

**Orcas Island Fire & Rescue
Summary by Division
2016 Budget - Adopted 11/19/2015**

	2016	2015	2014	2013	2012
Property Tax Levy	2,033,827	2,006,315	2,042,599	2,018,600	1,986,000
Leasehold Tax	3,000	3,000	3,000	3,000	3,000
Federal SAFER Grant	181,413	178,922	-	-	-
Fire Protection - DNR	12,000	12,000	12,000	12,000	2,000
State Grant - Regional EMS Council	2,000	2,000	2,000	2,000	2,000
OICF Grants	-	4,000	-	-	-
Fire Marshal Reimbursement	-	-	-	53,000	53,000
Federal PILT	3,500	3,500	3,500	3,500	3,500
EMS & First Aid Training	2,000	2,000	2,000	2,000	2,000
Maintenance Services	-	-	3,000	3,000	4,000
Investment Income	500	500	500	500	150
Donations	-	-	-	2,000	1,000
Other (Judgements, sale of assets, reimbursements, etc)	-	-	-	3,500	2,950
Budgeted Revenue	2,238,240	2,212,237	2,068,599	2,103,100	2,059,600
Prior Year Capital Appropriation for current year project completion	-	59,800	-	-	-
Total Revenue, Carryover and Grant funds available:	2,238,240	2,272,037	2,068,599	2,103,100	2,059,600
Budget Expenditures by division:					
Legislative	77,068	60,377	66,377	47,895	51,796
Administration	427,660	514,443	470,731	365,223	381,208
Operations	790,750	635,083	529,314	478,322	491,106
Volunteers	285,964	296,500	260,453	260,453	199,784
Prevention	12,800	12,950	16,400	67,525	65,806
Training	44,200	63,500	49,900	59,990	51,900
Facilities	80,800	78,200	74,500	72,800	71,500
Maintenance - Equipment & Apparatus	108,137	129,994	100,466	116,270	78,558
EMS & Ambulance	89,008	69,700	69,675	71,375	79,000
Communications	46,700	46,700	49,625	47,200	53,395
SAFER Grant	181,413	178,922	-	-	-
Total Budgeted Expenditures	2,144,500	2,086,369	1,687,441	1,587,053	1,524,053

Capital Expenditures (pre 2013 includes bond payments)	324,800	181,000	259,816	300,000	449,610
Total Expenditures	2,469,300	2,267,369	1,947,257	1,887,053	1,973,663
Net Budgeted Change to Fund Balance	(231,060)	4,668	121,342	216,047	85,937
Estimated Fund Balance 1/1/16	1,011,648				
Estimated Fund Balance, 12/31/16	<u>780,588</u>				

Legislative - Commissioners

Summary

Year	Budget	Actual	Variance	Note:
2012	51,796	50,525	(1,271)	As prescribed by the WA State Auditor's Office, the legislative section is reported within the administration section. This format is utilized for budget purposes only.
2013	47,895	61,006	13,111	
2014	66,377	65,680	(697)	
2015	60,377			
2016	77,068			
Change	16,691			

522.11.10 Stipend

Year	Budget	Actual	Variance	Description	
2012	5,616	5,976	360	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.	
2013	5,616	5,450	(166)		
2014	6,156	4,674	(1,482)		
2015	6,156				
2016	8,656			48 Meetings X \$114	5,472
Change	2,500			6 Conference Days X \$114	684
				Board Secretary Stipend & Hourly	2,500
					<u>8,656</u>

522.11.20 Benefits				
Year	Budget	Actual	Variance	Description
2012	430	318	(112)	This represents social security and Medicare payments on Commissioner and Board Secretary stipends and hourly wages.
2013	429	286	(143)	
2014	471	35	(436)	
2015	471			
2016	662			
Change	191			

522.11.41 Professional Services, Registrations				
Year	Budget	Actual	Variance	Description
2012	1,000	1,778	778	Conferences (e.g. Brian Snure, Fire Commissioners Assn) 500
2013	3,000	9,358	6,358	Legal services 3,500
2014	3,000	4,343	1,343	4,000
2015	4,000			
2016	4,000			
Change	-			

522.11.43 Travel				
Year	Budget	Actual	Variance	Description
2012	250	192	(58)	An estimate for mileage, meals and lodging for off-island Commissioner travel to meetings, training and conferences.
2013	250	222	(28)	
2014	250	-	(250)	
2015	250			
2016	250			
Change	-			

