

# City of College Place

## Ambulance Utility Cost of Service and Rate Analysis

DRAFT REPORT  
June 2018

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**FCS GROUP**  
Solutions-Oriented Consulting

June 20, 2018

Sarah Kilgore  
Finance Director  
City of College Place  
625 South College Avenue  
College Place, Washington 99324

Subject: Ambulance Utility Cost of Service and Rate Analysis

Dear Ms. Kilgore:

Attached is a draft report on the results of our Ambulance Utility Cost of Service and Rate Analysis. The draft report reflects the policy alternatives that the City identified during its May 1, 2018 briefing on the study's preliminary results. We want to thank you and Chief Winter for the assistance and participation in helping us gather information and in discussing the various issues. We also want to acknowledge the assistance provided by the Walla Walla Fire Department in providing the transport incident and reimbursement data for the City. If you have any questions, please feel free to contact me at (425) 867-1802 extension 228.

Yours very truly,



Peter Moy

Principal

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## CHAPTER I: INTRODUCTION

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The City of College Place has initiated an effort to have its Fire Department (CPFD) begin transporting basic life support patients to the hospital. Currently, ambulances from the City of Walla Walla's Fire Department respond to both basic life support (BLS) and advanced life support (ALS) emergency medical incidents in case transportation and ALS services are needed. As part of its strategy to provide transport services, the City is considering whether to establish an ambulance utility to help offset the potential costs of providing the additional service.

The Revised Code of Washington (RCW Section 35.21.766) gives all cities and towns the authority to establish an ambulance service to be operated as a public utility. The RCW also includes the authority for a City Council to set rates and charges for regulating, operating, and maintaining an ambulance utility. It also identifies the policies with regard to classifying costs and setting rates for an ambulance utility.

In July 2011 the Washington State Legislature amended RCW 35.21.766 by eliminating the requirement that the General Fund continue to provide support to ambulance utilities at 70% of the May 2004 funding level. As a result, cities now have more freedom to decide how much support their General Fund will provide to their ambulance utility. However, a city must complete the following before implementing additional support from ambulance utility rates:

- Hold a public hearing, preceded by at least 30 days of notice provided in each ratepayer's utility bill.
- Allow public comment during a public hearing and present the following information:
  - The utility's most recent cost of service study,
  - A summary of the utility's current revenue sources,
  - A proposed budget reflecting the reduced allocation of General Fund revenues,
  - Any proposed changes to utility rates, and
  - Any anticipated impact to the utility's level of service.

According to RCW 35.21.766, a cost of service study is required to identify the total cost needed to regulate, operate, and maintain the ambulance utility. The City engaged FCS GROUP to develop a cost of service study based on the City providing BLS transport services and to determine the related ambulance utility rates. FCS GROUP's scope of work included:

- Developing a cost of service framework and determining the cost of service,
- Reviewing and analyzing fire department and ambulance costs and workload data,
- Identifying the customer classes and cost allocation methods for the ambulance utility,
- Calculating availability and demand rates for each customer class consistent with RCW 35.21.766,

- Developing a five year rate forecast to identify the impacts of the increasing number of incidents, and
- Determining the rate impacts of different staffing and funding scenarios.

To accomplish the scope of work, FCS GROUP worked with City staff in analyzing the cost of service, fire and EMS response data, and customer class data. We want to thank all the City staff who participated and assisted us in gathering and analyzing data as well as the staff from the City of Walla Walla's Fire Department who also provided data for the study.

## FIRE DEPARTMENT BACKGROUND

The CPFD operates with three full time employees and about 40 volunteers. In 2018, the Department plans to add a fourth full time position to act as the Department's Training Officer. The mission of the Department is as follows:

“To minimize loss of life and property and the pain and suffering experienced by residents of the City of College Place and the surrounding area either from man-made or natural disasters. We will achieve this goal by providing the highest quality fire, rescue, and emergency medical services.”

The CPFD provides these services 24 hours a day, 365 days a year and operates out of its one fire station located at the City Hall campus. To provide its services, the City utilizes a combination of full time staff and volunteers during the weekdays from 8am to 6pm and uses only its volunteers the rest of the time when the full time staff are not available.

Exhibit 1 shows the related fire and EMS costs from the approved 2018 budget.

**Exhibit 1**  
**2018 Fire Department Budget**

<b>Budget Category</b>	<b>Budget</b>
Legal and Interlocal Fire/EMS	\$46,000
Administration	\$13,880
Fire Suppression	\$413,931
Fire Prevention/Investigation	\$58,201
Fire Training	\$109,452
Fire Facilities	\$36,150
Long Term Debt - Fire Equipment	\$52,021
EMS	\$380,545
<b>Total Expenditures</b>	<b>\$1,110,180</b>

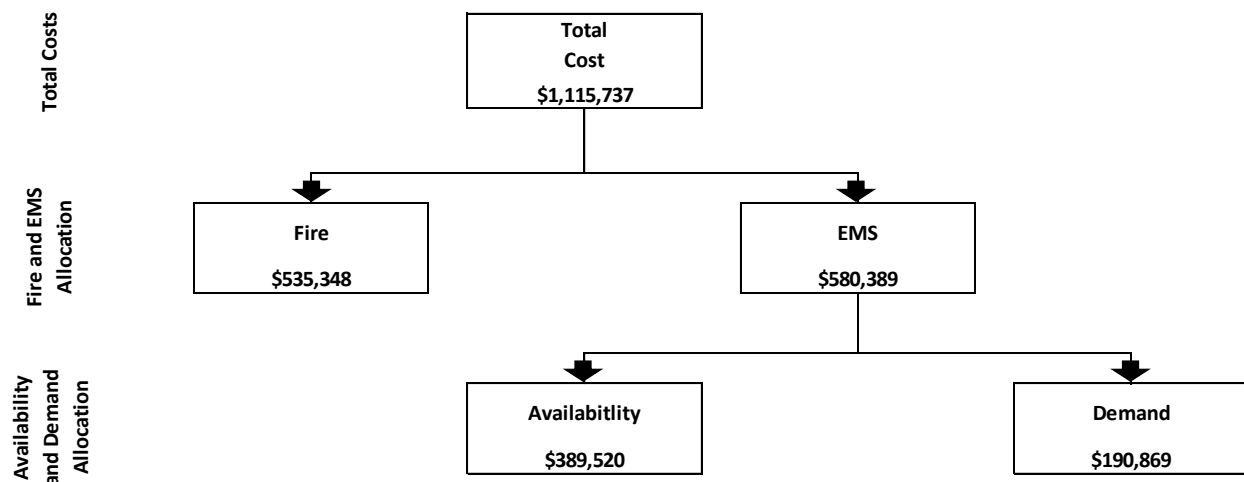
## CHAPTER II: COST OF SERVICE ANALYSIS

As noted in Chapter I, the Fire Department operates as an integrated fire and EMS department, and the station personnel respond to both types of incidents. To determine the cost of service, the Department’s costs must be divided between fire and EMS activities. To establish the cost of service of fire and EMS services, several cost allocation steps were used. The allocation process consisted of the following steps.

- Determining City fire and EMS costs, and
- Allocating the EMS costs between availability and demand costs.

Exhibit 2 shows the breakdown of the 2018 budgeted expenses between fire and EMS and then EMS costs between availability and demand. The costs also include a City estimated \$5,557 for billing charges related to charging patients for transports.

**Exhibit 2**  
**2018 Cost of Service Framework**



### KEY ASSUMPTIONS

The first step in the process analyzed the 2018 Fire Department expenditures to determine the total cost of providing fire and EMS services. To establish costs for these categories, the following sections discuss the assumptions and allocation factors that were used to allocate costs between fire and ambulance services and between availability and demand for City EMS services.

## Labor Costs

Total personnel costs were provided by City staff for each full-time position as well as stipend estimates for volunteers. All fire prevention salaries and benefits are allocated to fire. The remaining full time staff salaries and benefits were allocated between fire and EMS based on the proportion of time spent on those incidents when a full time employee was available to respond. The incident time included an adjustment for transport times based on Walla Walla's incident data. Volunteer stipends were allocated to fire and EMS based on the proportion of incidents responded to by volunteers. Based on these assumptions, overall labor costs are allocated 28.6% to fire and 71.4% to EMS.

## Supplies, Services, and Other Costs

The line items for non-labor costs were also reviewed and were also allocated between fire and EMS.

- Depending on the budget category and line item, certain costs were allocated all to fire or to EMS,
- All administrative costs were allocated based on the ratio of total fire and EMS incidents, and
- Facilities cost were allocated based on square footage allocation of the station.

