

Custom Budget Report

Expense

	2013 Actual	2014 Budget	2014 YTD	2015 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8000 AMBULANCE						
5110 PAYROLL - REGULAR WAGES	248,801.23	262,328.00	175,974.86	261,703.00	-625.00	-24%
5115 PAYROLL - OVERTIME WAGES	61,691.18	55,000.00	52,085.27	65,000.00	10,000.00	18.18%
5120 PAYROLL - PART TIME	52,305.29	65,000.00	52,897.66	68,000.00	3,000.00	4.62%
5200 BENEFITS-FICA/UC/WC	54,323.46	63,755.00	41,946.83	66,364.00	2,609.00	4.09%
5201 BENEFITS - LIFE/RETIREMEN	10,828.37	16,079.00	9,138.26	18,891.00	2,812.00	17.49%
5202 BENEFITS-HEALTH/DENTAL/IP	77,440.91	84,829.00	40,340.10	75,013.00	-9,816.00	-11.57%
5203 BENEFITS-FLEXIBLE SPENDING ACC	913.85	3,500.00	0.00	0.00	-3,500.00	-100.00%
5204 FF WAGE REIMBURSEMENT	39,999.96	40,000.00	26,666.64	40,000.00	0.00	.00%
5205 BENEFITS-FSA ADMIN	155.40	1,342.00	0.00	0.00	-1,342.00	-100.00%
5206 ADMINISTRATIVE - MANAGER	20,986.50	24,035.00	15,421.26	24,035.00	0.00	.00%
5208 ADMINISTRATIVE - FINANCE	7,126.52	7,349.00	4,843.53	7,349.00	0.00	.00%
5209 ADMIN-PW MECHANIC	3,024.96	3,841.00	2,560.64	3,841.00	0.00	.00%
5210 DUJES	1,550.00	1,500.00	1,567.50	1,600.00	100.00	6.67%
5340 TELEPHONE	2,847.13	2,526.00	1,649.55	1,964.00	-562.00	-22.25%
5350 RENTAL FEES	17,332.92	16,884.00	11,256.00	17,486.00	602.00	3.57%
5400 CAPITAL OUTLAY-AMBULANCE	45,000.00	45,000.00	250.00	45,000.00	0.00	.00%
5510 FUEL, OIL & LUBE	27,870.86	25,000.00	21,274.23	29,000.00	4,000.00	16.00%
5530 TIRES	1,943.97	3,000.00	573.92	2,500.00	-500.00	-16.67%
5560 VEHICLE MAINTENANCE	3,585.02	10,000.00	3,189.18	6,000.00	-4,000.00	-40.00%
5610 OFFICE EQUIPMENT	630.00	800.00	561.80	200.00	-600.00	-75.00%
5620 AMBULANCE EQUIPMENT	5,383.71	7,000.00	2,384.07	5,000.00	-2,000.00	-28.57%
5750 RADIOS/REPAIR	81.00	800.00	78.00	300.00	-500.00	-62.50%
5810 OFFICE SUPPLIES	522.29	800.00	686.41	800.00	0.00	.00%
5820 JANITORIAL SUPPLIES	685.80	800.00	232.36	500.00	-300.00	-37.50%
5842 SUPPLIES - OXYGEN	2,010.71	1,500.00	887.81	2,100.00	600.00	40.00%
5844 SUPPLIES - PHARMACY	0.00	3,000.00	0.00	500.00	-2,500.00	-83.33%

