



2022 Fiscal Year Budget

January 1, 2022 through December 31, 2022

Approved: December 16, 2021

Revised: August 18, 2022

Johnson County Ambulance District Budget Summary 2022

REVENUE & INCOME		Original	Revised	Increase/
Accnt #	Revenue/ Income Description	Budget	Aug 18 2022	Decrease
I. EMS Service Revenue				
10	Ambulance Patient Revenue	\$ 3,288,000	\$ 3,288,000	
20	EMS Standby Revenue	\$ 1,500	\$ 1,500	
30	Administrative Service Revenue	\$ 1,000	\$ 1,000	
40	Cost Reimbursements	\$ 90,000	\$ 120,000	
	Total EMS Revenue	\$ 3,380,500	\$ 3,410,500	\$ 30,000
II. Organizational Revenue				
50	Tax & Economic Revenue	\$ 2,080,000	\$ 2,083,300	
60	Earnings on Investments	\$ 5,000	\$ 5,800	
70	Contributions	\$ -	\$ 250	
90	Miscellaneous Other Income	\$ 20,000	\$ 20,610	
	Total Organizational Revenue	\$ 2,105,000	\$ 2,109,960	\$ 4,960
III. Training Center Revenue				
100	Training Course Revenue	\$ 342,800	\$ 336,350	
200	Sales of Books and Materials	\$ 150	\$ 150	
	Total Training Center Revenue	\$ 342,950	\$ 336,500	\$ (6,450)
TOTAL INCOME		\$5,828,450	\$ 5,856,960	\$ 28,510
EMS OPERATING EXPENSES		Original	Revised	Increase/
Accnt #	Expense Accnt Name	Budget	Aug 18 2022	Decrease
1000	EMS Wages & Salaries	\$ 3,185,050	\$ 3,185,050	\$ -
1600	EMS Employee Benefits	\$ 696,750	\$ 656,900	\$ (39,850)
2000	Facility Costs	\$ 398,410	\$ 416,275	\$ 17,865
3000	Vehicle Costs	\$ 207,300	\$ 278,000	\$ 70,700
4000	Equipment Costs	\$ 15,400	\$ 20,450	\$ 5,050
5000	Supply & Materials Costs	\$ 262,050	\$ 244,150	\$ (17,900)
6000	Administrative Costs	\$ 286,440	\$ 300,535	\$ 14,095
	Total EMS Operating Expense	\$5,051,400	\$ 5,101,360	\$ 49,960
TRAINING CENTER EXPENSES		Original	Revised	Increase/
Accnt #	Expense Accnt Name	Budget	Aug 18 2022	Decrease
0100	Faculty Wages	\$ 306,600	\$ 305,600	\$ (1,000)
0160	Facility Benefits	\$ 42,150	\$ 47,515	\$ 5,365
0300	Training Vehicle Costs	\$ 8,200	\$ 2,950	\$ (5,250)
0400	Training Equipment Costs	\$ 2,500	\$ 950	\$ (1,550)
0500	Training Supplies & Materials Costs	\$ 70,300	\$ 55,800	\$ (14,500)
0600	Administrative Costs	\$ 53,620	\$ 54,200	\$ 580
	Total Training Center Expenses	\$ 483,370	\$ 467,015	\$ (16,355)

Johnson County Ambulance District Budget Summary 2022

Capital Expenses		Original	Revised	Increase/ Decrease
Accnt #	Expense Accnt Name	Budget	Aug 18 2022	
<u>Capital Purchase Expenses</u>				
1.0	Vehicles	\$ 204,490	\$ -	\$ (204,490)
3.0	Capital Medical Equipment	\$ 78,700	\$ 46,000	\$ (32,700)
Total Capital Purchases		\$ 283,190	\$ 46,000	\$ (237,190)
<u>Asset Warranty Expenses</u>				
0030	Medical Equip. Warranties & Service Plans	\$ 29,115	\$ -	\$ (29,115)
Total Capital Expenses		\$ 312,305	\$ 46,000	\$ (266,305)
Total All Expenses		\$5,847,075	\$ 5,614,375	\$ (232,700)

<u>Income & Expenses Summary</u>		Original	Revised
		Budget	Aug 18 2022
All Income		\$ 5,828,450	\$ 5,856,960
Capital Reserve Funds to be Used		\$ 18,625	\$ -
Total Budgeted Funds		\$5,847,075	\$ 5,856,960
<u>COSTS & EXPENSES</u>			
EMS Operating Expenses		\$ 5,051,400	\$ 5,101,360
Training Center Expenses		\$ 483,370	\$ 467,015
Capital Purchase Expenses		\$ 312,305	\$ 46,000
Total Budgeted Expenses		\$5,847,075	\$ 5,614,375
Carry Over Funds		\$ -	\$ 242,585