## EMS COST OF SERVICE ANALYSIS

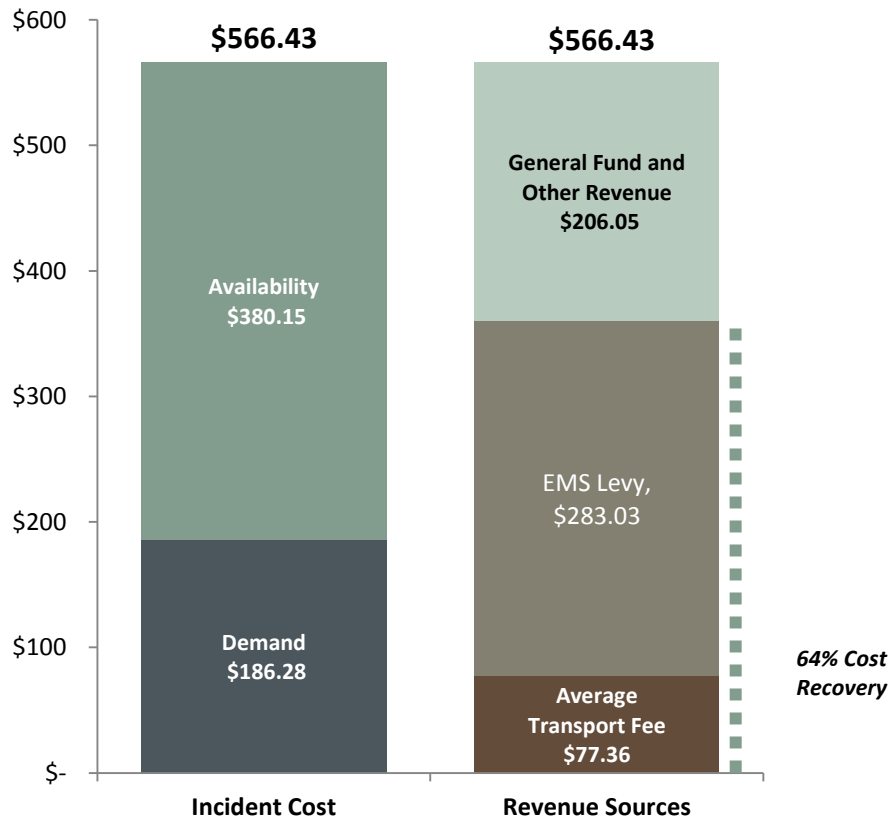
The cost listed in the EMS category represents the City cost for providing ambulance services. Once these ambulance costs were identified, they were then divided between availability and demand costs. According to RCW 35.21.766, availability cost are attributable to the basic infrastructure needed to respond to a single call for service and may include dispatch, labor, training, equipment, patient care supplies, and equipment maintenance costs while demand costs are attributed to the burden placed on the ambulance service by individual calls, such as those associated with the frequency of calls or the distance from hospitals. To determine availability and demand cost, the following assumptions and allocations factors were used.

- The City provided time data for each incident in 2016. The City of Walla Walla also provided incident data for incidents they responded to in College Place to assist in calculating additional demand time related to transporting incidents.
- Volunteer time spent responding to incidents is allocated to demand. Since volunteers are paid on a per incident basis they have no availability time.
- Full time employees' time is allocated to demand when they are responding to incidents. When they are not responding to incidents their availability time is allocated based on the proportion of time spent responding to fire and EMS incidents.
- Training costs were allocated all to availability because the staff members are trained when they are not responding to EMS calls.
- Dispatch service costs were allocated to demand because they are directly related to receiving emergency calls.
- Billing charges are allocated to demand because they are directly related to processing bills for transported patients.
- EMS Levy funds were included to offset the cost of service to determine the revenue requirement that needed to be covered by the ambulance utility rates.

Based on the above assumptions, the total EMS costs were \$580,389 representing 52% of the total Department's costs. The analysis showing how costs were assigned between the fire and EMS can be

found in Appendix A. For all incidents, the estimated average cost per incident is about \$566. Exhibit 3 shows that with the average transport reimbursement and EMS Levy the average cost recovery is about 64% per incident.

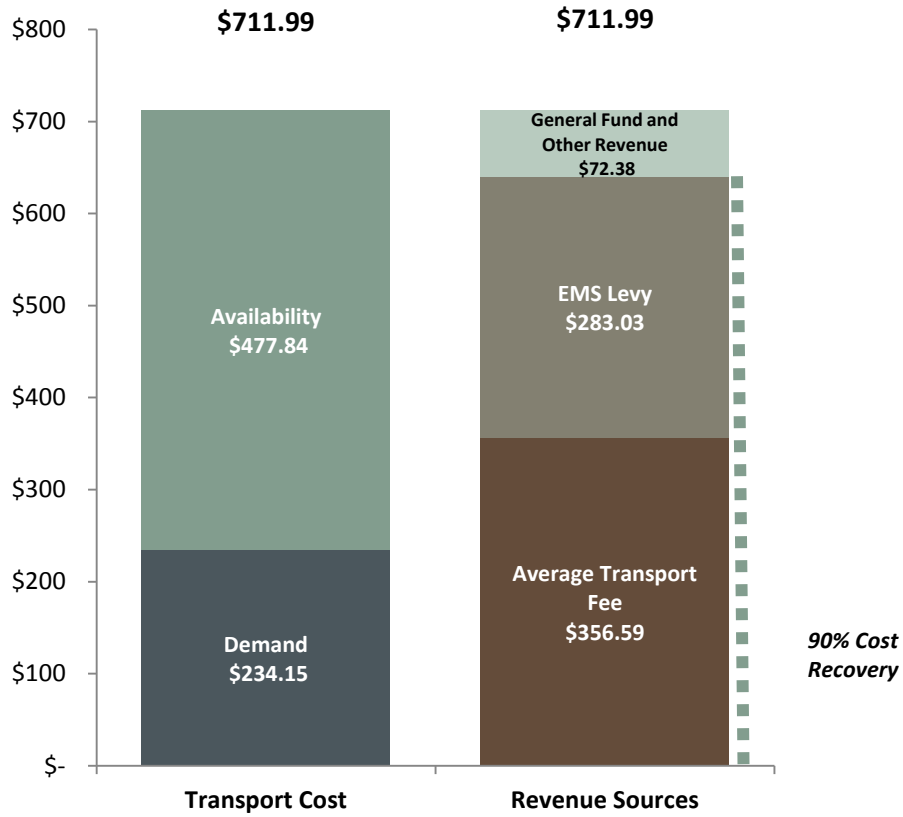
**Exhibit 3**  
**2018 Estimated Average Cost and Revenue per Incident**



To calculate the estimated cost of incidents involving BLS patient transports, the additional travel, service, and hospital times provided by the Walla Walla Fire Department were added to the time spent by the City’s staff. As a result, the cost of a BLS transport assuming the current staffing is about \$712, and the average reimbursement received for a College Place BLS transport incident is \$356.59, which represents about a 50% cost recovery rate. If the average EMS Levy revenue of \$283.03 per incident is included, the revenue is \$639.62 or a 90% cost recovery rate for a transported incident. Exhibit 4 shows the breakdown of cost per transport.



**Exhibit 4**  
**2018 Estimated Average Cost per Transport**



## CHAPTER III: RATE ANALYSIS

Once the availability and demand costs were identified, the next step was to determine the availability and demand rates. RCW 35.21.766 establishes the following rate policies.

- Availability costs must be uniformly applied across user classifications,
- Demand costs must be based on each user classification’s burden on the utility,
- Transport revenues must be allocated against the demand costs,
- The costs for exemptions or reductions are a general expense of the utility and are designated as an availability cost to be spread uniformly across the utility user classifications,
- Medicaid eligible persons who reside in a nursing home, boarding home or adult family home, or who receive in-home services are exempt,
- Designated classes consistent with Article VIII, Section 7 of the State Constitution may be exempt from or have reduced rates, and
- Revenues generated by the rates and charges must be deposited in a separate fund or funds and be used only for the purpose of paying for the cost of regulating, maintaining, and operating the ambulance utility.

### CUSTOMER CLASSES

To determine the rates, the total number of customers and billing units in the City need to be identified. The City provided the number of existing utility accounts and billing units per account classified by commercial, multi-family housing, residential single family, and miscellaneous/no service. The nursing home accounts were based on information collected by the Department, and each resident is treated as a billing unit. Medicaid clients in these facilities were also identified based on the Department’s information. Exhibit 5 shows the proposed customer classes and the corresponding number of billing units.

**Exhibit 5**  
**Number of 2018 Customers by Class**

Billing Units	Regular	Percent of Billing Units	Medicaid	Percent of Medicaid Billing Units	Total Billing Units	Percent of Total Billing Units
Single Family	3,168	74%		0%	3,168	72%
Multi Family	641	15%		0%	641	15%
Nursing Home	117	3%	128	100%	245	6%
Commercial	114	3%		0%	114	3%
Hotels/Motels	0	0%		0%	0	0%
Public/Streets/Schools	233	5%		0%	233	5%
<b>Total</b>	<b>4,273</b>	<b>100%</b>	<b>128</b>	<b>100%</b>	<b>4,401</b>	<b>100%</b>

## AVAILABILITY AND DEMAND RATES

To allocate and forecast the revenues associated with the City’s EMS and ambulance services, RCW 35.21.766 requires that revenues received through direct billing to the individual user of the ambulance service are allocated to the demand related costs. Other revenues, such as those from the General Fund and the EMS levy, can be allocated between availability and demand based on the City’s discretion. To calculate the cost that can be recovered from rates, these revenues can be subtracted from the availability and demand costs.

- EMS Levy revenues were allocated based on the proportion of employee availability and demand time. 80% was allocated to availability and 20% was allocated to demand.
- Transport revenue was allocated all to demand. The revenue was estimated based on average 2016 and 2017 BLS incidents plus a growth rate of 1.50% within College Place multiplied by the average BLS transport revenue received by Walla Walla of \$356.59

Exhibit 6 shows the adjusted availability and demand cost based on a full recovery of the costs through rates without any General Fund subsidy.