522.11.46 Insurance				
Year	Budget	Actual	Variance	Description
2012	34,000	35,532	1,532	This category covers building, vehicle, apparatus and liability insurance for the Commissioners, employees and volunteers of OIFR.
2013	36,000	37,703	1,703	
2014	36,000	41,684	5,684	The change is due to the opening of the Deer Harbor station and current tracking.
2015	41,000			
2016	53,000			
Change	12,000			

522.11.49 Miscellaneous				
Year	Budget	Actual	Variance	Description
2012	5,500	66	(5,434)	This category is for expenditures not classified elsewhere.
2013	100	307	207	
2014	1,000	-	(1,000)	The change is due to current and prior year tracking.
2015	1,000			
2016	500			
Change	(500)			

522.11.51 Elections				
Year	Budget	Actual	Variance	Description
2012	-	-	-	Elections are held every two years in odd-numbered years.
2013	2,500	-	(2,500)	
2014	12,000	14,944	2,944	There are no anticipated 2016 election costs.
2015	2,500			
2016	-			
Change	(2,500)			

522.11.41		State Audit		
Year	Budget	Actual	Variance	Description
2012	5,000	6,663	1,663	The State Auditor has indicated that bi-annual audits are likely to continue for the foreseeable future. The budgeted amount relates to the next bi-annual audit which should commence in 2016.
2013	-	7,680	7,680	
2014	7,500	-	(7,500)	
2015	5,000			
2016	10,000			
Change	5,000			

Administration

Summary				
Year	Budget	Actual	Variance	
2012	381,208	51,953	(7,373)	Note: In the 2014 budget process, non-management operations wages were consolidated in the operations section of the budget.
2013	365,223	77,254	14,119	
2014	470,731	113,951	42,516	
2015	514,443	As a result, prior year actual and variance totals are not available.		
2016	427,660			
Change	(86,783)			

522.10.10.01 Fire Chief		
Year	Budget	Description
2012	97,790	The 2016 amount is an estimate on current acting salary.
2013	94,992	
2014	94,992	
2015	116,762	
2016	98,000	
Change	(18,762)	

522.10.10.03 Finance Officer		
Year	Budget	Description
2012	28,500	The position used to be staffed as a 30 hour per week employee with benefits. Effective 10/1/2013, professional services are incurred under 522.10.41, which eliminated this expenditure.
2013	28,500	
2014	39,000	
2015	-	
2016	-	
Change	-	

522.10.10.04 Public Education Specialist / Paid Responder Position		
Year	Budget	Description
2012	40,000	The public education specialist position was eliminated in 2012 and replaced with volunteers being paid responders on a daily basis.
2013	-	
2014	-	It was then eliminated in 2013 and rolled into the Firefighter Mechanic Maintenance position, which is presented in the appropriate section of the budget.
2015	-	
2016	-	
Change	-	

522.10.10.05 Assistant Chief		
Year	Budget	Description
2012	50,940	This position was eliminated with the amended command restructure.
2013	50,940	
2014	84,996	
2015	86,696	
2016	-	
Change	(86,696)	

522.10.10.07		Administrative Support		
Year	Budget	Description		
2012	42,780	This includes wages for administrative support personnel.		
2013	59,400			
2014	90,552			
2015	92,363			
2016	100,000			
Change	7,637			

522.10.20		Personnel Benefits		
Year	Budget	Actual	Variance	Description
2012	61,872			This includes statutory and OIFR provided benefits to Operations personnel including: FICA, employment security, LEOFF, Nationwide Retirement, Medical/Dental Insurance, Life Insurance and Disability Insurance.
2013	68,256			
2014	89,756			
2015	108,747			
2016	101,285			The change reflects anticipated contractual adjustments within the amended command structure.
Change	(7,462)			

522.10.31		Admin Supplies		
Year	Budget	Actual	Variance	Description
2012	8,000	6,416	(1,584)	This account is utilized for supplies purchased that are not directly related to another department.
2013	6,400	8,923	2,523	
2014	10,000	9,028	(972)	The change relates to current year tracking.
2015	10,000			
2016	12,000			
Change	2,000			

522.10.35 Admin Equipment				
Year	Budget	Actual	Variance	Description
2015	2,500			The adopted capital asset policy states that items with a purchase price of less than \$1,000 are classified as small equipment. Because the account was new in 2015, an estimate was utilized. The budget change is based on current year tracking.
2016	5,000			
Change	2,500			

