	Budget	Actual	Variance	Description
2010	39,500	32,890	(6,610)	This category is used for the annual contract for dispatch services.
2011	34,932	34,932	-	
2012	37,015	37,040	25	
2013	38,200			
2014	40,000			
Change	1,800			

528.10.64		Equipment		
Year	Budget	Actual	Variance	Description
2010	8,000	3,176	(4,824)	This category should be utilized for capital upgrades and purchases related to communications. Non-capital items should be categorized as 20.35. In addition, under SAO guidelines, the account needs to be presented at the district level only. It is being presented on this page for comparative purposes only.
2011	8,000	5,363	(2,637)	
2012	8,000	3,975	(4,025)	
2013	3,000			
2014	3,000			
Change	-			

Capital Projects

Summary		
Year	Budget	
2010	1,407,122	Notes: 2010 - 2012 includes bond payments.
2011	795,901	
2012	449,610	
2013	300,000	
2014	259,816	
Change	(40,184)	

2014 Program Improvements & Capital Projects:

Bunker Gear Replacement 30,000

Facility Maintenance Projects:

Station 21 Siding Repair	51,000
Station 22 Property Line Fencing	1,000
Station 23 Repairs, pain, tree removal, gravel	20,000
Station 24 Gravel	1,000
Station 25 Exhaust Ventilation System and Truck Air Comp	3,800
Station 26 Seal concrete floor, plumbing repairs, exhaust vent	7,000
Station 27 App Bay walls and floors, replace barn doors (use Weismen Estate Donation Funds)	12,000

Incident Reporting System: 41,791

- full reporting suite including Fire, EMS, HR
- will save over 600 hours per year of report writing time
- proposed total includes all hardware, software & training
- ongoing annual software cost of \$10,630

Blue Card Program:	17,225
-given to all OIFR officers for training in incident command	
-cost is a combination of software and training classes	
Paramedic Response Vehicle Replacement	50,000
-will decrease cost of running a larger response vehicle	
In-Vehicle Repeaters	10,000
-5 X \$2,000 to provide enhanced radio coverage	
IT Equipment Upgrades	10,000
Voice-Over IP Telephone System	5,000