**Exhibit 6  
2018 Estimated Adjusted Availability and Demand Cost**

<b>Ambulance Utility Revenue Requirement</b>	<b>Availability</b>	<b>Demand</b>	<b>Total</b>
Annual Cost	\$ 389,520	\$ 190,869	\$ 580,389
<b>Offsetting Revenues</b>	<b>Availability</b>	<b>Demand</b>	<b>Total</b>
Emergency Medical Services Levy	\$ 232,000	\$ 58,000	\$ 290,000
Estimated Transport Revenue		\$ 79,264	\$ 79,264
<b>Total Revenue</b>	\$ 232,000	\$ 137,264	\$ 369,264
<b>Adjusted Cost</b>	\$ 157,520	\$ 53,605	\$ 211,126

While the availability costs are distributed equally between customer billing units, the demand costs are distributed based on the burden imposed on the ambulance utility. Exhibit 7 shows the estimated incidents per customer class based on the average 2016 and 2017 incidents plus a growth rate of 1.50%. The demand costs associated with each customer class is based on the proportion of calls.

**Exhibit 7  
2018 Estimated Incidents by Customer Class**

<b>Customer Class</b>	<b>Calls</b>	<b>Percentage of Calls</b>	<b>Demand Cost Allocated to Customer Class</b>
Single Family	501	49%	\$ 26,205
Multi Family	64	6%	\$ 3,345
Nursing Home	347	34%	\$ 18,134
Commercial	52	5%	\$ 2,735
Hotels/Motels	0	0%	\$ -
Public/Streets/Schools	61	6%	\$ 3,186
<b>Total</b>	<b>1,025</b>	<b>100%</b>	<b>\$ 53,605</b>

The availability charge is distributed evenly between each billing unit. The costs per customer class are then spread among each billing unit in the customer class. Exhibit 8 shows the combined annual availability and demand cost per equivalent unit in each customer class.

**Exhibit 8**  
**2018 Annual Charge per Billing Unit**  
**(No General Fund Support)**

Customer Class	Annual Charge		
	Availability	Demand	Total
Single Family	\$ 36.86	\$ 8.27	\$ 45.14
Multi Family	\$ 36.86	\$ 5.22	\$ 42.08
Nursing Home	\$ 36.86	\$ 154.99	\$ 191.86
Commercial	\$ 36.86	\$ 23.99	\$ 60.85
Hotels/Motels	\$ 36.86	\$ -	\$ 36.86
Public/Streets/Schools	\$ 36.86	\$ 13.67	\$ 50.54

## ALTERNATIVE SCENARIO: GENERAL FUND SUPPORT

The previous rate calculations were determined on a full cost recovery basis without any General Fund subsidy. At the May 1, 2018 City briefing, the City wanted to maintain its General Fund support and only use ambulance utility rates to pay for the additional costs not covered by the General Fund and EMS Levy. Currently the City of College Place has budgeted \$729,635 in the General Fund for the Fire Department. Based on the cost allocation between fire and EMS services, \$535,348 of the total cost is supported by the General Fund for fire operations, leaving \$194,287 in General Fund to support the EMS operations. If this subsidy is used it would reduce the rates compared to the full cost recovery without any General Fund support. Exhibit 9 shows the net cost given the General Fund is split based on availability and demand time similarly to EMS Levy revenues.

**Exhibit 9**  
**2018 Estimated Net Cost Including General Fund Support**

Ambulance Utility Revenue Requirement	Availability	Demand	Total
Annual In City Cost	\$ 389,520	\$ 190,869	\$ 580,389
Offsetting Revenues	Availability	Demand	Total
Emergency Medical Services Levy	\$ 232,000	\$ 58,000	\$ 290,000
General Fund Support	\$ 155,430	\$ 38,857	\$ 194,287
Estimated Transport Revenue		\$ 79,264	\$ 79,264
<b>Total Revenue</b>	\$ 387,430	\$ 176,121	\$ 563,551
<b>Adjusted Cost</b>	\$ 2,091	\$ 14,748	\$ 16,839

Exhibit 10 shows the annual rate impacts per billing unit when the General Fund subsidy is included.

**Exhibit 10**  
**2018 Annual Charge per Billing Unit**  
**(Includes General Fund Support)**

Customer Class	Annual Charge		
	Availability	Demand	Total
Single Family	\$ 0.49	\$ 2.28	\$ <b>2.77</b>
Multi Family	\$ 0.49	\$ 1.44	\$ <b>1.93</b>
Nursing Home	\$ 0.49	\$ 42.64	\$ <b>43.13</b>
Commercial	\$ 0.49	\$ 6.60	\$ <b>7.09</b>
Hotels/Motels	\$ 0.49	\$ -	\$ <b>0.49</b>
Public/Streets/Schools	\$ 0.49	\$ 3.76	\$ <b>4.25</b>

## RATE AND ACCOUNT IMPLEMENTATION ISSUES

One issue that the City might want to address concerning equity in how the monthly rate is charged involves how commercial, industrial, and other businesses and properties should pay and how the rates are charged. Some considerations include the following:

- Should a large business pay the same as a small business and should a property owner with several businesses on a property (e.g. a strip mall) pay the same as a property with one business on the property?
- Should hotels and motels be considered as a single billing unit like a single business or should the billing units be based on a per occupied room basis (e.g. using an average occupancy rate)?
- For multi-family residences, each multi-family unit is counted as a separate billing unit.
- For assisted living/nursing homes, each bed is considered a billing unit.

Some cities have addressed these issues by charging the rate on per business basis using their business license data to help identify the businesses. Another city charges businesses based on the number of equivalent residential units which is calculated by dividing the number of employees by the average household size in the city. In a city with many hotels, the number of billing units for hotels is based on the average number of units occupied in the previous year.

Any change in how the City addresses these issues can increase the number of billing units, and as a result, the rate can be lowered because the costs are spread across more billing units. These changes, however, primarily affect rates paid by businesses.

## CHAPTER IV: FIVE YEAR FORECAST

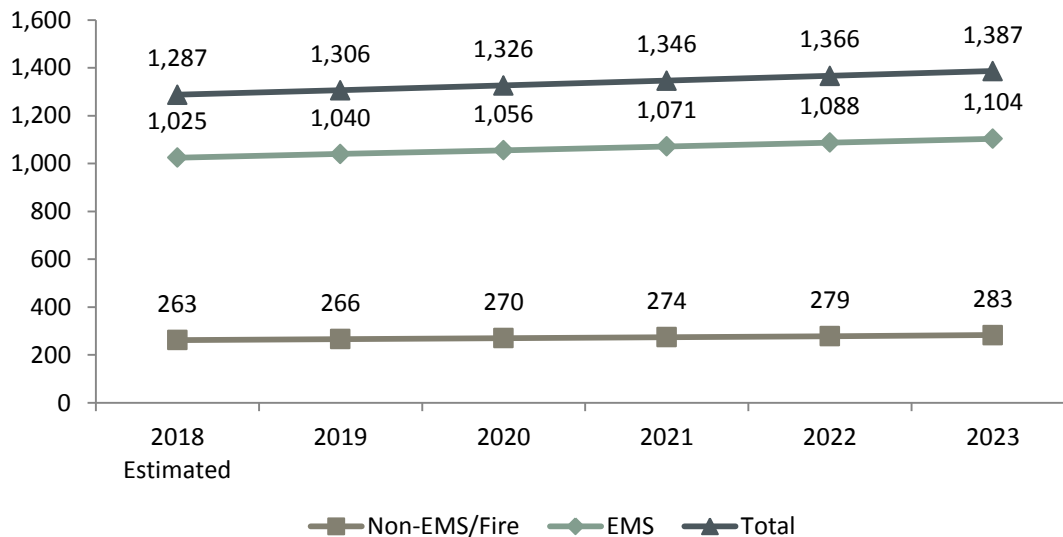
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As part of this study, the City wanted to identify the potential rate impacts of different rate and cost scenarios. City staff provided projected annual incident growth for the period 2019-2023. Using the 2018 budget as a base year, the expected costs and revenues of providing EMS services for 2019-2023 were forecasted. The following assumptions were made to create the forecasts:

- Using Washington State June Economic Forecast, salaries are projected to inflate at 2.3% and benefits are projected to inflate at 5.0% annually,
- All other costs inflate at an average of 2.3% per year, based on the same forecast,
- 40 Residential and 180 Multi-Family are projected to be added in 2019. After 2019 Residential and Multi-Family accounts will grow at 1.0% based on internal City projections,
- Total incidents will increase at 1.5% annually to 1,387 in 2023. 80% will be EMS incidents and 20% will be non-EMS or fire incidents,
- Of the total EMS incidents, 22% of the incidents are expected to be BLS incidents that need transportation while 35% are expected to be ALS incidents that need transportation each year,
- City transport revenues are calculated using the average \$356.59 reimbursement per transport based on 2016 and 2017 revenue data,
- EMS Levy revenues are projected to increase at 1% annually, and
- In 2019 the City purchases an ambulance for \$30,000 and starts funding a replacement reserve at approximately \$56,000 per year.

Exhibit 11 shows the Department's projected incident growth from 2018-2023 for EMS and fire incidents.

**Exhibit 11  
Projected Incident Growth**



## FORECAST SCENARIOS

Depending on what recommendations and financial strategies the City wants to implement, several alternative scenarios were developed for the City as a result of a previous City presentation and subsequent discussions with City officials. The five scenarios provide the City with a number of options concerning the staffing for the Department and a mix of financial support from the rate revenues and General Fund. The following are the forecasted expenditures and corresponding rates and revenues from 2019 through 2023 for the following five scenarios.