522.10.41 Professional Services					
Year	Budget	Actual	Variance	Description	
2012	10,400	11,764	1,364	This category includes:	
2013	11,800	24,459	12,659	IT Professional Services	14,000
2014	13,000	60,884	47,884	Accounting & HR Professional Services	38,500
2015	49,500			Training	5,000
2016	64,000			ERS	2,500
Change	14,500			Advertising (used to be BARS account 10.44)	2,000
				ESO	4,500
				Web Support	500
					<u>67,000</u>

522.10.42 Communications					
Year	Budget	Actual	Variance	Description	
2012	20,000	18,126	(1,874)	This category includes:	
2013	21,000	19,250	(1,750)	Century Tel - Phones	6,480
2014	21,000	25,940	4,940	Cell Phones & Air Cards	8,800
2015	21,000			Opalco Fiber Optic	4,600
2016	21,000			Other - Postage, Web Hosting, Shipping	1,120
Change	-				<u>21,000</u>

522.10.43 Travel				
Year	Budget	Actual	Variance	Description
2012	5,000	5,013	13	This category includes off-island travel expenditures for personnel.
2013	5,000	5,597	597	
2014	7,500	6,155	(1,345)	
2015	7,500			
2016	7,500			
Change	-			

522.10.44 Taxes & Assessments				
Year	Budget	Actual	Variance	Description
2012	500	1,620	1,120	This account is utilized for taxes and fees from which the District is not exempt.
2013	500	4,568	4,068	
2014	1,500	-	(1,500)	
2015	100			
2016	100			
Change	-			

522.10.45 Rentals				
Year	Budget	Actual	Variance	Description
2012	60	56	(4)	This account is utilized for miscellaneous rental expenses with a placeholder budget amount.
2013	60	90	30	
2014	60	40	(20)	
2015	100			
2016	100			
Change	-			

522.10.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2012	-	187	187	This account is used for office machine repair & maintenance, keys and miscellaneous related items. The change reflects 2013 & 2014 tracking.
2013	200	943	743	
2014	200	625	425	
2015	1,000			
2016	500			
Change	(500)			

522.10.49 Miscellaneous					
Year	Budget	Actual	Variance	Description	
2012	15,366	8,771	(6,595)	Dues & Subscriptions	14,450
2013	18,175	13,424	(4,751)	(e.g. WA Fire Commissioners, WSA Fire Chiefs)	
2014	18,175	11,279	(6,896)	Fees	3,725
2015	18,175			(e.g. Key Bank, compliance, background checks)	
2016	18,175				
Change	-				<u>18,175</u>

Fire & EMS Operations

Summary

Year	Budget
2012	491,106
2013	478,322
2014	529,314
2015	635,083
2016	790,750
Change	155,667

Note:

In the 2014 budget process, non-management operations wages were consolidated in the operations section of the budget. During the 2016 budget process, volunteer compensation has been stated separately. As a result, prior year actual and variance totals are not available.

522.20.10

Captain & Firefighter/EMTs

Year	Budget
2012	48,578
2013	48,578
2014	57,838
2015	64,192
2016	166,368
Change	102,176

Description

The total is based on one captain, and two firefighter/EMT Responders allocated at 75%. The other 25% is allocated to maintenance. The duties of these positions consist of daily equipment checks, responding to 9-1-1 calls and inspection duties. The change is due to anticipated contractual adjustments within the amended command structure, the continuation of the firefighter position created in 2015.

522.20.11 Deputy Chief Paramedics & Battalion Chief Paramedics		
Year	Budget	Description
2012	315,000	This total is based on a four platoon system.
2013	318,900	
2014	318,900	The change is due to anticipated contractual adjustments within the amended command structure.
2015	343,512	
2016	353,010	
Change	9,498	

522.20.20 Personnel Benefits		
Year	Budget	Description
2012	67,028	This includes statutory and OIFR provided benefits to Operations personnel including: FICA, employment security, LEOFF, Nationwide Retirement, Medical/Dental Insurance, Life Insurance and Disability Insurance.
2013	73,944	
2014	103,876	
2015	139,429	
2016	181,072	The change reflects anticipated contractual adjustments within the amended command structure.
Change	41,643	

522.20.23 Uniforms		
Year	Budget	Description
2012	-	This account is utilized for uniform supplies and was previously budgeted as operating supplies.
2013	-	
2014	-	
2015	-	
2016	1,000	
Change	1,000	

522.20.31 Operating Supplies				
Year	Budget	Actual	Variance	Description
2012	40,500	32,754	(7,746)	This account includes operating supplies, rehab supplies, SCBA repair parts and firefighting foam.
2013	25,000	25,069	69	
2014	30,000	23,190	(6,810)	
2015	31,200			
2016	31,200			
Change	-			