Johnson County Ambulance District Revenue Income Budget 2022

Revenues		Original Budget	Revised Aug 18 2022	Increase/Decrease	% of Change
Accnt	Sub Revenue Acct Name				
I. EMS Service Revenue					
10	Ambulance Patient Revenue	\$3,288,000	\$3,288,000		
20	EMS Standby Revenue	\$1,500	\$1,500		
30	Administrative Service Revenue	\$1,000	\$1,000		
40	Cost Reimbursements				
41	Medicaid FRA	\$90,000	\$120,000	\$30,000	33%
42	GEMT - Cost Reimbursement	\$0			
	Total EMS Revenue	\$3,380,500	\$3,410,500	\$30,000	1%
II. Organizational Revenue					
50	Tax Revenue				
51	Property Tax Collections	\$2,080,000	\$2,080,000		
52	Economic Development	\$0	\$3,300	\$3,300	100%
60	Earnings on Investments	\$5,000	\$5,800	\$800	16%
70	Contributions	\$0	\$250	\$250	100%
90	Miscellaneous Other Income				
91	Rebates and Refunds	\$0	\$0		
92	Sale of Assets & Equipment	\$0	\$0		
93	Lease Property Income	\$18,000	\$18,000		
98	Credit Card Rewards	\$2,000	\$2,500	\$500	25%
99	Miscellaneous Other Income	\$0	\$110	\$110	100%
		\$20,000	\$20,610		
	Total Organizational Revenue	\$2,105,000	\$2,109,960	\$4,960	0.2%
III. Training Center Revenue					
100	Training Course Revenue				
101	CPR & First Aid	\$4,200	\$4,200		
102	EMR Program	\$15,900	\$9,450	(\$6,450)	-41%
103	EMT Program	\$62,100	\$62,100		
105	Paramedic Program	\$251,600	\$251,600		
106	EMS Certification Courses	\$8,000	\$3,000	(\$5,000)	-63%
107	EMS Education Courses	\$1,000	\$6,000	\$5,000	500%
		\$342,800	\$336,350	(\$6,450)	-2%
200	Sales of Books and Materials	\$150	\$150		
	Total Training Revenue	\$342,950	\$336,500	(\$6,450)	-2%
TOTAL REVENUE & INCOME		Original Budget	Revised Aug 18 2022	Increase/Decrease	% of Change
	EMS Service Revenue	\$3,380,500	\$3,410,500	\$30,000	1%
	Organizational Revenue	\$2,105,000	\$2,109,960	\$4,960	0.2%
	Training Center Revenue	\$342,950	\$336,500	(\$6,450)	-2%
	Total Revenue & Income	\$5,828,450	\$5,856,960	\$28,510	0.5%

Johnson County Ambulance District EMS Operating Expense Budget 2022

EMS OPERATING EXPENSES		Original	Revised	Increase/	% of		
Accnt	Sub	Expense	Accnt Name	Budget	Aug 18 2022	Decrease	Change
I. LABOR COSTS							
1000	EMS Wages & Salaries						
1100		<u>Medical Director</u>		\$45,000	\$30,000		
1200		<u>EMS Response Personnel</u>		\$2,375,000	\$2,341,050		
1300		<u>EMS Management</u>		\$598,350	\$645,500		
1400		<u>Administration</u>		\$166,700	\$168,500		
		Total EMS Wages & Salaries		\$3,185,050	\$3,185,050		
1600	EMS Employee Benefits						
1610	<u>Health & Medical Benefits</u>						
1611		Employee Health Insurance		\$387,000	\$360,000	(\$27,000)	-7%
1612		Health Reimbursement Account		\$30,000	\$20,000	(\$10,000)	-33%
1613		Dental Insurance Premiums		\$21,750		(\$21,750)	-100%
		Total Health & Medical Benefits		\$438,750	\$380,000	(\$58,750)	-13%
1620		<u>Disability Insurance</u>		\$28,800	\$28,800		
1630		<u>Life Insurance</u>		\$1,800	\$1,800		
1641		<u>Retirement - LAGERS</u>		\$124,600	\$148,000	\$23,400	19%
1650		<u>Educational Assistance Benefits</u>		\$7,500	\$3,000	(\$4,500)	-60%
1660		<u>Workers Comp. Insurance</u>		\$95,000	\$95,000		
1670		<u>Other Fringe Benefits</u>		\$300	\$300		
		Total EMS Employee Benefits		\$696,750	\$656,900	(\$39,850)	-6%
		TOTAL LABOR COSTS		\$3,881,800	\$3,841,950	(\$39,850)	-1%
II. FACILITY COSTS							
2200	Facility Debt and Interest						
2210		HQ House 1: Warrensburg Facility		\$242,810	\$243,545		
2300	Property Insurance						
2310		Property Insurance Expenses		\$12,000	\$12,000		
2400	Cost of Ownership						
2410		Janitorial & Cleaning Services		\$35,000	\$41,400	\$6,400	18%
2420		Pest Control		\$1,600	\$1,600		
2430		Lawn Care		\$14,000	\$14,000		
2440		Snow Removal		\$8,000	\$8,000		
2450		Fire Protection Systems		\$3,000	\$3,000		
2460		Security Systems		\$1,500	\$1,500		
		Total Facility Cost of Ownership		\$63,100	\$69,500	\$6,400	10%