- **Scenario 1** provides the baseline for the Department as it is currently configured and assumes that there is no General Fund Support. One permanent staff member is available during the weekdays to respond with the volunteers.
- **Scenario 2** is the same as Scenario 1, but includes the General Fund support as described in the previous chapter.
- **Scenario 3** includes the phased hiring of one full time staff member in 2019 and 2020 to provide 24 hour coverage during the weekdays with one permanent staff member. The General Fund support is maintained as described in the previous chapter.
- **Scenario 4** includes the hiring of four full time staff in 2019 to provide 24 hour coverage during the entire year with one permanent staff. The General Fund support is maintained as described in the previous chapter.
- **Scenario 5** is the same as Scenario 4, but the City provides BLS transportation for all incidents needing transportation to the hospital. The General Fund support is maintained as described in the previous chapter.

### Scenario 1 – Baseline at Full Cost Recovery Through Rates

This is the baseline scenario that funds the full cost of service without any General Fund support. Exhibit 12 shows the annual combined cost of EMS and fire service based on the current staffing configuration and incidents.

**Exhibit 12**  
**Scenario 1: Annual EMS and Fire Cost**

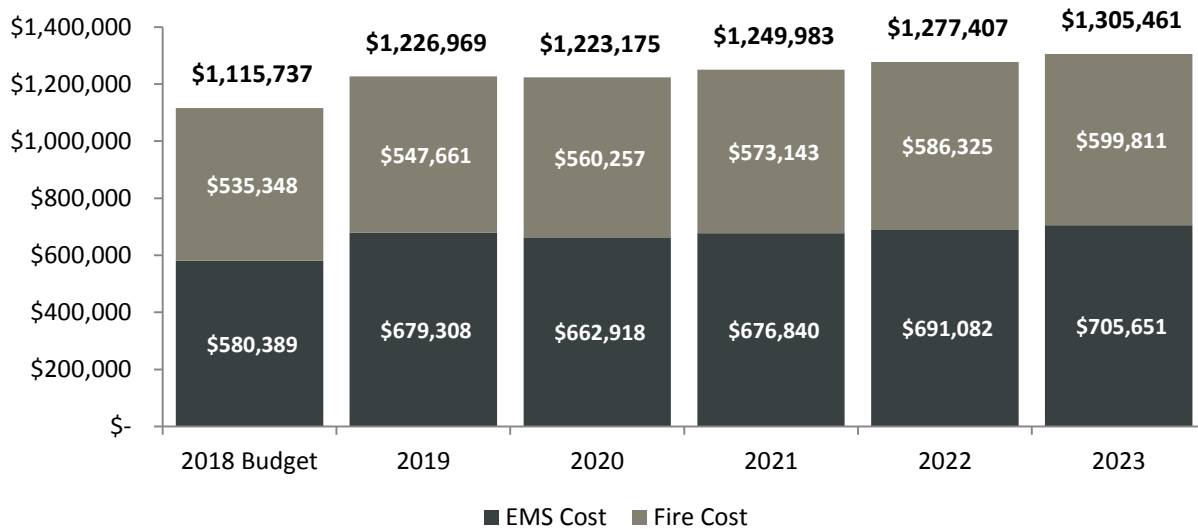


Exhibit 13 summarizes the annual expenses and revenues related to availability and demand through the five year forecast.

**Exhibit 13**  
**Scenario 1: Expense and Revenue Forecast**

	2019		2020		2021		2022		2023	
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Expenses	\$ 465,592	\$ 213,716	\$ 449,814	\$ 213,104	\$ 458,029	\$ 218,811	\$ 466,404	\$ 224,679	\$ 474,940	\$ 230,711
Revenues	\$ 234,320	\$ 139,033	\$ 236,663	\$ 140,825	\$ 239,030	\$ 142,642	\$ 241,420	\$ 144,482	\$ 243,834	\$ 146,348
Net Expenses	\$ 231,272	\$ 74,684	\$ 213,151	\$ 72,279	\$ 218,999	\$ 76,169	\$ 224,983	\$ 80,196	\$ 231,105	\$ 84,363

Exhibit 14 shows the annual rate forecast for each customer class.

**Exhibit 14**  
**Scenario 1: Annual Rate Forecast**

	2019		2020		2021		2022		2023	
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Single Family	\$ 51.47	\$ 11.38	\$ 47.02	\$ 10.91	\$ 47.88	\$ 11.38	\$ 48.75	\$ 11.86	\$ 49.63	\$ 12.35
	\$62.85		\$57.92		\$59.26		\$60.61		\$61.98	
Multi Family	\$ 51.47	\$ 5.68	\$ 47.02	\$ 5.44	\$ 47.88	\$ 5.68	\$ 48.75	\$ 5.92	\$ 49.63	\$ 6.16
	\$57.15		\$52.46		\$53.56		\$54.67		\$55.79	
Nursing Home	\$ 51.47	\$215.94	\$ 47.02	\$208.98	\$ 47.88	\$220.23	\$ 48.75	\$231.87	\$ 49.63	\$243.92
	\$267.41		\$256.00		\$268.11		\$280.62		\$293.55	
Commercial	\$ 51.47	\$ 33.42	\$ 47.02	\$ 32.35	\$ 47.88	\$ 34.09	\$ 48.75	\$ 35.89	\$ 49.63	\$ 37.75
	\$84.90		\$79.36		\$81.97		\$84.64		\$87.38	
Hotels/Motels	\$ 51.47	\$ -	\$ 47.02	\$ -	\$ 47.88	\$ -	\$ 48.75	\$ -	\$ 49.63	\$ -
	\$51.47		\$47.02		\$47.88		\$48.75		\$49.63	
Public/Streets/Schools	\$ 51.47	\$ 19.05	\$ 47.02	\$ 18.44	\$ 47.88	\$ 19.43	\$ 48.75	\$ 20.46	\$ 49.63	\$ 21.52
	\$70.52		\$65.46		\$67.31		\$69.21		\$71.15	
									Availability	Demand
									Total	

**Scenario 2 – Baseline With General Fund Support**

This is the baseline scenario that funds the full cost of service with General Fund support. Exhibit 15 shows the combined cost of EMS and fire service annually.



**Exhibit 15**  
**Scenario 2: Annual EMS and Fire Cost**

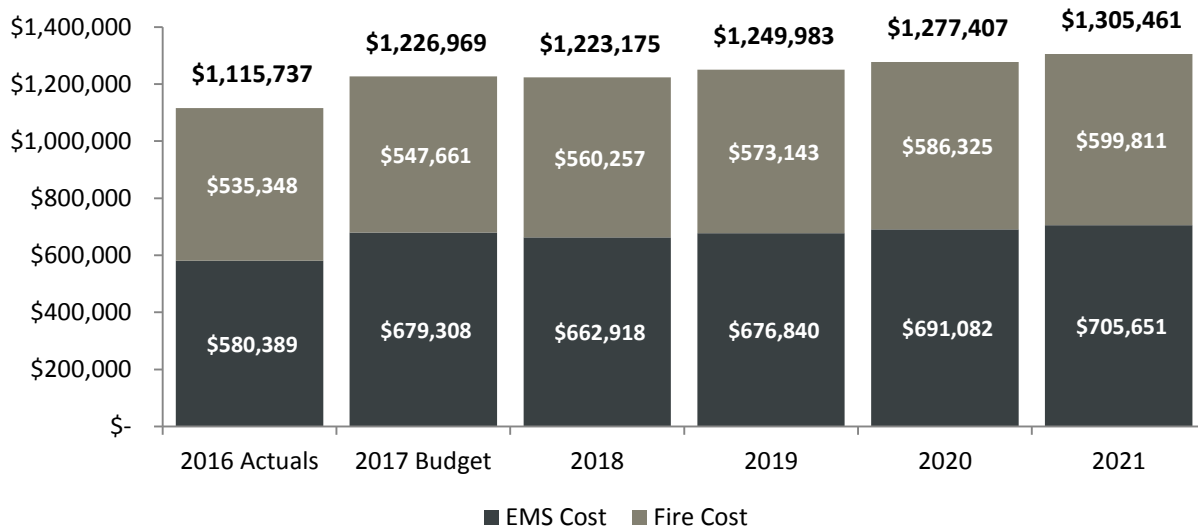


Exhibit 16 summarizes the annual expenses and revenues related to availability and demand through the five year forecast.

**Exhibit 16**  
**Scenario 2: Expense and Revenue Forecast**

	2019		2020		2021		2022		2023	
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Expenses	\$ 465,592	\$ 213,716	\$ 449,814	\$ 213,104	\$ 458,029	\$ 218,811	\$ 466,404	\$ 224,679	\$ 474,940	\$ 230,711
Revenues	\$ 389,750	\$ 177,890	\$ 392,093	\$ 179,683	\$ 394,460	\$ 181,499	\$ 396,850	\$ 183,340	\$ 399,264	\$ 185,205
<b>Net Expenses</b>	<b>\$ 75,842</b>	<b>\$ 35,826</b>	<b>\$ 57,721</b>	<b>\$ 33,422</b>	<b>\$ 63,570</b>	<b>\$ 37,312</b>	<b>\$ 69,554</b>	<b>\$ 41,339</b>	<b>\$ 75,675</b>	<b>\$ 45,506</b>

Exhibit 17 shows the annual rate forecast for each customer class.