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	2013 Actual	2014 Budget	2014 YTD	2015 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8000 AMBULANCE CONTD						
5846 SUPPLIES - MEDICAL	10,088.44	11,000.00	6,642.52	11,000.00	0.00	.00%
5852 MEDICAL SCREENINGS	0.00	500.00	50.00	300.00	-200.00	-40.00%
5855 DRUG/ALCOHOL TESTING	309.50	300.00	438.70	300.00	0.00	.00%
5898 LICENSES & FEES	1,128.00	1,100.00	60.00	1,100.00	0.00	.00%
6050 TRAVEL	452.92	2,000.00	682.54	750.00	-1,250.00	-62.50%
6216 PROPERTY & CASUALTY	7,000.00	7,000.00	7,050.00	7,000.00	0.00	.00%
6410 POSTAGE	167.81	400.00	106.39	300.00	-100.00	-25.00%
6415 ADVERTISING	63.00	1,000.00	0.00	250.00	-750.00	-75.00%
6420 CLOTHING - UNIFORMS	1,224.59	2,000.00	1,234.92	1,250.00	-750.00	-37.50%
6470 EDUCATION & TRAINING	140.00	3,000.00	0.00	1,000.00	-2,000.00	-66.67%
6510 LEGAL & AUDIT FEES	3,500.00	5,000.00	3,500.00	3,600.00	-1,400.00	-28.00%
6550 CONTRACT SERVICES - BILLI	16,530.00	23,000.00	12,825.00	18,000.00	-5,000.00	-21.74%
6562 CONTRACT SERVICES - MAINT	3,904.28	4,200.00	2,233.52	3,200.00	-1,000.00	-23.81%
6564 CONTRACT SERVICES - BACKU	825.00	350.00	0.00	350.00	0.00	.00%
6566 CONTRACT SERVICES - CRH	0.00	1,000.00	0.00	350.00	-650.00	-65.00%
8000 LINE OF CREDIT PAYMENTS	0.00	3,000.00	0.00	3,000.00	0.00	.00%
9000 AMBULANCE - PRINCIPAL	0.00	79,193.00	79,192.71	79,638.00	445.00	.56%
9010 AMBULANCE - INTEREST	2,830.72	1,362.00	1,361.15	916.00	-446.00	-32.75%
AMBULANCE	735,205.30	891,073.00	581,843.33	875,450.00	-15,623.00	-1.75%
Expense Totals:	735,205.30	891,073.00	581,843.33	875,450.00	-15,623.00	-1.75%

The following is a detailed description of each account and the costs attributed to that account:

8000- EMS \$875,450.00

1) ACCOUNT# 5110-REGULAR WAGES \$261,703.00

This account includes one half regular wages for one salaried position and seven full-time hourly positions (EMS Business Manager/EMT-I, 2- FF/ EMT B and 4- FF/ P). The Paramedic employees work a 42 hour shift and are compensated at straight pay for 42 hours. All other employees work a 40 hour shift. We are proposing a decrease of \$625.00 for this account from FY 14.

2) ACCOUNT# 5115-OVERTIME WAGES \$65,000.00

This account includes overtime wages for the seven full-time hourly employees described above. These employees are expected to fill vacant shifts per the union contract, provide station coverage and be called in when necessary. We are proposing a \$10,000.00 increase from FY 14. One reason for the increase is the overall increase in call volume and the increase in patient inter-facility transfers.

3) ACCOUNT# 5120-PART TIME \$68,000.00

This account includes wages for hourly non full time employees working EMS shifts and transfers. We are proposing a \$3,000.00 increase from FY 14. One reason for the increase is the overall increase in call volume and the increase in patient inter-facility transfers.

4) ACCOUNT# 5200-BENEFITS-FICA/UC/WC \$66,364.00

These costs include all regular wage based fringe benefits for the employees described above. These benefits include FICA/Medicare contributions 7.65% of gross wages, unemployment insurance 3% of first \$12,000 gross wages of eligible employees, workers compensation insurance 6.51% of gross wages. We estimate the level of spending will increase by \$2,609.00 from FY 14.