Johnson County Ambulance District EMS Operating Expense Budget 2022

EMS OPERATING EXPENSES			Original Budget	Revised Aug 18 2022	Increase/Decrease	% of Change
Accnt	Sub	Expense Acct Name				
2500		<u>Facility Maintenance</u>				
2510		Facility Maintenance & Repairs	\$20,000	\$20,000		
2520		HVAC Systems Maintenance	\$1,500	\$1,500		
2530		Generator PM & Repairs	\$2,800	\$6,080	\$3,280	117%
		Total Facility Maintenance	\$24,300	\$27,580	\$3,280	13%
2600		<u>Utilities</u>				
2610		Electricity	\$35,000	\$32,000	(\$3,000)	-9%
2620		Gas/ Heating Fuel	\$8,000	\$15,500	\$7,500	94%
2630		Water Service	\$4,500	\$4,200		
2640		Sewer Service	\$4,200	\$4,200		
2650		Garbage/ Trash Service	\$2,500	\$5,750	\$3,250	130%
2660		Generator Fuel	\$800	\$800		
2690		Other Utility Expenses				
2694		House 4 Estate Utility Dues	\$1,200	\$1,200		
		Total Utilities Costs	\$56,200	\$63,650	\$7,450	13%
		TOTAL FACILITY COSTS	\$398,410	\$416,275	\$17,865	4%
III.		<u>VEHICLE COSTS</u>				
3100		<u>Ambulance Costs</u>				
3110		Fuel	\$92,000	\$145,000	\$53,000	58%
3120		Maintenance & Repair	\$65,000	\$75,000	\$10,000	15%
3190		Other Ambulance Expenses	\$2,500	\$2,500		
		Total Ambulance Costs	\$159,500	\$222,500	\$63,000	39%
3200		<u>Response Vehicle Costs</u>				
3210		Fuel	\$6,800	\$12,000	\$5,200	76%
3220		Maintenance & Repair	\$4,500	\$8,000	\$3,500	78%
		Total Response Vehicle Costs	\$11,300	\$20,000	\$8,700	77%
3300		<u>Support Vehicles & Trailers</u>				
3310		Fuel	\$300	\$300		
3320		Maintenance & Repair	\$1,200	\$1,200		
		Total Support Vehicle Costs	\$1,500	\$1,500		
3400		<u>Other Vehicle Costs</u>				
3410		Vehicle Registration Costs	\$500	\$0	(\$500)	-100%
3420		Vehicle Licenses & Fees	\$500	\$0	(\$500)	-100%
3430		Vehicle Insurance Costs	\$34,000	\$34,000		
		Total Other Vehicle Costs	\$35,000	\$34,000	(\$1,000)	-3%
		TOTAL VEHICLE COSTS	\$207,300	\$278,000	\$70,700	34%

**Johnson County Ambulance District
EMS Operating Expense Budget 2022**

EMS OPERATING EXPENSES			Original	Revised	Increase/	% of
Acct	Sub	Expense Acct Name	Budget	Aug 18 2022	Decrease	Change
IV. EQUIPMENT COSTS						
4000		<u>Equipment Costs</u>				
4100		<u>Medical Equip. Maint.</u>				
4110		Cardiac Monitors/ Defibrillators	\$800	\$800		
4120		Stretcher Maintenance	\$2,500	\$2,500		
4130		Power Lift Maintenance	\$2,500	\$2,500		
4140		Ventilator Maintenance	\$600	\$600		
4150		IV Pump Maintenance	\$150	\$150		
4160		CPR Device Maintenance	\$500	\$500		
4190		Other Medical Equipment Maint.	\$500	\$500		
		Total Medical Equip. Maint. Costs	\$7,550	\$7,550		
4200		<u>Non-Medical Equipment Costs</u>				
4210		Comm Equipment Rental/ Lease				
	4211	Radio Tower Fees	\$500	\$800		
4220		Communications Equipment Maint.	\$2,500	\$5,550	\$3,050	122%
4230		Computer & Tech Rental/ Lease				
	4233	Postage Machine Lease	\$650	\$650		
4240		Computer & Tech Maint. & Repair				
	4241	System Hardware	\$800	\$800		
	4242	Desktops & Workstations	\$400	\$400		
	4243	Mobile Computers & Tablets	\$400	\$400		
	4244	Facility Wi-Fi	\$800	\$200	(\$600)	-75%
	4245	Mobile Wi-Fi	\$800	\$800		
	4246	Printers & Copiers	\$500	\$2,800	\$2,300	460%
	4249	Other IT Hardware	\$500	\$500		
			\$4,200	\$5,900	\$1,700	40%
		Total Non-Medical Equip. Costs	\$7,850	\$12,900	\$5,050	64%
		TOTAL EQUIPMENT COSTS	\$15,400	\$20,450	\$5,050	33%
V. SUPPLY & MATERIALS COSTS						
5100		<u>Medical Supply Costs</u>				
5110		Oxygen / Medical Gases	\$16,000	\$16,000		
5120		Medical Supplies	\$115,000	\$100,000	(\$15,000)	-13%
5130		Medication Costs	\$25,000	\$25,000		
5140		Non-Capital Medical Equipment	\$12,000	\$5,000	(\$7,000)	-58%
5190		Special EMS Operations Supply	\$5,650	\$5,650		
		Total Medical Supply Costs	\$173,650	\$151,650	(\$22,000)	-13%