522.20.32 Operations Fuel				
Year	Budget	Actual	Variance	Description
2012	10,000	9,480	(520)	This account is utilized for all gasoline and diesel fuel purchases.
2013	10,000	18,680	8,680	
2014	16,800	19,552	2,752	
2015	21,000			
2016	21,000			
Change	-			

522.20.35 Operations Equipment				
Year	Budget	Actual	Variance	Description
2012	2,500	-	(2,500)	The adopted capital asset policy states that items with a purchase price of less than \$1,000 are classified as small equipment. Because the account was new in 2015, an estimate was utilized. The budget change is based on current year tracking.
2013	300	1,951	1,651	
2014	300	7,613	7,313	
2015	11,750			
2016	13,000			
Change	1,250			

522.20.41 Professional Services				
Year	Budget	Actual	Variance	Description
2012	3,000	-	(3,000)	This category is utilized for professional services related to operations. Examples include air mask goggle prescribing, fire extinguisher testing and mandated testing of pumps, hose and ladders.
2013	100	2,425	2,325	
2014	100	10,192	10,092	
2015	20,000			
2016	20,000			
Change	-			Prior year variances include hose testing that had been correctly included in this account.

522.20.43 Travel				
Year	Budget	Actual	Variance	Description
2012	2,000	1,922	(78)	This account is utilized for operations related travel. Under certain circumstances, it may be reimbursable from other agencies (e.g. state mobilization).
2013	1,500	1,396	(104)	
2014	1,500	3,450	1,950	
2015	4,000			
2016	4,000			
Change	-			

522.20.49 Miscellaneous				
Year	Budget	Description		
2012		This account was previously classified as Volunteer Response Stipends and has been moved to 522.24.10		
2013				
2014				
2015				
2016	100	The amount for 2016 has been established as a placeholder.		
Change	100			

522.20.64		Equipment		
Year	Budget	Actual	Variance	Description
2012	2,500	183	(2,317)	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.
2013	-			
2014	-			
2015	-			
2016	-			
Change	-			

Volunteers

Summary				
Year	Budget			Note:
2012	199,784			This new category separates all payments to volunteers within its own section with operations. This will allow for more efficient budget and expenditure tracking going forward. As a result, prior year actual and variance totals are not available for all categories.
2013	260,453			
2014	260,453			
2015	296,500			
2016	285,964			
Change	(10,536)			

522.24.10 Volunteer Response Stipend				
Year	Budget			Description
2012	40,000	37,380	(2,620)	This category was previously classified as 522.20.49 The current response stipend is \$25 and remains unchanged for 2016. The adjustment is based on current tracking.
2013	53,000	57,550	4,550	
2014	53,000	65,160	12,160	
2015	84,000			
2016	90,000			
Change	6,000			

522.24.11 Volunteer Training Stipend				
Year	Budget		Description	
2012	17,000	14,116	(2,884)	This category was previously classified as 522.45.10
2013	15,000	13,612	(1,388)	The current training stipend is \$10 and remains unchanged for 2016.
2014	15,000	21,102	6,102	
2015	15,000			The adjustment is based on current tracking.
2016	16,000			
Change	1,000			

522.24.12 Volunteer Duty Shifts				
Year	Budget		Description	
2012	13,000	10,210	(2,790)	This category was previously classified as 522.20.21
2013	10,300	8,730	(1,570)	Along with the uniform program, this benefit provides an incentive for volunteer members to stay overnight at station 21. Members that arrive before 18:00 qualify for a 'missed meal' per diem. This represents the anticipated meal per-diem for volunteers that would miss dinner from home because they are at the station.
2014	10,300	7,557	(2,743)	
2015	10,300			
2016	1,000			
Change	(9,300)			

522.24.13 Volunteer Monthly Stipends				
Year	Budget		Description	
2012	16,800			This category was previously classified as 522.20.10.10
2013	44,100			The account includes the stipends for volunteers classified as captains, lieutenants, or coordinators. Because this category was not separately tracked in past, historical information is not available. The utilization of a separate category going forward will allow for a more efficient budget and expenditure tracking process.
2014	44,100			
2015	44,100			
2016	25,200			
Change	(18,900)			