5) ACCOUNT# 5201-BENEFITS-LIFE/RETIREMENT \$18,891.00

This account includes said benefits for the employees described above. These costs include 7.8% of gross wages for employer paid retirement contributions. The employer paid retirement contribution for FY 14 was 6.5% of gross wages. The City provides term life insurance through the Maine Public Employee Retirement Group Life Insurance Plan. Employees are eligible for \$1,000 of Life Insurance for every \$1,000 dollars of salary. Options for additional coverage insuring spouses or family is available at the employee's expense. Participation is available regardless of whether the employee participates in the Maine Public Employee Retirement System. We estimate the level of spending will increase by \$2,812.00 from FY 14.

6) ACCOUNT# 5202-BENEFITS-HEALTH/DENTAL/IP \$75,013.00

This account includes said benefits for the employees described above. These costs include a 4% increase in employer paid (85%) health insurance premiums from July 1, 2014 through December 31, 2014 and an estimated 8% increase from January 1, 2015 through June 30, 2015. These costs also include a 4% increase in employer paid (93%) dental insurance premiums from July 1, 2014 through December 31, 2014 and an estimated 6% increase from January 1, 2015 through June 30, 2015. We anticipate a 0% increase in employer paid short term disability insurance or Income Protection (93%) insurance premiums for fiscal year 2015. We estimate the level of spending will decrease by \$9,816.00 from FY 14.

7) ACCOUNT# 5204-AFF WAGE REIMBURSEMENT \$40,000.00

A portion of the full time Officers wages & benefits are paid for by the EMS budget. This amount is an off-setting revenue to the General Fund budget. We are proposing to keep this account the same as FY 14.

8) ACCOUNT# 5206-ADMINISTRATIVE-MANAGER \$24,035.00

A portion of the City Manager's salary & benefits is assigned to the EMS budget. This amount is an off-setting revenue to the General Fund budget. We are proposing to keep this account the same as FY 14.

9) ACCOUNT# 5208-ADMINISTRATIVE-FINANCE \$7,349.00

A portion of the Finance Director's salary & benefits is assigned to the EMS budget. This amount is an off-setting revenue to the General Fund budget. We are proposing to keep this account the same as FY 14.

10) ACCOUNT# 5209-ADMINISTRATIVE-PW MECHANIC \$3,841.00

A portion of the Public Works Mechanic's wages and benefit is assigned to the EMS budget. This amount is an off-setting revenue to the General Fund budget. We are proposing to keep this account the same as FY 14.

11) ACCOUNT# 5210 DUES \$1,600.00

This line item is for membership into two critical professional EMS organizations and our When to Work software. We are proposing a \$100.00 increase from FY 14 as the cost as gone up this year.

10) ACCOUNT# 5340-TELEPHONE \$1,964.00

This account covers the main phone line, fax machine, internet and cell phone charges. We are proposing a \$562.00 decrease from FY 14. The decrease is attributed to a change in phone systems.

11) ACCOUNT# 5350-RENTAL FEES \$17,486.00

A portion of the utilities and municipal software is assigned to the EMS budget. This amount is an off-setting revenue to the general fund budget. We are proposing a \$602.00 increase from FY 14.

12) ACCOUNT# 5400-CAPITAL OUTLAY-AMBULANCE \$45,000.00

These funds are set aside in a reserve account for the purchase of new apparatus and emergency equipment. We are proposing to keep this account the same as FY 14.

13) ACCOUNT# 5510-FUEL/OIL/LUBE \$29,000.00

This item covers the cost of fuel and regular vehicle maintenance. The increase is needed to cover the rising cost of diesel fuel and also our increase in call volume This is an increase of \$4000 from FY2014.

14) ACCOUNT#5530-TIRES \$2,500.00

We are proposing a one year only decrease by \$500.00 from FY 14. Some of the tires purchased during FY14 are still in good condition and can be used.

15) ACCOUNT# 5560-VEHICLE MAINTENANCE \$6,000.00

We are proposing to decrease this account by \$4,000.00 from FY 14. Trends in annual expenditure support a decrease this year. The mileage placed on our vehicles annually is increasing but proactive maintenance and care has staved off major repairs thus far.