Johnson County Ambulance District EMS Operating Expense Budget 2022

EMS OPERATING EXPENSES			Original	Revised	Increase/	% of
Accnt	Sub	Expense Accnt Name	Budget	Aug 18 2022	Decrease	Change
5200		<u>Non-Medical Supply Costs</u>				
5210		Office Supplies	\$10,000	\$10,000		
5220		Facility Supplies	\$6,800	\$8,400	\$1,600	24%
5230		Uniforms	\$25,000	\$35,000	\$10,000	40%
5240		Protective Gear	\$12,000	\$12,000		
5250		Employee Training Supplies	\$4,500	\$4,500		
5260		Public Education & PR Supplies	\$2,000	\$2,000		
5270		Food & Beverages	\$600	\$600		
		Total Non-Medical Supply Costs	\$60,900	\$72,500	\$11,600	19%
5300		<u>Non-Medical Non-Capital Equipment</u>				
5310		Comm Equipment Purchase	\$4,500	\$2,000	(\$2,500)	-56%
5320		Computer & Tech Purchase	\$15,000	\$12,000	(\$3,000)	-20%
5330		Furniture & Equipment	\$8,000	\$6,000	(\$2,000)	-25%
		Total Non-Medical Non-Capital	\$27,500	\$20,000	(\$7,500)	-27%
		TOTAL SUPPLY & MATERIALS COSTS	\$262,050	\$244,150	(\$17,900)	-7%
VI.		<u>ADMINISTRATIVE COSTS</u>				
6100		<u>Medical Related Support Costs</u>				
6120		Medical Waste Disposal	\$1,500	\$1,500		
6190		Other Medical Support Services	\$200	\$200		
		Total Medical Related Support Costs	\$1,700	\$1,700		
6200		<u>Non-Medical Administrative Costs</u>				
6210		Computer & IT Programs				
6211		Accounting Software	\$2,160	\$2,160		
6212		ePatient Care Reporting Program	\$12,000	\$10,200	(\$1,800)	-15%
6213		Patient Account Billing Software	\$33,950	\$36,000	\$2,050	6%
6214		Operational Management Programs	\$24,400	\$24,400		
6215		Email and File Management	\$11,720	\$11,720		
6216		Document & Editing Software	\$1,000	\$1,000		
6217		Mobile WIFI Router Program	\$600	\$600		
6218		Website	\$1,800	\$1,000	(\$800)	-44%
6219		Other Software & Programs	\$500	\$500		
		Total Computer & IT Programs	\$88,130	\$87,580	(\$550)	-1%
6220		IT Support Services & Systems	\$2,400	\$2,400		
6230		Telephone Service	\$1,600	\$1,600		
6240		Internet Service	\$26,000	\$26,000		
6250		Cellular Service	\$5,600	\$5,600		

Johnson County Ambulance District EMS Operating Expense Budget 2022

EMS OPERATING EXPENSES			Original Budget	Revised Aug 18 2022	Increase/Decrease	% of Change
Accnt	Sub	Expense Acct Name				
6260		Billing & Collections Expenses				
	6261	Electronic Claims Fees	\$3,200	\$3,200		
	6262	Customer Credit Services	\$650	\$650		
	6263	Credit Card Collection Fees	\$5,500	\$5,500		
	6269	Other Billing Expenses	\$500	\$500		
			\$9,850	\$9,850		
6270		Legal Services	\$800	\$800		
6280		Financial & Accounting Services				
	6281	Payroll Processing	\$6,500	\$7,800	\$1,300	20%
	6283	Financial Audit	\$12,000	\$10,500	(\$1,500)	-13%
	6284	Bank Fees	\$600	\$600		
	6285	Credit Card Finance Charges	\$150	\$0	(\$150)	-100%
	6286	Purchasing & Procurement	\$1,800	\$1,800		
	6287	Cost of Bids & RFPs	\$500	\$500		
			\$21,550	\$21,200	(\$350)	-2%
6290		Administrative Office Costs				
	6291	Postage	\$5,000	\$5,000		
	6292	Shipping Expenses	\$400	\$400		
	6293	USPS - PO Box Fee	\$345	\$375	\$30	9%
	6294	Shredding Services	\$1,000	\$1,000		
	6295	Service Charge & Penalties	\$100	\$100		
	6296	Licenses & Permits	\$100	\$325	\$225	225%
	6299	Other Administrative Expenses	\$200	\$200		
			\$7,145	\$7,400	\$255	4%
		Total Non-Medical Administrative Costs	\$163,075	\$162,430	(\$645)	-0.4%
6300		Human Resources & Employee Support				
6310		Employment Services				
	6312	Employee Physicals & Exams	\$1,200	\$1,200		
	6313	Drug Screens	\$600	\$600		
	6314	Driving Record Checks	\$400	\$400		
	6315	Background Checks	\$1,500	\$1,500		
	6319	Other Employment Services	\$200	\$200		
			\$3,900	\$3,900		
6320		Employee Health				
	6321	Vaccinations for Employees	\$2,500	\$2,500		
	6329	Other Employee Health	\$500	\$500		
			\$3,000	\$3,000		
6330		Worker Injury Care Costs	\$2,500	\$2,500		
6340		Employee Training & Certification	\$19,000	\$19,000		
6350		Employee & Labor Relations	\$5,650	\$5,650		
6360		Human Resource Services	\$2,700	\$2,700		
		Total Human Recourses Expenses	\$36,750	\$36,750		

Johnson County Ambulance District EMS Operating Expense Budget 2022

EMS OPERATING EXPENSES			Original	Revised	Increase/	% of
Acct	Sub	Expense Acct Name	Budget	Aug 18 2022	Decrease	Change
6400		<u>Business Expenses</u>				
6410		Business Travel Expenses	\$22,500	\$22,500		
6420		Advertising & Marketing				
	6422	Employee Recruitment	\$2,400	\$3,200	\$800	33%
	6423	Legal Notice	\$250	\$250		
			<u>\$2,650</u>	<u>\$3,450</u>		
6430		Memberships & Subscriptions	\$4,265	\$4,265		
6440		Public Relations & Education	\$3,500	\$3,500		
6450		Business Meals & Entertainment	\$200	\$200		
6460		Refunds and Replacement Costs				
	6461	Patient Account Refunds	\$15,000	\$30,000	\$15,000	100%
	6462	Replacement of Lost Property	\$500	\$500		
	6463	Repair to Damage Property	\$1,500	\$1,500		
			<u>\$17,000</u>	<u>\$32,000</u>	\$15,000	88%
6470		Liability & Corporate Insurance	\$28,000	\$28,000		
6480		Board of Directors Expenses				
	6481	Election Costs	\$4,500	\$3,800	(\$700)	-16%
	6482	Board Meeting Expenses	\$200	\$200		
	6483	Board Member Training	\$800	\$550	(\$250)	-31%
	6484	Board Member Travel	\$500	\$190	(\$310)	-62%
	6485	Board Member Uniforms	\$400	\$600	\$200	50%
	6484	Other Board Expenses	\$200	\$200		
			<u>\$6,600</u>	<u>\$5,540</u>	(\$1,060)	-16%
6490		Miscellaneous Business Expenses	\$200	\$200		
		Total Business Expenses	<u>\$84,915</u>	<u>\$99,655</u>	\$14,740	17%
		TOTAL ADMINISTRATIVE COSTS	<u>\$286,440</u>	<u>\$300,535</u>	\$14,095	5%