522.24.14		Other Stipends
Year	Budget	Description
2012	2,584	This category was previously classified as 522.30.41 and 522.70.49 This account includes payments for CPR & First Aid Instructors as well as off-island transports.
2013	2,153	
2014	2,153	
2015	7,200	
2016	7,200	
Change	-	

522.24.20		Volunteer FICA
Year	Budget	Description
2016	10,664	This includes the employer portion of FICA on stipend payments made to volunteers. Because this category was not separately tracked in the past, historical information is not available. The utilization of a separate category going forward will allow for a more efficient budget and expenditure tracking process.
Change	10,664	

522.24.22		Other Volunteer Benefits	
Year	Budget	Description	
2012	110,400	This category was previously classified as 522.20.20	
2013	135,900	These benefits are designed to support district volunteers and include:	
2014	135,900	Term Life Insurance	11,000
2015	135,900	Disability & Accidental Life	6,000
2016	135,900	Self-Insured Medical Reimbursement Plan	42,000
Change	-	Annual Volunteer Wellness Program	37,500
		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>

SAFER Grant

SAFER Grant Summary					
Year	Budget	Actual	Variance	Description	
2015	178,922			The SAFER grant awarded new benefits to volunteers. All items are 100% funded by the grant and include:	
2016	181,413				
Change	2,491				
				Volunteer Coordinator Wages	43,680
				Volunteer Coordinator Benefits	17,148
				Duty shifts (\$75)	70,738
				New volunteer screening/physicals	13,200
				Air Ambulance Subscription	5,530
				PPE	36,000
					<u>186,296</u>

Prevention & Public Education

Summary			
Year	Budget	Actual	Variance
2012	12,806	11,337	(1,469)
2013	13,925	10,521	(3,404)
2014	16,400	13,720	(2,680)
2015	12,950		
2016	12,800		
Change	(150)		

522.30.31 Operating Supplies				
Year	Budget	Actual	Variance	Description
2012	5,000	4,665	(335)	This category includes supplies for fire, prevention, personal safety and all hazard preparedness programs.
2013	4,500	3,146	(1,354)	
2014	5,200	6,093	893	
2015	6,500			
2016	6,500			
Change	-			

522.30.35		Prevention Equipment		
Year	Budget	Description		
2015	100	The adopted capital asset policy states that items with a purchase price of less than \$1,000 are classified as small equipment. Because the account was new in 2015, an estimate was utilized and is continued as a placeholder for 2016.		
2016	100			
Change	-			

522.30.41		Professional Services		
Year	Budget	Actual	Variance	Description
2012	4,306	2,831	(1,475)	This category previously includes payments for CPR & First Aid Instructors, along with advertising expenditures. The volunteer portion has been moved to that section in the budget, so this account now only reflects actual expenditures related to professional services.
2013	2,475	2,448	(27)	
2014	2,850	2,897	47	
2015	6,000			
2016	6,000			
Change	-			

522.30.42		Communications		
Year	Budget	Actual	Variance	Description
2012	3,000	3,741	741	This category previously included quarterly newsletter mailings, website links, signs, banners and materials for presentations and displays.
2013	6,600	4,852	(1,748)	
2014	8,000	4,519	(3,481)	
2015	-			The account has been consolidated into 30.41 - professional services.
2016	-			
Change	-			

522.30.43 Travel				
Year	Budget	Actual	Variance	Description
2012	250	-	(250)	This category is a placeholder for off-island travel for conferences, training and meetings for district business.
2013	100	-	(100)	
2014	100	21	(79)	
2015	100			
2016	100			
Change	-			

522.30.49 Miscellaneous				
Year	Budget	Actual	Variance	Description
2012	250	100	(150)	This category is for expenditures not classified elsewhere.
2013	250	75	(175)	
2014	250	190	(60)	
2015	250			
2016	100			
Change	(150)			

Training - Fire & EMS

Summary

Year	Budget	Actual	Variance
2012	51,900	39,505	(12,395)
2013	59,990	34,834	(25,156)
2014	49,900	30,956	(18,944)
2015	63,500		
2016	44,200		
Change	(19,300)		

522.45.10 Training Drill Reimbursements

Year	Budget	Actual	Variance	Description
2012	2,700	2,700	-	This account was previously known as the training stipend. Because training drill reimbursements are classified as wages to volunteers, the 45.49 account below has been consolidated into this account. The change from the 2015 amount of \$15,000 is based on current year tracking.
2013	2,500	-	(2,500)	
2014	-	600	600	
2015	-			
2016	-			
Change	-			