**Exhibit 17**  
**Scenario 2: Annual Rate Forecast**

	2019		2020		2021		2022		2023			
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Single Family	\$ 16.88	\$ 5.46	\$ 12.73	\$ 5.04	\$ 13.90	\$ 5.57	\$ 15.07	\$ 6.11	\$ 16.25	\$ 6.66		
	<b>\$22.34</b>		<b>\$17.78</b>		<b>\$19.47</b>		<b>\$21.19</b>		<b>\$22.92</b>			
Multi Family	\$ 16.88	\$ 2.72	\$ 12.73	\$ 2.52	\$ 13.90	\$ 2.78	\$ 15.07	\$ 3.05	\$ 16.25	\$ 3.32		
	<b>\$19.60</b>		<b>\$15.25</b>		<b>\$16.68</b>		<b>\$18.12</b>		<b>\$19.58</b>			
Nursing Home	\$ 16.88	\$103.59	\$ 12.73	\$ 96.63	\$ 13.90	\$107.88	\$ 15.07	\$119.52	\$ 16.25	\$131.57		
	<b>\$120.47</b>		<b>\$109.37</b>		<b>\$121.78</b>		<b>\$134.59</b>		<b>\$147.82</b>			
Commercial	\$ 16.88	\$ 16.03	\$ 12.73	\$ 14.96	\$ 13.90	\$ 16.70	\$ 15.07	\$ 18.50	\$ 16.25	\$ 20.36		
	<b>\$32.91</b>		<b>\$27.69</b>		<b>\$30.60</b>		<b>\$33.57</b>		<b>\$36.62</b>			
Hotels/Motels	\$ 16.88	\$ -	\$ 12.73	\$ -	\$ 13.90	\$ -	\$ 15.07	\$ -	\$ 16.25	\$ -		
	<b>\$16.88</b>		<b>\$12.73</b>		<b>\$13.90</b>		<b>\$15.07</b>		<b>\$16.25</b>			
Public/Streets/Schools	\$ 16.88	\$ 9.14	\$ 12.73	\$ 8.53	\$ 13.90	\$ 9.52	\$ 15.07	\$ 10.54	\$ 16.25	\$ 11.61		
	<b>\$26.02</b>		<b>\$21.26</b>		<b>\$23.42</b>		<b>\$25.62</b>		<b>\$27.86</b>			
											Availability	Demand
											<b>Total</b>	

**Scenario 3 – Phased Hiring of Two Additional Staff**

This scenario funds the full cost of service with General Fund support. This scenario is formed under the following assumptions:

- One additional full-time employee is added in 2019, and an additional full-time employee is added in 2020,
- In 2019 EMS Levy and General Fund support is split 84% availability and 16% demand based on the new availability/demand ratio from the additional staff,
- In 2020 and through the rest of the forecast EMS Levy and General Fund support is split 86.5% availability and 13.5% demand based on the new availability/demand ratio from the additional staff, and
- As full time employees respond to more incidents, volunteer stipend costs decrease.

Exhibit 18 shows the combined cost of EMS and fire service annually.

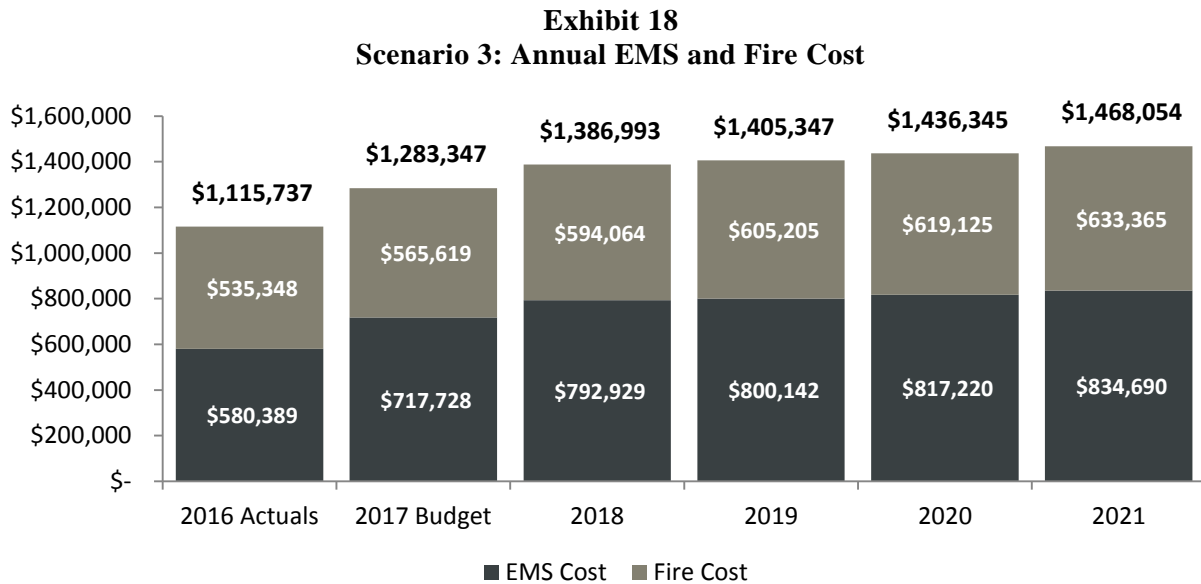


Exhibit 19 summarizes the annual expenses and revenues related to availability and demand through the five year forecast. The average 2019 cost of service for a BLS transport is about \$867.

**Exhibit 19**  
**Scenario 3: Expense and Revenue Forecast**

	2019		2020		2021		2022		2023	
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Expenses	\$ 506,929	\$ 210,800	\$ 582,434	\$ 210,495	\$ 585,453	\$ 214,689	\$ 596,707	\$ 220,513	\$ 608,187	\$ 226,503
Revenues	\$ 409,237	\$ 158,402	\$ 423,950	\$ 147,825	\$ 426,509	\$ 149,449	\$ 429,094	\$ 151,096	\$ 431,704	\$ 152,765
<b>Net Expenses</b>	<b>\$ 97,691</b>	<b>\$ 52,398</b>	<b>\$ 158,484</b>	<b>\$ 62,670</b>	<b>\$ 158,944</b>	<b>\$ 65,240</b>	<b>\$ 167,613</b>	<b>\$ 69,417</b>	<b>\$ 176,482</b>	<b>\$ 73,738</b>

Exhibit 20 shows the annual rate forecast for each customer class.

**Exhibit 20**  
**Scenario 3: Annual Rate Forecast**

	2019		2020		2021		2022		2023			
Single Family	\$ 21.75	\$ 8.03	\$ 34.98	\$ 9.51	\$ 34.78	\$ 9.80	\$ 36.36	\$ 10.33	\$ 37.95	\$ 10.86		
	<b>\$29.78</b>		<b>\$44.49</b>		<b>\$44.58</b>		<b>\$46.69</b>		<b>\$48.81</b>			
Multi Family	\$ 21.75	\$ 4.20	\$ 34.98	\$ 4.97	\$ 34.78	\$ 5.12	\$ 36.36	\$ 5.40	\$ 37.95	\$ 5.67		
	<b>\$25.95</b>		<b>\$39.95</b>		<b>\$39.90</b>		<b>\$41.76</b>		<b>\$43.63</b>			
Nursing Home	\$ 21.75	\$150.19	\$ 34.98	\$181.67	\$ 34.78	\$191.30	\$ 36.36	\$205.95	\$ 37.95	\$221.40		
	<b>\$171.94</b>		<b>\$216.65</b>		<b>\$226.08</b>		<b>\$242.31</b>		<b>\$259.36</b>			
Commercial	\$ 21.75	\$ 27.06	\$ 34.98	\$ 32.37	\$ 34.78	\$ 33.70	\$ 36.36	\$ 35.85	\$ 37.95	\$ 38.09		
	<b>\$48.81</b>		<b>\$67.35</b>		<b>\$68.48</b>		<b>\$72.21</b>		<b>\$76.04</b>			
Hotels/Motels	\$ 21.75	\$ -	\$ 34.98	\$ -	\$ 34.78	\$ -	\$ 36.36	\$ -	\$ 37.95	\$ -		
	<b>\$21.75</b>		<b>\$34.98</b>		<b>\$34.78</b>		<b>\$36.36</b>		<b>\$37.95</b>			
Public/Streets/Schools	\$ 21.75	\$ 11.70	\$ 34.98	\$ 13.99	\$ 34.78	\$ 14.56	\$ 36.36	\$ 15.50	\$ 37.95	\$ 16.46	Availability	Demand
	<b>\$33.45</b>		<b>\$48.97</b>		<b>\$49.34</b>		<b>\$51.86</b>		<b>\$54.41</b>		<b>Total</b>	

Scenario 4 – Hiring of Four Additional Staff to Provide One On-Duty 24/7 Firefighter/EMT All Year

This scenario funds the full cost of service with General Fund support. This scenario is formed under the following assumptions:

- Four additional full-time employees are added in 2019,
- In 2019 and through the rest of the forecast EMS Levy and General Fund support is split 92% availability and 8% demand based on the new availability/demand ratio from the additional staff, and
- As full time employees respond to more incidents, volunteer stipend costs decrease, but the availability costs increase.

Exhibit 21 shows the combined cost of EMS and fire service annually.