EMS OPERATING EXPENSES		Original	Revised	Increase/	% of
		Budget	Aug 18 2022	Decrease	Change
	Labor Costs	\$3,881,800	\$3,841,950	(\$39,850)	-1%
	Facility Costs	\$398,410	\$416,275	\$17,865	4%
	Vehicle Costs	\$207,300	\$278,000	\$70,700	34%
	Equipment Costs	\$15,400	\$20,450	\$5,050	33%
	Supply & Materials Costs	\$262,050	\$244,150	(\$17,900)	-7%
	Administrative Costs	\$286,440	\$300,535	\$14,095	5%
	Total EMS Operating Expenses	<u>\$5,051,400</u>	<u>\$5,101,360</u>	\$49,960	1%

Johnson County Ambulance District Training Center Expense Budget 2022

Training Center Expenses			Original	Revised	Increase/	% of
Acct	Sub	Expense Acct Name	Budget	Aug 18 2022	Decrease	Change
I. <u>LABOR COSTS - Training Center</u>						
0100		<u>Faculty Wages</u>				
0110		Training Medical Director	\$10,000	\$10,000		
0120		Program Director	\$96,600	\$96,600		
0130		Faculty / Lead Instructors	\$198,000	\$198,000		
0140		Adjunct Instructors	\$2,000	\$1,000	(\$1,000)	-50%
		Total Faculty Wages	\$306,600	\$305,600	(\$1,000)	0%
0160		<u>Faculty Benefits</u>				
0161		Health & Medical Benefits-TC				
	0161.1	Faculty Health Insurance	\$22,200	\$22,200		
	0161.2	Health Reimbursement Acct - TC	\$5,000	\$7,500	\$2,500	50%
	0161.3	Faculty Dental Insurance	\$1,400	\$1,600	\$200	14%
			\$28,600	\$31,300		
0162		Disability Insurance - Faculty	\$450	\$2,000	\$1,550	344%
0163		Life Insurance - Faculty	\$100	\$115	\$15	15%
0164		Retirement / Pension - TC	\$10,000	\$12,500	\$2,500	25%
0165		Educational Assistance Benefits - TC	\$3,000	\$1,500	(\$1,500)	-50%
0167		Other Fringe Benefits - Faculty	\$0	\$100	\$100	100%
		Total Faculty Benefits	\$42,150	\$47,515	\$5,365	13%
III. <u>VEHICLE COSTS</u>						
0300		<u>Training Vehicle Costs</u>				
0310		Fuel - Training Vehicle	\$3,200	\$250	(\$2,950)	-92%
0320		Maintenance & Repair - Training Vehicle	\$3,500	\$2,700	(\$800)	-23%
0350		Other Vehicle Costs - Training Vehicle	\$1,500	\$0	(\$1,500)	-100%
		Total Training Vehicle Costs	\$8,200	\$2,950	(\$5,250)	-64%
IV. <u>EQUIPMENT COSTS</u>						
0400		<u>Equipment Costs - Training Center</u>				
0410		Training Equipment Costs	\$1,500	\$250	(\$1,250)	-83%
0420		Communication Equipment Maint - TC	\$500	\$500		
0430		Computer & Tech Equipment - TC	\$500	\$200	(\$300)	-60%
		Total Training Equipment Costs	\$2,500	\$950	(\$1,550)	-62%