522.45.20 Training Stipend Benefits				
Year	Budget	Actual	Variance	Description
2012	200	-	(200)	This account is utilized for the District's share of social security and medicare taxes on training drill reimbursements. The account has been consolidated into the Volunteer section of the budget.
2013	200	-	(200)	
2014	-	-	-	
2015	-			
2016	-			
Change	-			

522.45.31 Operating Supplies				
Year	Budget	Actual	Variance	Description
2012	5,000	6,535	1,535	This category includes junk vehicles and supplies for training props, along with software applications and training supplies. Finally, it includes textbooks and class materials for training purposes.
2013	4,500	11,405	6,905	
2014	5,400	3,505	(1,895)	
2015	5,400			
2016	5,000			
Change	(400)			

522.45.35 Training Equipment				
Year	Budget			Description
2015	100			The adopted capital asset policy states that items with a purchase price of less than \$1,000 are classified as small equipment. Because the account was new in 2015, an estimate was utilized and is continued as a placeholder for 2016.
2016	100			
Change	-			

522.45.41 Professional Services					
Year	Budget	Actual	Variance	Description	
2012	28,000	15,766	(12,234)	This category includes:	
2013	36,290	14,772	(21,518)	King County EMS Online	3,500
2014	28,000	19,947	(8,053)	Training Instructors	4,500
2015	42,000			Live Fire Training	6,000
2016	23,000			Conference/Class Fees	8,500
Change	(19,000)			Other	500
					<u>23,000</u>

522.45.43 Travel				
Year	Budget	Actual	Variance	Description
2012	15,000	14,504	(496)	This category includes off-island training for members. Costs include mileage, vehicle fuel, meal per diem, ferry travel and lodging. It also includes expenditures to bring instructors to OIFR.
2013	16,000	8,657	(7,343)	
2014	16,000	6,904	(9,096)	
2015	16,000			
2016	16,000			
Change	-			

522.45.49 Miscellaneous				
Year	Budget	Actual	Variance	Description
2012				This account was previously classified as Volunteer Training Stipends and has been moved to 522.24.11
2013				
2014				
2015				
2016	100			A placeholder has been set for miscellaneous expenditures.
Change	100			

522.45.64		Equipment		
Year	Budget	Actual	Variance	Description
2012	1,000	-	(1,000)	This category relates to capital equipment for training purposes.
2013	500	-	(500)	
2014	500	-	(500)	Under SAO guidelines, this account needs to be presented at the district level. It is being presented on this page for comparative purposes only.
2015	-			
2016	-			
Change	-			

Facilities

Summary			
Year	Budget	Actual	Variance
2012	71,500	66,077	(5,423)
2013	72,800	73,638	838
2014	74,500	72,579	(1,921)
2015	78,200		
2016	80,800		
Change	2,600		

522.50.31		Supplies		
Year	Budget	Actual	Variance	Description
2012	6,000	3,783	(2,217)	This category includes facilities related supplies and consumables. The change is based on current year tracking.
2013	6,000	7,617	1,617	
2014	6,600	5,526	(1,074)	
2015	6,600			
2016	5,000			
Change	(1,600)			

522.50.35		Facilities Equipment		
Year	Budget	Description		
2015	100	The adopted capital asset policy states that items with a purchase price of less than \$1,000 are classified as small equipment. Because the account was new in 2015, an estimate was utilized. The change is based on current year tracking.		
2016	2,500			
Change	2,400			

522.50.41		Professional Services		
Year	Budget	Actual	Variance	Description
2012	1,500	1,229	(271)	This category is for consulting, testing and monitoring of existing facilities. The change is based on current year tracking.
2013	1,300	778	(522)	
2014	1,300	535	(765)	
2015	1,300			
2016	3,000			
Change	1,700			

522.50.45		Facility Leases		
Year	Budget	Actual	Variance	Description
2012	2,000	1,901	(99)	This category is for property leases.
2013	2,000	1,956	(44)	
2014	2,000	-	(2,000)	
2015	2,000			
2016	2,000			
Change	-			

522.50.47 Utilities				
Year	Budget	Actual	Variance	Description
2012	40,000	37,052	(2,948)	This category is for utility services at al seven stations.
2013	41,000	42,423	1,423	
2014	41,000	41,690	690	
2015	45,000			
2016	45,000			
Change	-			

522.50.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2012	20,000	21,730	1,730	This category is for repairs, custodial service, as well as other maintenance services.
2013	22,000	20,864	(1,136)	
2014	23,100	24,594	1,494	
2015	23,100			
2016	23,000			
Change	(100)			

