



Coast Life Support District
Budget Comparison
FY14 Preliminary Budget vs. FY13 Estimated Actual

(\$000)

<u>EMS PROGRAM</u>	<u>FY13 Est. Actual</u>	<u>FY14 Prelim</u>	<u>Change</u>
Income			
4000 Tax	913.1	913.1	--
4200 Ambulance	570.8	573.1	2.3
4x00 Other	4.3	3.6	(0.7)
Total	1488.2	1489.8	1.6
Expense			
5000 Personnel	1042.6	1058.1	15.5
6000 Ambulance Ops	141.8	162.0	20.2
6700 Overhead	63.5	60.8	(2.7)
6900 Training	10.0	11.0	1.0
8000 Interest	4.0	4.0	
9000 Depreciation	68.7	83.2	14.5
Total	1330.6	1379.1	48.5
<i>EMS Program Net</i>	<i>157.6</i>	<i>110.7</i>	<i>(46.9)</i>
<u>URGENT CARE PROGRAM</u>	<u>FY13 Est. Actual</u>	<u>FY14 Prelim</u>	<u>Change</u>
Income			
4000 UC Tax	197.0	197.4	--
Expenses			
7000 Urgent Care Program	207.2	238.1	30.9
<i>Urgent Care Program Net</i>	<i>(10.1)</i>	<i>(40.7)</i>	<i>(30.6)</i>

BUDGET FORMULATION NOTES - FISCAL YEAR 2013-2014

EMS INCOME Net change +\$1.6K

- 4000 Tax income forecast with *no changes*
- 4200 Ambulance Income + \$2.3K. *Changes based on (1) FY13 3rd Qtr collections averaging \$1551 per transport with no change in volume, and (2) reduction of income \$30K based on board action to raise Resident Discount to fifty percent.*

EMS EXPENSE Net change +\$44.4K

- 5000 Personnel Expense +\$15.5K *Net Increase from FY13 Actual*
 - 5200 Health Insurance +\$9.4K *To share 20% health insurance premium increase*
 - 5300 Payroll Taxes (\$2.3K)
 - 5350 CalPERS Increase +\$1.7K. *Reflects increase in 5400 Salaries and Wages.*
 - 5400 Salaries and Wages +\$5.0K. *Multiple puts and takes, longevity step increases for Operations Mgr and BLS EMT crew.*
 - 5500 Workers Comp Insurance +\$1.8K. *New payroll rate calculation.*
- 6000 Ambulance Operations/Overhead Net Increase +\$20.2K
 - 6030 Consultants – EMS Medical Director +\$14.4K. *Net increase over actual FY13 budget increase for mid-year hiring*
 - 6040 Dispatch Services +\$3.2K *Fact of Life fee increase.*
 - 6100 Station/Crew Housing +\$2.0K *Slight increases in facility costs*
 - 6300 Insurance (\$1K) *Reduced vehicle/liability insurance premium*
 - 6500 Supplies and Equipment – *no change*
 - 6700 Overhead/Administration (\$2.7K) *Many puts and takes, increased board expenses, reduce legal fees budget.*
 - 6900 Training Programs +\$1K. *Slight increase of staff training budget, eliminate outside instructors.*
- 9500 Depreciation Expense +\$14.5K *Depreciation on new ambulance (ten year) and FY14 Capital Equipment Purchase EKG monitor ~\$30K (five year depreciation)*

UC INCOME No change

UC EXPENSE Net change +\$30.9K

- 7010 Election Expense (April 2014) +\$30K.
- 7130 TeamHealth (Urgent Care triage line) +\$0.9K *Annual increase in contract*

Note: No budget yet for Urgent Care Consultant Services; this will come out of reserves if approved and included in the FY14 Final Budget

COAST LIFE SUPPORT DISTRICT

RESOLUTION No: _____

ADOPTION OF PRELIMINARY BUDGET FOR FISCAL YEAR 2014

WHEREAS, Coast Life Support District Board of Directors, Finance Committee and Staff have reviewed the current financial position for the past year, and

WHEREAS, the District has a need to maximize its revenues, including maintaining the benefit assessment special tax rates as approved by the voters for Emergency Medical Services, and