Johnson County Ambulance District Training Center Expense Budget 2022

Training Center Expenses			Original Budget	Revised Aug 18 2022	Increase/Decrease	% of Change
Accnt	Sub	Expense Acct Name				
V. SUPPLY & MATERIALS COSTS						
0500		<u>Training Center Supplies & Materials</u>				
0510		Training Course Supplies				
	0511	CPR/ First Aid Supplies	\$2,100	\$3,000	\$900	43%
	0512	EMR Course Supplies	\$500	\$500		
	0513	EMT Course Supplies	\$16,500	\$13,000	(\$3,500)	-21%
	0515	Paramedic Course Supplies	\$18,500	\$18,500		
	0516	EMS Certification Course Supplies	\$12,500	\$4,000	(\$8,500)	-68%
	0517	EMS Education Course Supplies	\$4,500	\$2,500	(\$2,000)	-44%
	0519	Other Training Course Supplies	\$500	\$500		
		Total Training Course Supplies	<u>\$55,100</u>	<u>\$42,000</u>	(\$13,100)	-24%
0520		Manikins & Trainers (Non-Capital)	\$6,000	\$6,000		
0530		Office Supplies - Training Center	\$1,200	\$1,200		
0540		Facility Supplies - Training Center	\$1,000	\$250	(\$750)	-75%
0550		Instructor Uniforms	\$1,500	\$900	(\$600)	-40%
0560		Food & Beverages - Training Center	\$1,000	\$750	(\$250)	-25%
0570		Comm Equipment Purchase - TC	\$800	\$500	(\$300)	-38%
0580		Computer & Tech Purchase - TC	\$2,500	\$3,000	\$500	20%
0590		Furniture & Equipment - TC	\$1,200	\$1,200		
		Total Training Center Supplies & Materials	<u>\$70,300</u>	<u>\$55,800</u>	(\$14,500)	-21%
VI. ADMINISTRATIVE COSTS						
0600		<u>Administrative Costs - Training Center</u>				
0610		Computer & IT Programs - TC				
	0611	Online Edu Content & Programs	\$1,500	\$1,500		
	0612	FISDAP	\$16,220	\$12,500	(\$3,720)	-23%
	0613	Scheduling & Course Registration	\$0	\$600	\$600	100%
	0616	Document & Editing Software	\$200	\$200		
	0618	Training Center Website	\$500	\$500		
	0619	Other IT Programs	\$500	\$500		
			<u>\$18,920</u>	<u>\$15,800</u>	(\$3,120)	-16%
0620		IT Support Services & Systems - TC	\$500	\$500		
0630		Communications Expense - TC				
	0633	Cellular Service	\$1,600	\$1,600		
			<u>\$1,600</u>	<u>\$1,600</u>		

Johnson County Ambulance District Training Center Expense Budget 2022

Training Center Expenses			Original Budget	Revised Aug 18 2022	Increase/Decrease	% of Change
Accnt	Sub	Expense Acct Name				
0640		Business Expenses - Training Center				
	0641	Billing Expenses - Training Center	\$12,000	\$12,000		
	0643	Legal Services - Training Center	\$500	\$500		
	0644	Association Membership Fees - TC	\$1,500	\$1,500		
	0645	Journals & Magazines - TC	\$150	\$150		
	0646	Business Travel Expenses - TC	\$4,500	\$4,500		
	0647	Accreditation Expenses - TC	\$3,600	\$5,200	\$1,600	44%
	0649	Miscellaneous Business Expenses - TC	\$500	\$500		
			<u>\$22,750</u>	<u>\$24,350</u>	\$1,600	7%
0650		Human Resources - TC				
	0653	Worker Injury Care Costs - TC	\$500	\$500		
	0654	Instructor Training & Certifications - TC	\$1,500	\$2,000	\$500	33%
			<u>\$2,000</u>	<u>\$2,500</u>		
0670		Advertising & Promotion - TC				
	0671	Business Advertising - TC	\$3,600	\$2,500	(\$1,100)	-31%
	0672	Employee Recruitment - TC	\$600	\$0	(\$600)	-100%
	0673	Public Relations - TC	\$450	\$450		
	0674	Special Functions	\$500	\$0	(\$500)	-100%
			<u>\$5,150</u>	<u>\$2,950</u>	<u>(\$2,200)</u>	<u>-43%</u>
0690		Administrative Office Costs - TC				
	0691	Postage	\$400	\$200	(\$200)	-50%
	0692	Shipping	\$150	\$150		
	0693	Service Charge & Penalties	\$50	\$50		
	0698	Student Account Refunds	\$2,000	\$6,000	\$4,000	200%
	0699	Other Administrative Expenses	\$100	\$100		
			<u>\$2,700</u>	<u>\$6,500</u>	<u>\$3,800</u>	<u>141%</u>
		Total Training Center Administrative Costs	<u>\$53,620</u>	<u>\$54,200</u>	\$580	1%

Training Center Expenses	Original Budget	Revised Aug 18 2022	Increase/Decrease	% of Change
Labor Costs	\$348,750	\$353,115	\$4,365	1%
Vehicle Costs	\$8,200	\$2,950	(\$5,250)	-64%
Equipment Costs	\$2,500	\$950	(\$1,550)	-62%
Supply & Materials Costs	\$70,300	\$55,800	(\$14,500)	-21%
Administrative Costs	\$53,620	\$54,200	\$580	1%
Total Training Center Expenses	<u>\$483,370</u>	<u>\$467,015</u>	(\$16,355)	-3%

**Johnson County Ambulance District
Training Center Expense Budget 2022**

(\$2,500) -263%

**Johnson County Ambulance District
Capital Purchase Budget 2022**

Capital Purchase Expenses		Original	Revised
AccntSub	Expense Acct Name	Budget	Aug. 18 2022
1.0	<u>Vehicles</u>		
1.1	Ambulances	\$204,490	\$0
3.0	<u>Capital Medical Equipment</u>		
3.2	Stretchers	\$15,750	\$0
3.3	Stretcher Loading Equipment	\$16,950	\$0
3.9	Other Medical Equipment		
	Technimount Safety Arms setups	\$46,000	\$46,000
	Total Capital Medical Equipment	\$78,700	\$46,000
	TOTAL CAPITAL PURCHASES	\$283,190	\$46,000
<u>ASSET WARRANTIES EXPENSES</u>			
0030	<u>Medical Equipment Warranties & Service Plans</u>		
	Stryker ProCare - Stretchers (3)	\$10,980	\$0
	Stryker ProCare - PowerLoads (3)	\$18,135	\$0
		\$29,115	\$0
	Total Extended Warranties and Service Plan	\$29,115	\$0