**Exhibit 21**  
**Scenario 4: Annual EMS and Fire Cost**

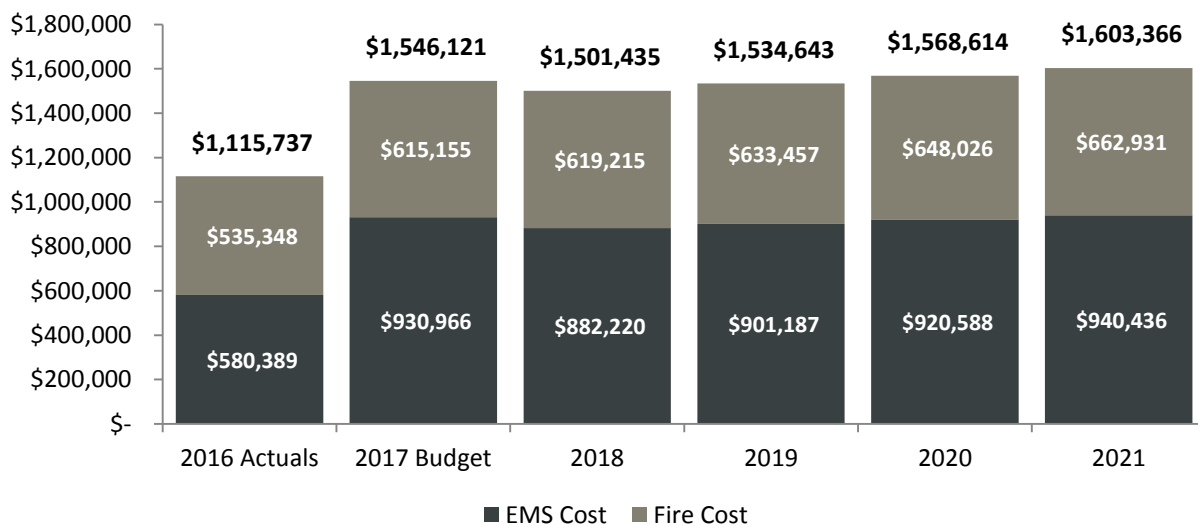


Exhibit 22 summarizes the annual expenses and revenues related to availability and demand through the five year forecast. The average 2019 cost of service for a BLS transport is about \$1,125.

**Exhibit 22**  
**Scenario 4: Expense and Revenue Forecast**

	2019		2020		2021		2022		2023	
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Expenses	\$ 770,322	\$ 160,643	\$ 722,675	\$ 159,545	\$ 737,265	\$ 163,921	\$ 752,163	\$ 168,425	\$ 767,374	\$ 173,062
Revenues	\$ 448,212	\$ 119,427	\$ 450,907	\$ 120,869	\$ 453,629	\$ 122,330	\$ 456,377	\$ 123,812	\$ 459,154	\$ 125,316
<b>Net Expenses</b>	<b>\$ 322,110</b>	<b>\$ 41,216</b>	<b>\$ 271,768</b>	<b>\$ 38,677</b>	<b>\$ 283,637</b>	<b>\$ 41,591</b>	<b>\$ 295,786</b>	<b>\$ 44,613</b>	<b>\$ 308,220</b>	<b>\$ 47,746</b>

Exhibit 23 shows the annual rate forecast for each customer class.

**Exhibit 23**  
**Scenario 4: Annual Rate Forecast**

	2019		2020		2021		2022		2023		Availability	Demand
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Single Family	\$ 71.69	\$ 6.28	\$ 59.95	\$ 5.84	\$ 62.01	\$ 6.21	\$ 64.09	\$ 6.60	\$ 66.19	\$ 6.99		
	<b>\$77.97</b>		<b>\$65.78</b>		<b>\$68.22</b>		<b>\$70.69</b>		<b>\$73.18</b>			
Multi Family	\$ 71.69	\$ 3.13	\$ 59.95	\$ 2.91	\$ 62.01	\$ 3.10	\$ 64.09	\$ 3.29	\$ 66.19	\$ 3.49		
	<b>\$74.82</b>		<b>\$62.86</b>		<b>\$65.11</b>		<b>\$67.38</b>		<b>\$69.68</b>			
Nursing Home	\$ 71.69	\$119.17	\$ 59.95	\$111.83	\$ 62.01	\$120.25	\$ 64.09	\$128.99	\$ 66.19	\$138.05		
	<b>\$190.86</b>		<b>\$171.78</b>		<b>\$182.26</b>		<b>\$193.08</b>		<b>\$204.24</b>			
Commercial	\$ 71.69	\$ 18.44	\$ 59.95	\$ 17.31	\$ 62.01	\$ 18.61	\$ 64.09	\$ 19.96	\$ 66.19	\$ 21.37		
	<b>\$90.14</b>		<b>\$77.26</b>		<b>\$80.62</b>		<b>\$84.06</b>		<b>\$87.56</b>			
Hotels/Motels	\$ 71.69	\$ -	\$ 59.95	\$ -	\$ 62.01	\$ -	\$ 64.09	\$ -	\$ 66.19	\$ -		
	<b>\$71.69</b>		<b>\$59.95</b>		<b>\$62.01</b>		<b>\$64.09</b>		<b>\$66.19</b>			
Public/Streets/Schools	\$ 71.69	\$ 10.51	\$ 59.95	\$ 9.87	\$ 62.01	\$ 10.61	\$ 64.09	\$ 11.38	\$ 66.19	\$ 12.18		
	<b>\$82.21</b>		<b>\$69.82</b>		<b>\$72.62</b>		<b>\$75.47</b>		<b>\$78.37</b>			
											Availability	Demand
											<b>Total</b>	

**Scenario 5 – All Transports Provided by the City**

This scenario funds the full cost of service with General Fund support. This scenario is formed under the following assumptions:

- The City provides transports ALS incidents in addition to BLS incidents,
- Four additional full-time employees are added in 2019,
- In 2019 and through the rest of the forecast EMS Levy and General Fund support is split 92% availability and 8% demand based on the new availability/demand ratio from the additional staff and the added transport time from ALS incidents,
- As full time employees respond to more incidents, volunteer stipend costs decrease, but the availability costs increase.

Exhibit 24 shows the combined cost of EMS and fire service annually.

**Exhibit 24**  
**Scenario 5: Annual EMS and Fire Cost**

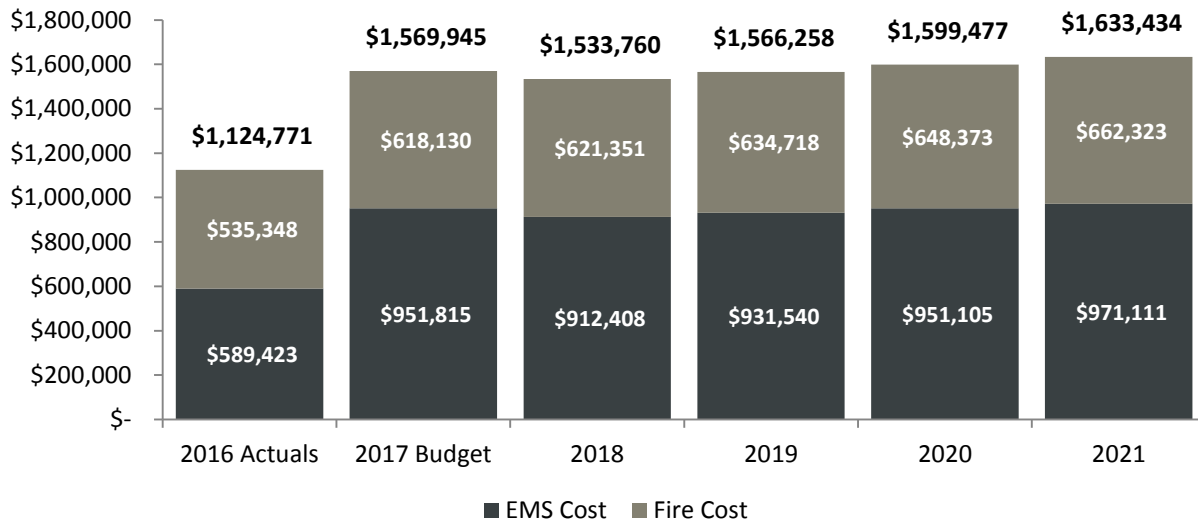


Exhibit 25 summarizes the annual expenses and revenues related to availability and demand through the five year forecast.

**Exhibit 25**  
**Scenario 5: Expense and Revenue Forecast**

	2019		2020		2021		2022		2023	
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Expenses	\$ 749,596	\$ 202,220	\$ 702,918	\$ 209,490	\$ 716,619	\$ 214,921	\$ 730,598	\$ 220,507	\$ 744,859	\$ 226,252
Revenues	\$ 433,597	\$ 264,824	\$ 436,203	\$ 268,315	\$ 438,836	\$ 271,856	\$ 441,496	\$ 275,449	\$ 444,181	\$ 279,095
<b>Net Expenses</b>	<b>\$ 315,999</b>	<b>\$ (62,605)</b>	<b>\$ 266,715</b>	<b>\$ (58,825)</b>	<b>\$ 277,783</b>	<b>\$ (56,935)</b>	<b>\$ 289,102</b>	<b>\$ (54,942)</b>	<b>\$ 300,677</b>	<b>\$ (52,842)</b>

Exhibit 26 shows the annual rate forecast for each customer class.