16) ACCOUNT# 5610-OFFICE EQUIPMENT \$200.00

We are proposing a decrease of \$600.00 from FY 14.

17) ACCOUNT# 5620-AMBULANCE EQUIPMENT \$5,000.00

This line item is for maintenance, repair, and replacement of required equipment. We are proposing to decrease this account by \$2,000 from FY 14. Trends in annual expenditure support a decrease this year.

18) ACCOUNT# 5750-RADIOS/REPAIR \$300.00

We are proposing to decrease this account by \$500.00 from FY 14. This decrease is proposed for one year only because the required "narrow-banding" and other maintenance/ purchases were done in FY2013 and 14.

19) ACCOUNT# 5810-OFFICE SUPPLIES \$800.00

This line item is to offset the cost of regular office supplies to include the cost of checks, etc. We are proposing to keep this account the same as FY 14.

20) ACCOUNT# 5820-JANITORIAL SUPPLIES \$500.00

This line item is for expenses involved with cleaning supplies, etc. It is used to offset the fire budget. We purchase most of our supplies in bulk to reduce costs. We are proposing to decrease this account by \$300.00 from FY 14.

21) ACCOUNT# 5842-SUPPLIES-OXYGEN \$2,100.00

This line item is to keep medical oxygen on hand for emergency and non-emergency calls for service. We are proposing to increase this account by \$600.00 from FY 14. This increase is attributed to our increase in call volume. Trends in annual expenditures show a need to increase this line item.

22) ACCOUNT# 5844-SUPPLIES-PHARMACY \$500.00

This line item is to keep required medications on hand for emergency and non-emergency calls for service. We are proposing to decrease this account by \$2,500.00 from FY 14. This line item had surplus at the end of FY2013.

23) ACCOUNT# 5846-SUPPLIES-MEDICAL \$11,000.00

This line item is for medical supplies not covered under the Oxygen and Medications line items. We are proposing to keep this account the same as FY 14. Despite the increase in call volume, trends in annual expenditures support keeping the amount static.

24) ACCOUNT# 5852-MEDICAL SCREENINGS \$300.00

This line item is used to cover the cost of medical physicals as required. Employees are required to, at times and at a minimum, wear a face mask for their safety and protection. Basic medical physicals are required for all employees for this reason. In years prior, we have been able to save the taxpayers money for this service by using a trusted and local physician. There is no guarantee that this physician will continue to offer this service for the current rate. We are proposing to decrease this account by \$300.00 from FY 14. If this physician does, the trends in annual expenditures for this line item support the reduction.

25) ACCOUNT# 5855-DRUG/ALCOHOL TESTING \$300.00

This line item is used to cover the costs of screening for illegal drug use for new employees and other employees as warranted. We are proposing to keep this account the same as FY 14 and trends in annual expenditures for this line item support keeping this amount static.

26) ACCOUNT#5898-LICENSES & FEES \$1,100.00

This line item is to cover the cost for required state, etc. licenses and other associated fees. It includes all necessary licensing of the apparatus and the station. Currently, there are not any notices of increase for these licenses and fees. We are proposing to keep this account the same as FY 14.

27) ACCOUNT# 6050-TRAVEL \$750.00

This line item is to cover travel costs. Some reoccurring expenditures for this line item include contractually required reimbursement for meals when our employees are on longer patient inter-facility transfers. We are proposing to decrease this account by \$1,250.00 from FY 14 and trends in annual expenditures, including the increase in call volume, support such a reduction.

28) ACCOUNT# 6216 PROPERTY & CASUALTY \$7,000.00

This represents general liability, property insurance on equipment and vehicle insurance on the ambulance fleet. Currently, there are not any notices of increase for these insurances. We are proposing to keep this account the same as FY 14.

29) ACCOUNT# 6410 POSTAGE \$300.00

This line item is for postage costs associated with bill collections, notifications, and other required expenditures for ground mail. We are proposing to decrease this account by \$100.00 from FY 14 and trends in annual expenditures support the reduction.