Budget Revision Notes & Explanations 2022 Budget Revision August 18, 2022

Revenue & Income Budget Revisions

- | | |
|---|-------------------------|
| 41 Medicaid FRA | \$30,000 increase (33%) |
| Income budget increase due to increased Medicaid collections. | |
| 52 Economic Development | \$3,300 increase (100%) |
| Not included in original budget as unable to project income amount. | |
| Income budget increase due to economic development payment from the City of Warrensburg. | |
| 60 Earning on Investments | \$800 increase (16%) |
| Income budget increase due to higher interest rates on money market funds. | |
| 70 Contribution | \$250 increase (100%) |
| Not included in original budget as unable to project income amount. | |
| Donation received. Budget increase to match actual. | |
| 98 Credit Card Rewards | \$500 increase (25%) |
| Income budget increase due to increase credit card point earnings. | |
| 99 Miscellaneous Other Income | \$110 increase (100%) |
| Not included in original budget as unable to project income amount. | |
| Budget increase to match actual. | |
| 102 EMR Program | \$6,450 decrease (41%) |
| Decrease due to reduced number of EMR programs with UCM Police Academy and local industry. | |
| 106 EMS Certification Courses | \$5,000 decrease (63%) |
| Decrease due to reduced number of non-JCAD students and reduced number of non-JCAD courses offerings. | |
| 107 EMS Education Courses | \$5000 increase (500%) |
| Increase due to increased number of non-JCAD courses offerings. | |

EMS Operations Expense Budget Revisions

- | | |
|---|-------------------------|
| 1611 Employee Health Insurance | \$27,000 decrease (7%) |
| Budget reduced. Over-budgeted category based on plan selection. | |
| 1612 Health Reimbursement Account | \$10,000 decrease (33%) |
| Budget reduced. Decreased utilization. | |
| 1613 Dental Insurance | \$1,750 decrease (8%) |
| Budget reduced. Over-budgeted category based on plan selection. | |
| 1641 Retirement – LAGERS | \$23,400 increase (19%) |
| Underbudgeted category. Did not factor JCAD's increase cost % into calculations. | |
| 1650 Educational Assistance | \$4,500 decrease (60%) |
| Budget reduced. Decreased utilization. | |
| 2410 Janitorial & Cleaning Services | \$6,400 increase (18%) |
| Monthly contractual cost is \$3,192.21. A couple 2021 invoices went unsubmitted and unpaid. Account balance is now current with remaining services to be billed for August through December 2022. | |
| 2530 Generator PM & Repair | \$3,280 increase (117%) |
| Facility generators were not under maintenance contact. Established a PM and repair contract for all facility generators. | |
| 2610 Electricity | \$3,000 decrease (9%) |
| Budget reduced. Over-budgeted for utilization and cost. | |

2620 Gas & Fuel – Facilities \$7,500 increase (94%)
 Unanticipated rise in costs for gas and under-budgeted for utilization.
 Example comparison: Natural gas price March 2021 \$0.11495
 Natural gas price March 2022 \$0.15825

2650 Garbage/ Trash Service \$3,250 increase (130%)
 Price increase for service by Republic. Republic agreement moved our status from residential rates at ambulance Houses to commercial rates.
 Original budget was for \$208 per month. Under new contract it is \$700 per month.

3110 Fuel – Ambulances \$53,000 increase (58%)
 Unanticipated rise in costs. High diesel fuel prices
 Example comparison: Diesel price July 2021 \$2.37 per gallon
 Diesel price July 2022 \$4.43 per gallon

3120 Maint. & Repair – Ambulances \$10,000 increase (15%)
 Delay in receiving new ambulances resulting in utilization of older units resulting in have higher maintenance costs. Increase in unplanned maintenance and repairs. Higher shop rates.
 \$19,945 deposit paid to Perry Ledge Collision for crash ambulance repairs. Will be reimbursed by auto insurance.

3210 Fuel – Response Vehicles \$5,200 increase (76%)
 Unanticipated rise in costs. High diesel fuel prices
 Example comparison: Unleaded price July 2021 \$2.26 per gallon
 Unleaded price July 2022 \$3.68 per gallon

3220 Maint. & Repair – Response Vehicles \$3,500 increase (78%)
 Two vehicles required 100,000 miles services at \$2,375 & \$1,257 each (not included in original budget planning). Increased parts and labor costs

3410 Vehicle Registration Costs \$500 decrease (100%)
 Budget expenses will not be needed in 2022.

3420 Vehicle Licenses & Fees \$500 decrease (100%)
 Budget expenses will not be needed in 2022.

4220 Communication Equip. Maintenance \$3,050 increase (122%)
 Unanticipated radio system repair in late 2021 billed and paid in 2022 after budget approval. Under budgeted.

4240 Computer & Tech Maintenance & Repair \$1,700 increase
 Under- budgeted. Failed to include annual maintenance and support agreement for copy machine \$2,628.
 • Line-item category adjustments based on actual costs.

5120 Medical Supplies \$15,000 decrease (13%)
 Budget reduced. Cost reduction.

5140 Non-Capital Medical Equipment \$7,000 decrease (58%)
 Budget reduced. Cost reduction.

5220 Facility Supplies (including janitorial) \$1,600 increase (24%)
 Increased prices and cost.

5230 Uniforms \$10,000 increase (40%)
 Under budgeted for line item. Failed to budget “back ordered items” that we received in 2022.
 Increase prices and ongoing supply chain issues.

5310 Communications Equipment Purchase \$2,500 decrease (56%)
 Budget decrease. New radios with new ambulance will not be purchase in 2022.