522.50.49 Miscellaneous				
Year	Budget	Actual	Variance	Description
2012	-	280	280	This category is for miscellaneous facility issues.
2013	-	-	-	
2014	-	-	-	The change is based on current year tracking.
2015	100			
2016	300			
Change	200			

522.50.64		Equipment		
Year	Budget	Actual	Variance	Description
2012	2,000	102	(1,898)	This category relates to capital equipment for facilities.
2013	500	-	(500)	
2014	500	234	(266)	Under SAO guidelines, this account needs to be presented at the district level. It is being presented on this page for comparative purposes only.
2015	-			
2016				
Change	-			

Maintenance Services

Summary

Year	Budget	Actual	Variance
2012	78,558	75,678	(2,880)
2013	116,270	87,194	(29,076)
2014	100,466	122,271	21,805
2015	129,994		
2016	108,137		
Change	(21,857)		

522.60.10

Wages

Year	Budget	Actual	Variance	Description
2012	46,500	44,088	(2,412)	The change is due to anticipated contractual adjustments within the amended command structure. In addition, this allocates 25% of the time of two lieutenants to reflect maintenance duties performed.
2013	78,500	57,495	(21,005)	
2014	54,996	57,153	2,157	
2015	58,506			
2016	29,953			
Change	(28,553)			

522.60.20 Benefits				
Year	Budget	Actual	Variance	Description
2012	3,558	672	(2,886)	This includes statutory and OIFR provided benefits to Operations personnel including: FICA, employment security, LEOFF, Nationwide Retirement, Medical, Dental, Life Insurance and Disability Insurance.
2013	12,170	8,818	(3,352)	
2014	17,670	12,537	(5,133)	
2015	18,138			
2016	18,684			
Change	546			

522.60.31 Supplies				
Year	Budget	Actual	Variance	Description
2012	3,000	1,267	(1,733)	This category is used for vehicle repair supplies. The change is based on current year tracking.
2013	2,000	2,885	885	
2014	2,700	2,281	(419)	
2015	2,500			
2016	9,000			
Change	6,500			

522.60.35 Maintenance Equipment				
Year	Budget	Actual	Variance	Description
2012	1,500	79	(1,421)	This category is used for instrument calibration and tool purchase and replacement.
2013	500	1,079	579	
2014	500	3,129	2,629	
2015	3,000			
2016	3,000			
Change	-			

522.60.41 Professional Services				
Year	Budget	Actual	Variance	Description
2012	-	1,056	1,056	Non-repair services are expended on this budget line.
2013	-	120	120	The change is due to current year tracking.
2014	-	140	140	
2015	250			
2016	500			
Change	250			

522.60.43 Travel				
Year	Budget	Actual	Variance	Description
2012	1,000	190	(810)	This category is for travel related to repairs, including expenditures related to sending District equipment off island for repair.
2013	600	360	(240)	
2014	600	582	(18)	
2015	600			
2016	500			
Change	(100)			

522.60.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2012	22,500	28,093	5,593	This category includes outside parts and repairs, as well as testing.
2013	22,000	15,253	(6,747)	
2014	22,000	46,438	24,438	
2015	46,000			
2016	46,000			
Change	-			

522.60.49		Miscellaneous		
Year	Budget	Actual	Variance	Description
2012	500	233	(267)	This category includes other items not specified above. The change is due to current year tracking.
2013	500	1,184	684	
2014	2,000	11	(1,989)	
2015	1,000			
2016	500			
Change	(500)			

Emergency Medical Aid & Ambulance Services

Summary			
Year	Budget	Actual	Variance
2012	79,000	71,263	(7,737)
2013	71,375	68,723	(2,652)
2014	69,675	62,805	(6,870)
2015	69,700		
2016	89,008		
Change	19,308		

522.70.31		Supplies		
Year	Budget	Actual	Variance	Description
2012	30,000	27,960	(2,040)	This category includes supplies related to emergency medical services.
2013	28,000	26,120	(1,880)	
2014	30,000	26,364	(3,636)	
2015	30,000			
2016	30,000			
Change	-			

522.70.32 Fuel				
Year	Budget	Actual	Variance	Description
2012	4,000	4,657	657	This account was consolidated with operations fuel in 522.20.32
2013	4,200	4,502	302	
2014	-	-	-	
2015	-			
2016	-			
Change	-			