**Exhibit 26**  
**Scenario 5: Annual Rate Forecast**

	2019		2020		2021		2022		2023	
	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand	Availability	Demand
Single Family	\$ 56.40	\$ -	\$ 45.86	\$ -	\$ 48.28	\$ -	\$ 50.74	\$ -	\$ 53.22	\$ -
	<b>\$56.40</b>		<b>\$45.86</b>		<b>\$48.28</b>		<b>\$50.74</b>		<b>\$53.22</b>	
Multi Family	\$ 56.40	\$ -	\$ 45.86	\$ -	\$ 48.28	\$ -	\$ 50.74	\$ -	\$ 53.22	\$ -
	<b>\$56.40</b>		<b>\$45.86</b>		<b>\$48.28</b>		<b>\$50.74</b>		<b>\$53.22</b>	
Nursing Home	\$ 56.40	\$ -	\$ 45.86	\$ -	\$ 48.28	\$ -	\$ 50.74	\$ -	\$ 53.22	\$ -
	<b>\$56.40</b>		<b>\$45.86</b>		<b>\$48.28</b>		<b>\$50.74</b>		<b>\$53.22</b>	
Commercial	\$ 56.40	\$ -	\$ 45.86	\$ -	\$ 48.28	\$ -	\$ 50.74	\$ -	\$ 53.22	\$ -
	<b>\$56.40</b>		<b>\$45.86</b>		<b>\$48.28</b>		<b>\$50.74</b>		<b>\$53.22</b>	
Hotels/Motels	\$ 56.40	\$ -	\$ 45.86	\$ -	\$ 48.28	\$ -	\$ 50.74	\$ -	\$ 53.22	\$ -
	<b>\$56.40</b>		<b>\$45.86</b>		<b>\$48.28</b>		<b>\$50.74</b>		<b>\$53.22</b>	
Public/Streets/Schools	\$ 56.40	\$ -	\$ 45.86	\$ -	\$ 48.28	\$ -	\$ 50.74	\$ -	\$ 53.22	\$ -
	<b>\$56.40</b>		<b>\$45.86</b>		<b>\$48.28</b>		<b>\$50.74</b>		<b>\$53.22</b>	
									Availability	Demand
									<b>Total</b>	

**SUMMARY**

The different scenario analyses provide the City with several service and rate alternatives for implementing an ambulance utility and providing transportation services as part of the City's BLS services. Generally, as the City adds more staff, the ambulance utility rates are correspondingly higher than the current 2018 staffing configuration. Exhibit 27 shows the initial 2019 combined

annual availability and demand charge by scenario. The first four scenarios all have a demand charge allocated to each customer class. If the City wants to increase or lower rates, it could increase or decrease the General Fund amount supporting the ambulance utility or change the amount allocated between the availability and demand costs. Because of the increased revenue from transporting ALS incidents, Scenario 5 recovers enough demand revenue to fully recover the demand cost which results in the a single availability rate for all customer classes.

**Exhibit 27**  
**2019 Annual Rate Comparisons**

	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5
Single Family	\$ 62.85	\$ 22.34	\$ 29.78	\$ 77.97	\$ 56.40
Multi Family	\$ 57.15	\$ 19.60	\$ 25.95	\$ 74.82	\$ 56.40
Nursing Home	\$ 267.41	\$ 120.47	\$ 171.94	\$ 190.86	\$ 56.40
Commercial	\$ 84.90	\$ 32.91	\$ 48.81	\$ 90.14	\$ 56.40
Hotels/Motels	\$ 51.47	\$ 16.88	\$ 21.75	\$ 71.69	\$ 56.40
Public/Streets/Schools	\$ 70.52	\$ 26.02	\$ 33.45	\$ 82.21	\$ 56.40

It should also be noted that the above rates are dependent on the City continuing to maintain its EMS Levy funding. If the levy is not a permanent EMS Levy and another levy fails to pass, the City will either have to compensate for the loss of revenue by either providing more General Fund support or raising the ambulance utility rates.

# APPENDIX A – FIRE AND EMS COST OF SERVICE ANALYSIS DETAILS

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	2018 Budget	Toggle	Allocation Method	Fire	EMS	Total
<b>013 Interlocal Fire Response</b>				\$ -	\$ -	\$ -
Intergovernmental Fire Service/MOB Reimbursement	\$ 45,000	1	All to Fire	\$ 45,000	\$ -	\$ 45,000
<b>515 Legal</b>				\$ -	\$ -	\$ -
Legal Services - Fire/EMS	\$ 1,000	3	50/50 Split	\$ 500	\$ 500	\$ 1,000
<b>522 Fire Control</b>				\$ -	\$ -	\$ -
<b>001 Administration</b>				\$ -	\$ -	\$ -
Other Benefits - Uniforms	\$ 400	4	Total Incidents	\$ 83	\$ 317	\$ 400
Operating Supplies - Administration	\$ 250	4	Total Incidents	\$ 52	\$ 198	\$ 250
Office Supplies - Administration	\$ 750	4	Total Incidents	\$ 155	\$ 595	\$ 750
Small Tools & Minor Equipment	\$ 80	4	Total Incidents	\$ 17	\$ 63	\$ 80
Professional Services - Comprehensive Analysis of Fire Services	\$ -	4	Total Incidents	\$ -	\$ -	\$ -
Union Negotiations - Fire Department	\$ 200	4	Total Incidents	\$ 41	\$ 159	\$ 200
Professional Services - Administrative	\$ 5,000	4	Total Incidents	\$ 1,032	\$ 3,968	\$ 5,000
Communications	\$ 1,200	4	Total Incidents	\$ 248	\$ 952	\$ 1,200
Travel	\$ 1,000	4	Total Incidents	\$ 206	\$ 794	\$ 1,000
Advertising	\$ 300	4	Total Incidents	\$ 62	\$ 238	\$ 300
Operating Rentals/Leases	\$ -	4	Total Incidents	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ 1,200	4	Total Incidents	\$ 248	\$ 952	\$ 1,200
Miscellaneous	\$ 1,500	4	Total Incidents	\$ 310	\$ 1,190	\$ 1,500
Registration/Fees - Training Classes & Seminars	\$ 2,000	4	Total Incidents	\$ 413	\$ 1,587	\$ 2,000
Machinery & Equipment - Admin	\$ -	4	Total Incidents	\$ -	\$ -	\$ -
<b>002 Fire Suppression</b>				\$ -	\$ -	\$ -
Wages Fire	\$ 72,455	7	FC/FF Incidents	\$ 14,435	\$ 58,020	\$ 72,455
Stipends (Volunteers)	\$ 35,000	8	Volunteer Only Incidents	\$ 5,368	\$ 29,632	\$ 35,000
Benefits Fire	\$ 40,798	7	FC/FF Incidents	\$ 8,128	\$ 32,670	\$ 40,798
Uniforms - Volunteers	\$ 4,000	8	Volunteer Only Incidents	\$ 613	\$ 3,387	\$ 4,000
Uniforms - FT Firefighters	\$ 300	7	FC/FF Incidents	\$ 60	\$ 240	\$ 300
Operating Supplies - Suppression	\$ 200	1	All to Fire	\$ 200	\$ -	\$ 200
Office Supplies - Suppression	\$ 200	1	All to Fire	\$ 200	\$ -	\$ 200
Radio/Pagers - Parts & Supplies	\$ 700	1	All to Fire	\$ 700	\$ -	\$ 700
Operating Supplies - Vehicles	\$ 400	1	All to Fire	\$ 400	\$ -	\$ 400
Fuel - Suppression	\$ 800	1	All to Fire	\$ 800	\$ -	\$ 800
Small Tools/Equipment	\$ 900	1	All to Fire	\$ 900	\$ -	\$ 900
Small Tools Vehicle	\$ 300	1	All to Fire	\$ 300	\$ -	\$ 300
Fire Department Personnel Physicals	\$ 2,000	1	All to Fire	\$ 2,000	\$ -	\$ 2,000
Communication - Air Cards from MDTs	\$ 3,000	1	All to Fire	\$ 3,000	\$ -	\$ 3,000
Repairs/Maintenance	\$ 1,500	1	All to Fire	\$ 1,500	\$ -	\$ 1,500
Repairs/Maint Vehicle	\$ 400	1	All to Fire	\$ 400	\$ -	\$ 400
Misc Fire	\$ 400	1	All to Fire	\$ 400	\$ -	\$ 400
Misc Vehicle Fire	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Interfund Rental - O&M	\$ 17,078	1	All to Fire	\$ 17,078	\$ -	\$ 17,078
Intergov Services - Dispatch Charges	\$ 24,000	1	All to Fire	\$ 24,000	\$ -	\$ 24,000
BVFF Pension & Disability Payments	\$ 1,800	1	All to Fire	\$ 1,800	\$ -	\$ 1,800
Machinery & Equip/Vehicle	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Equipment - Radios & Pagers (Fire)	\$ 19,500	1	All to Fire	\$ 19,500	\$ -	\$ 19,500
Machinery/Equipment	\$ 22,000	1	All to Fire	\$ 22,000	\$ -	\$ 22,000
Transfer to 320 For Equipment Replacement	\$ 163,000	1	All to Fire	\$ 163,000	\$ -	\$ 163,000
<b>003 Fire Prevention/Investigation</b>				\$ -	\$ -	\$ -
Wages & OT	\$ 33,931	1	All to Fire	\$ 33,931	\$ -	\$ 33,931
Benefits	\$ 20,370	1	All to Fire	\$ 20,370	\$ -	\$ 20,370
Other Benefits/Uniforms	\$ 300	1	All to Fire	\$ 300	\$ -	\$ 300
Operating Supplies - Prevention/Investigation	\$ 2,000	1	All to Fire	\$ 2,000	\$ -	\$ 2,000
Office Supplies - Prevention/Investigation	\$ 100	1	All to Fire	\$ 100	\$ -	\$ 100
Small Tools/Equipment	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Professional Services	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Communication	\$ 350	1	All to Fire	\$ 350	\$ -	\$ 350
Travel	\$ 500	1	All to Fire	\$ 500	\$ -	\$ 500
Repairs/Maintenance	\$ 150	1	All to Fire	\$ 150	\$ -	\$ 150
Miscellaneous	\$ 500	1	All to Fire	\$ 500	\$ -	\$ 500
<b>004 Training</b>				\$ -	\$ -	\$ -
Wages & OT	\$ 66,909	4	Total Incidents	\$ 13,808	\$ 53,101	\$ 66,909
Benefits	\$ 36,273	4	Total Incidents	\$ 7,486	\$ 28,787	\$ 36,273
Uniforms - FT Firefighters	\$ 400	4	Total Incidents	\$ 83	\$ 317	\$ 400
Operating Supplies - Training	\$ 1,000	4	Total Incidents	\$ 206	\$ 794	\$ 1,000
Office Supplies - Training	\$ 500	4	Total Incidents	\$ 103	\$ 397	\$ 500
Small Tools & Equipment - Training	\$ -	4	Total Incidents	\$ -	\$ -	\$ -
Communications	\$ 250	4	Total Incidents	\$ 52	\$ 198	\$ 250
Travel	\$ 2,000	4	Total Incidents	\$ 413	\$ 1,587	\$ 2,000
Repairs/Maintenance	\$ 20	4	Total Incidents	\$ 4	\$ 16	\$ 20
Miscellaneous	\$ 100	4	Total Incidents	\$ 21	\$ 79	\$ 100
Registration/Fees - Training Classes & Seminars	\$ 2,000	4	Total Incidents	\$ 413	\$ 1,587	\$ 2,000
Training Equipment/Software/Materials - WSP FF Training Program	\$ -	4	Total Incidents	\$ -	\$ -	\$ -