5320 Computer & Technology Purchase. \$3,000 decrease (20%)
 Budget reduced. Cost reduction

5330 Furniture & Equipment \$2,000 decrease (25%)
 Budget reduced. Cost reduction

6212 ePatient Care Reporting Program \$1,800 decrease (15%)

Budget reduced. All contractual costs paid for budget year.

6213 Patient Account Billing Software/ Programs \$2,050 increase (6%)
 Under budgeted for line item based on utilization (cost per claim).
 A couple 2021 invoices went unsubmitted and unpaid until 2022.

6218 Website \$800 decrease (44%)
 Budget reduced. All contractual costs paid for budget year.

6281 Payroll Processing \$1,300 increase (20%)
 Under budgeted for line item based on utilization.

6283 Financial Audit \$1,500 decrease (13%)
 Budget reduced to actual cost. Expenses paid.

6285 Credit Card Finance Charges \$150 decrease (100%)
 Budget reduced. Funding not necessary

6293 USPA – PO Box Fee \$30 increase (9%)
 PO box rate increase

6296 Licenses & Permits \$225 increase (225%)
 Unbudgeted. New employee notary license necessary.

6340 Employee Training & Certification
 No change in budget category. Changes in line-item allocations (management level).

6410 Business Travel Expenses
 No change in budget category. Changes in line-item allocations (management level).

6420 Employee Recruitment \$800 increase (33%)
 Increased cost and utilization of Indeed advertisements.

6430 Memberships & Subscriptions
 No change in budget category. Changes in line-item allocations (management level).

6440 Public Relations & Education
 No change in budget category. Changes in line-item allocations (management level).

6461 Patient Account Refunds \$15,000 increase (100%)
 Higher category utilization than anticipated.
Not a "true" cost as an income is recorded that off-sets all refund expense.

6481 Board – Election Costs \$700 decrease (16%)
 Budget reduced to actual cost. Expenses paid.

6483 Board Member Training \$250 decrease (31%)
 Budget reduced to actual cost. Expenses paid.

6484 Board Member Travel \$310 decrease (62%)
 Budget reduced to actual cost. Expenses paid

6485 Board Member Uniforms \$200 increase (50%)
 Budget increased to meet actual costs. Expenses paid

Training Center Expenses Revisions

0410 Adjunct Instructors \$1,000 decrease (50%)
 Decrease due to less than anticipated use of adjunct instructors

0161.2 Health Reimbursement account \$2,500 increase (50%)
 Employee had high medical costs at end of year 2021 & 2022. Claims filed to HRA account in 2022.

0161.3 Faculty Dental Insurance \$200 increase (14%)
 Underbudgeted category. Did not budget for 3 full time staff

0162 Faculty Disability Insurance \$1,550 increase (344%)
 Underbudgeted category. Did not budget for 3 full time staff

0163 Faculty Life Insurance \$15 increase (15%)
 Underbudgeted category. Did not budget for 3 full time staff

0163 Retirement / Pension \$2,500 increase (25%)
 Underbudgeted category. Did not plan for faculty working extra field shifts.

0165	Education Assistance Benefit	\$1,500 decrease (50%)
	Budget reduced. Decreased utilization.	
0167.1	Fitness Center Reimbursement	\$100 increase (100%)
	Underbudgeted category. Did not include faculty fitness benefit in budget.	
0310	Fuel – Training Vehicle	\$2,950 decrease (92%)
	Budget reduced. Over-budged category. Limited utilization.	
0320	Maint. & Repair – Training Vehicle	\$800 decrease (23%)
	Budget reduced. Decreased utilization	
0350	Other Vehicle Costs – Training Vehicle	\$1,500 decrease (100%)
	Budget reduced. Unneeded funding for budget year.	
0410	Training Equipment Costs	\$1,250 decrease (83%)
	Budget reduced. Over-budged category. Limited utilization.	
0430	Computer & Tech Equipment	\$300 decrease (60%)
	Budget reduced. Decreased utilization	
0510	Training Course Supplies	\$13,100 decrease (24%)
	Budget reduced. Decreased need and utilization	
	<ul style="list-style-type: none"> • Line-item category adjustments based on current course offerings and expense 	
0540	Facility Supply – Training Center	\$750 decrease (75%)
	Budget reduced. Decreased utilization	
0550	Instructor Uniforms	\$600 decrease (40%)
	Budget reduced. Decreased utilization	
0560	Food & Beverage – Training Center	\$250 decrease (25%)
	Budget reduced. Decreased utilization	
0580	Computer & Tech Purchase	\$500 increase (20%)
	Increase costs for iSimulate upgrade.	
0612	FISDAP	\$3,720 decrease (23%)
	Budget reduced. Decreased utilization	
0613	Scheduling & Course Registration	\$600 increase (100%)
	New budget category added to capture costs.	
0647	Accreditation Expense	\$1,600 increase (44%)
	Increased due to unplanned CoAEMSP invoicing site visit deposit fee	
0654	Instructor Training & Certs	\$500 increase (33%)
	Increase need to meet educational need for instructors for fiscal year.	
0671	Business Advertising	\$1,100 decrease (31%)
	Budget reduced. Decreased utilization	
0672	Employee Recruitment	\$600 decrease (100%)
	Budget reduced. Unneeded funding for budget year.	
0674	Special Functions	\$500 decrease (100%)
	Budget reduced. Unneeded funding for budget year.	
0691	Postage	\$200 decrease (50%)
	Budget reduced. Decreased utilization	
0698	Student Account Refunds	\$4,000 increase (200%)
	Received Work Force cost reimbursements . Higher category utilization than anticipated. <i>Not a "true" cost as an income is recorded that off-sets all refund expense.</i>	