522.70.35 Ambulance Equipment				
Year	Budget	Actual	Variance	Description
2012	500	-	(500)	The adopted capital asset policy states that items with a purchase price of less than \$1,000 are classified as small equipment. Because the policy was new in 2015, an estimate was utilized. The change is based on current year tracking.
2013	-	760	760	
2014	500	2,584	2,084	
2015	2,500			
2016	1,000			
Change	(1,500)			

522.70.41 Professional Fees				
Year	Budget	Actual	Variance	Description
2012	32,500	33,200	700	This category includes the medical contract with Dr. Sullivan along with paramedic continuing education. The change is due to the new contract with Dr. Sullivan.
2013	33,475	35,056	1,581	
2014	33,475	32,976	(499)	
2015	34,000			
2016	52,008			
Change	18,008			

522.70.43 EMS Off-Island Transports				
Year	Budget	Actual	Variance	Description
2012	6,000	5,019	(981)	This category includes costs associated with off-island transports, including ferry fees and Sheriff boat fees.
2013	5,000	1,088	(3,912)	
2014	5,000	247	(4,753)	
2015	3,000			
2016	3,000			
Change	-			

522.70.48 Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2012	5,000	87	(4,913)	This category includes repairs and maintenance related to transports. The change is based on current year tracking.
2013	200	321	121	
2014	200	272	72	
2015	200			
2016	3,000			
Change	2,800			

522.70.64 Equipment				
Year	Budget	Actual	Variance	Description
2012	1,000	340	(660)	This category relates to capital equipment for medical transports.
2013	500	876	376	
2014	500	362	(138)	Under SAO guidelines, this account needs to be presented at the district level. It is being presented on this page for comparative purposes only.
2015	-			
2016	-			
Change	-			

Communications

Summary

Year	Budget	Actual	Variance	Note:
2012	53,395	46,704	(6,691)	This section is being presented as historically prepared for comparative purposes only. Under SAO guidelines, this is recorded as operations under the 522.20 BARS series.
2013	47,200	47,393	193	
2014	49,625	41,028	(8,597)	
2015	46,700			
2016	46,700			
Change	-			

522.21.31

Communication Supplies

Year	Budget	Actual	Variance	Description
2012	2,500	300	(2,200)	This category is utilized for communications related supplies.
2013	500	8	(492)	
2014	500	160	(340)	
2015	500			
2016	500			
Change	-			

522.21.45 Communication Rentals				
Year	Budget	Actual	Variance	Description
2012	2,880	2,940	60	This category is used for the Mount Constitution antenna lease.
2013	3,000	3,024	24	
2014	3,000	3,079	79	
2015	3,200			
2016	3,200			
Change	-			

522.21.48 Communication Repairs & Maintenance				
Year	Budget	Actual	Variance	Description
2012	3,000	2,449	(551)	This category is used for communications related repairs.
2013	2,500	4,223	1,723	
2014	3,125	-	(3,125)	
2015	3,000			
2016	3,000			
Change	-			

522.21.51 Communication Dispatch Contract SJC Sheriff's Office				
Year	Budget	Actual	Variance	Description
2012	37,015	37,040	25	This category is used for the annual contract for dispatch services.
2013	38,200	37,267	(933)	
2014	40,000	37,789	(2,211)	
2015	40,000			
2016	40,000			
Change	-			

522.21.64 Communication Equipment				
Year	Budget	Actual	Variance	Description
2012	8,000	3,975	(4,025)	This category relates to capital equipment for communications.
2013	3,000	2,871	(129)	
2014	3,000	-	(3,000)	Under SAO guidelines, this account needs to be presented at the district level. It is being presented on this page for comparative purposes only.
2015	-			
2016	-			
Change	-			

Capital Projects

Summary		
Year	Budget	
2012	449,610	Note: 2012 includes bond payments.
2013	300,000	
2014	259,816	
2015	181,000	
2016	324,800	
Change	143,800	

2016 Capital Proposals:

Facility Projects	Station 21 concrete repair	15,000
	Station 21 kitchen stove	3,000
Equipment & Apparatus	Refurbishment of ambulance 284	25,000
	Refurbishment of ambulance 285	25,000
	Exhaust brakes for ambulance 284 & 285	6,000
	Replacement Tender	175,000
	10 sets of bunker gear	30,000
	2 portable pumps	6,000
	4 piston intake valves (for each WASP)	5,600
	Rescue 21 Toolbox	5,000
	20 Rescue/EMS Jumpsuit Sets	20,000
	Riding Mower	3,000
	Pediatric Glide-Scope Wand	6,200
Total 2016 Capital Projects		<u>324,800</u>