WHEREAS, the District has reviewed the Ambulance billing charges, in order to maximize revenue while maintaining rates consistent with medical cost inflation,

WHEREAS, the District will require the full assessment as authorized for Urgent Care services in order to fully fund the current program and provide adequate funds for development of any potential future after hours program and any other authorized use, and

WHEREAS, the District Board of Directors will approve any expenditures of Urgent Care funds in support of, but beyond current program, and

WHEREAS, Reserve funding must remain at prudent levels to support contingencies and capital replacement requirements, and

WHEREAS, Coast Life Support District anticipates Revenues of the following:

Sonoma County	\$457,426
Mendocino County	\$652,720
Ambulance Billings	\$573,106
Training Class Fees	\$2,000
Miscellaneous	<u>\$1,600</u>
Total Budgeted Revenue	\$1,686,852

WHEREAS, the following Expenditures will provide the resources necessary to meet the established objectives for the next Fiscal Year:

Ambulance Operations	\$1,220,104
District Administration & Overhead	\$60,842
Training Programs	\$11,000
Urgent Care Program	\$238,076
Interest & Depreciation	\$87,200
Reserve Fund Expense	<u>\$69,630</u>
Total Budgeted Expenditures	\$1,686,852

BE IT RESOLVED that the Board of Directors authorize its Officers, Administrator and Staff to make expenditures necessary to operate the Ambulance service and all Authorized programs,

BE IT FURTHER RESOLVED that the Board of Directors authorized the above amounts for the Coast Life Support District's Budget for Fiscal Year 2014.

The above resolution was introduced by Director _____, who moved its adoption, seconded by Director _____, and passed and adopted on this 20th day of May 2013 by the following roll call vote:

Directors: Toedter
 Randolph
 Rice
 Schwartz
 Dodds
 Perry
 Provencher

Ayes: Noes: Abstain: Absent:

WHEREUPON, the President declared the foregoing RESOLUTION adopted and SO ORDERED.

//signed//
Will Randolph, Secretary

**COAST LIFE SUPPORT DISTRICT
RESOLUTION No. _____**

**RESOLUTION OF THE BOARD OF DIRECTORS OF COAST LIFE SUPPORT
DISTRICT, STATE OF CALIFORNIA, ADOPTING THE PROPOSITION 4
APPROPRIATION LIMIT FOR THE FISCAL YEAR 2013-2014**

WHEREAS, each fiscal year a Proposition 4 limit must be established; and

WHEREAS, Proposition 111, Article XIII B, requires the Board of Directors of the Coast Life Support District to choose and adopt a certain method to increase this limit every year; and

WHEREAS, the Coast Life Support District had approved and adopted an Appropriation Limit for Fiscal Year 2011-2012 of \$1,337,071; and

WHEREAS, the Coast Life Support District has chosen the California Per Capita Personal Income and the Sonoma County Population Change Percentage factors in establishing the Proposition 4 limit; and

WHEREAS, the Coast Life Support District conducted an election on April 10, 2012 wherein the voters of the District passed a measure to increase the Emergency Medical Services tax rate from \$32 to \$44 per unit of benefit and to increase the appropriation limit to permit spending of the revenue raised by the tax, yielding an annual tax revenue increase of \$225,300, and

WHEREAS, the Board of Directors of the Coast Life Support District, having been informed by Sonoma County on May 10, 2013 of an error in the County's calculation of the FY 2012-2013 limits, now calculates the new Appropriation Limit to be \$1,167,135 based on sum of the tax income increase and the annual percentage change for the California Per Capita Personal Income which is 1.0512% and the local population growth change which is 1.0055%,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Coast Life Support District hereby adopts a new Appropriation Limit in the amount of \$1,167,135 for the Fiscal Year 2013-2014,

THE FOREGOING RESOLUTION was introduced by Director _____, who moved its adoption, seconded by Director _____, and then adopted by the following vote on the 20th day of May, 2013

Director Toedter _____ Director Randolph _____ Director Rice _____
Director Dodds _____ Director Perry _____ Director Schwartz _____
Director Provencher _____

Ayes: _____ Noes: _____ Abstain: _____ Absent: _____

WHEREUPON, the President declared the foregoing RESOLUTION adopted and

SO ORDERED

Will Randolph, Secretary to the Board