30) ACCOUNT# 6415-ADVERTISING \$250.00

This line item is to cover the costs associated with advertising for new employees, both part-time and full-time, as well as any public notifications as required by the MaineEMS. We are proposing to decrease this account by \$750.00 from FY 14 and trends in annual expenditures support the reduction.

31) ACCOUNT# 6420-UNIFORMS \$1,250.00

This line item is to keep our employees in presentable uniforms as well as provide for hand and foot safety. Not only is this critical to safety and professionalism, it is also required by the union contract. We are obligated to provide 100% of the basic uniform on an as needed basis. This includes uniforms, boots, gloves, etc. We are proposing a one year reduction to account by \$750.00 from FY 14. We do not anticipate the need for outfitting too many of new employees during FY2015, however FY 2016 will need to be increased again to cover wear and tear.

32) ACCOUNT#6470-EDUCATION & TRAINING \$1,000.00

We are proposing to decrease this account by \$2,000.00 from FY 14. Additional professional training is certainly needed however I believe a temporary reduction in this line item from this budget is warranted.

33) ACCOUNT# 6510- LEGAL & AUDIT FEES \$3,600.00

This represents the EMS budget allocation for audit services. We are proposing to decrease this account by \$1,400.00 from FY 14.

34) ACCOUNT# 6550-CONTRACT SERVICES-BILLING \$18,000.00

This line item covers the cost of billing for services. The City of Caribou currently provides this service for us at a very reasonable rate. The medical billing process is a highly specialized field and the value provided by Caribou is unmatched. You could not find anyone to do the job, let alone attend to and understand the annual updates to Medicare and Mainecare for this cost. Despite call volume increases, we are proposing to decrease this account by \$5,000.00 from FY 14 and trends in annual expenditures support this reduction.

35) ACCOUNT# 6562-CONTRACT SERVICES-MAINTENANCE \$3,200.00

This line item is to cover reoccurring annual costs of third party inspection, calibration, and maintenance of expensive medical monitors. It is also for the maintenance of the office printer. It is a better value to have the contract for the printer than it is to buy the ink out right. We are proposing to decrease this account by \$1,000.00 from FY 14.

36) ACCOUNT# 6564-CONTRACT SERVICES-ALS BACKUP \$350.00

This line item is to cover the rare incident of requesting another ambulance service to assist with Advanced Life Support. It is very rare but still required to keep this line item funded and active. We are proposing to keep this account the same as FY 14 and trends in annual expenditures support this reduction.

37) ACCOUNT# 6566-CONTRACT SERVICES-CRH \$350.00

This line item is to cover the cost of taking hospital staff, as required, for critical patient inter-facility transfers. These critical patients might normally go by air but that is not always possible. When we have to take them, a nurse and or other staff is required and the hospital charges for this. It's rare to perform this type of transfer but we must always be prepared to meet the needs of these critically injured/ ill patients. We are proposing to decrease this account by \$650.00 from FY 14 and trends in annual expenditures support the reduction.

38) ACCOUNT# 8000-LINE OF CREDIT PAYMENTS \$3,000.00

This account is used to pay interest for the use of the line of credit. We have not had to use any portion of the line of credit but need to maintain the line of credit for cash flow purposes. We are proposing to keep this account the same as FY 14.

39) ACCOUNT# 9000-AMBULANCE-PRINCIPAL \$79,638.00

This is the final long-term debt principal payment for the start-up costs that included the purchase of three ambulances and equipment in 2009. We are proposing to increase this account by \$445.00 from FY 14.

40) ACCOUNT# 9010-AMBULANCE-INTEREST \$916.00

This is the final long-term debt interest payment for the start-up costs that included the purchase of three ambulances and equipment in 2009. We are proposing to decrease this account by \$446.00 from FY 14.