	2018 Budget	Toggle	Allocation Method	Fire	EMS	Total
<b>005 Facilities</b>				\$ -	\$ -	\$ -
Operating Supplies - Facilities	\$ 3,000	6	Square Footage	\$ 1,800	\$ 1,200	\$ 3,000
Office Supplies - Facilities	\$ -	6	Square Footage	\$ -	\$ -	\$ -
Small Tools/Equipment	\$ 500	6	Square Footage	\$ 300	\$ 200	\$ 500
Public Utility Services	\$ 20,000	6	Square Footage	\$ 12,000	\$ 8,000	\$ 20,000
Repairs/Maintenance	\$ 5,000	6	Square Footage	\$ 3,000	\$ 2,000	\$ 5,000
Miscellaneous	\$ 150	6	Square Footage	\$ 90	\$ 60	\$ 150
Machinery/Equipment	\$ 7,500	6	Square Footage	\$ 4,500	\$ 3,000	\$ 7,500
<b>008 Emergency Med Services - Rescue</b>				\$ -	\$ -	\$ -
WW SSMA New World Records System Support	\$ 3,200	2	All to EMS	\$ -	\$ 3,200	\$ 3,200
Equipment - Radios & Pagers (EMS)	\$ 2,000	2	All to EMS	\$ -	\$ 2,000	\$ 2,000
<b>010 Mobilization Program</b>		1	All to Fire	\$ -	\$ -	\$ -
Wages - Mobilization	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Benefits - Mobilization	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Fire Mobilization - Fuel Consumed	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Fire Mobilization - Vehicle Maintenance/Repairs	\$ -	1	All to Fire	\$ -	\$ -	\$ -
Fire Mobilization - Miscellaneous Expense	\$ -	1	All to Fire	\$ -	\$ -	\$ -
<b>014 Long Term Debt - Equipment</b>				\$ -	\$ -	\$ -
Transfer to 202 LTGO Bond Fund	\$ 52,021	1	All to Fire	\$ 52,021	\$ -	\$ 52,021
<b>526 Emergency Medical Services</b>				\$ -	\$ -	\$ -
<b>001 Administration</b>				\$ -	\$ -	\$ -
Operating Supplies - EMS Administration	\$ -	2	All to EMS	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ -	2	All to EMS	\$ -	\$ -	\$ -
<b>002 Training</b>				\$ -	\$ -	\$ -
Travel	\$ -	2	All to EMS	\$ -	\$ -	\$ -
Miscellaneous	\$ -	2	All to EMS	\$ -	\$ -	\$ -
Registration/Fees - Training Classes & Seminars	\$ 3,000	2	All to EMS	\$ -	\$ 3,000	\$ 3,000
<b>003 Rescue &amp; Emergency Aid</b>				\$ -	\$ -	\$ -
Wages & OT	\$ 114,552	7	FC/FF Incidents	\$ 22,823	\$ 91,729	\$ 114,552
Stipends (Volunteers)	\$ 70,000	8	Volunteer Only Incidents	\$ 10,736	\$ 59,264	\$ 70,000
Benefits	\$ 60,945	7	FC/FF Incidents	\$ 12,142	\$ 48,803	\$ 60,945
Operating Supplies - EMS Rescue & Emergency	\$ 3,500	2	All to EMS	\$ -	\$ 3,500	\$ 3,500
Office Supplies - EMS Rescue & Emergency	\$ 1,000	2	All to EMS	\$ -	\$ 1,000	\$ 1,000
WA ST DOH EMS Grant Expenditure	\$ -	2	All to EMS	\$ -	\$ -	\$ -
Radio/Pagers - Parts & Supplies - EMS	\$ 300	2	All to EMS	\$ -	\$ 300	\$ 300
Small Tools/Equipment	\$ 750	2	All to EMS	\$ -	\$ 750	\$ 750
Professional Services	\$ 25,000	2	All to EMS	\$ -	\$ 25,000	\$ 25,000
Professional Services - Personnel Physicals EMS	\$ -	2	All to EMS	\$ -	\$ -	\$ -
Communications	\$ 320	2	All to EMS	\$ -	\$ 320	\$ 320
Repairs/Maintenance	\$ -	2	All to EMS	\$ -	\$ -	\$ -
Miscellaneous	\$ 100	2	All to EMS	\$ -	\$ 100	\$ 100
Interfund Rentals - O&M	\$ 17,078	2	All to EMS	\$ -	\$ 17,078	\$ 17,078
Intergov Services - Dispatch Charges	\$ 24,000	2	All to EMS	\$ -	\$ 24,000	\$ 24,000
Transfer to 320 For Equipment Replacement	\$ 58,000	2	All to EMS	\$ -	\$ 58,000	\$ 58,000
				\$ -	\$ -	\$ -
Billing Charges	\$ 5,557	2	All to EMS	\$ -	\$ 5,557	\$ 5,557
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
<b>Budget Total:</b>	<b>\$ 1,115,737</b>			<b>\$ 535,348</b>	<b>\$ 580,389</b>	<b>\$ 1,115,737</b>

# APPENDIX B – AVAILABILITY AND DEMAND COST OF SERVICE ANALYSIS DETAILS

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	Availability Method	Availability In City	Demand In City	Total
<b>013 Interlocal Fire Response</b>		\$ -	\$ -	\$ -
Intergovernmental Fire Service/MOB Reimbursement	Availability Demand Ratio	\$ -	\$ -	\$ -
<b>515 Legal</b>		\$ -	\$ -	\$ -
Legal Services - Fire/EMS	Availability Demand Ratio	\$ 399	\$ 101	\$ 500
<b>522 Fire Control</b>		\$ -	\$ -	\$ -
<b>001 Administration</b>		\$ -	\$ -	\$ -
Other Benefits - Uniforms	Availability Demand Ratio	\$ 253	\$ 64	\$ 317
Operating Supplies - Administration	Availability Demand Ratio	\$ 158	\$ 40	\$ 198
Office Supplies - Administration	Availability Demand Ratio	\$ 474	\$ 121	\$ 595
Small Tools & Minor Equipment	Availability Demand Ratio	\$ 51	\$ 13	\$ 63
Professional Services - Comprehensive Analysis of Fire Services	Availability Demand Ratio	\$ -	\$ -	\$ -
Union Negotiations - Fire Department	Availability Demand Ratio	\$ 127	\$ 32	\$ 159
Professional Services - Administrative	Availability Demand Ratio	\$ 3,163	\$ 805	\$ 3,968
Communications	Availability Demand Ratio	\$ 759	\$ 193	\$ 952
Travel	Availability Demand Ratio	\$ 633	\$ 161	\$ 794
Advertising	Availability Demand Ratio	\$ 190	\$ 48	\$ 238
Operating Rentals/Leases	Availability Demand Ratio	\$ -	\$ -	\$ -
Repairs & Maintenance	Availability Demand Ratio	\$ 759	\$ 193	\$ 952
Miscellaneous	Availability Demand Ratio	\$ 949	\$ 242	\$ 1,190
Registration/Fees - Training Classes & Seminars	Availability Demand Ratio	\$ 1,265	\$ 322	\$ 1,587
Machinery & Equipment - Admin	Availability Demand Ratio	\$ -	\$ -	\$ -
<b>002 Fire Suppression</b>		\$ -	\$ -	\$ -
Wages Fire	Availability Demand Ratio	\$ 46,246	\$ 11,773	\$ 58,020
Stipends (Volunteers)	All to Demand - Time	\$ -	\$ 29,632	\$ 29,632
Benefits Fire	Availability Demand Ratio	\$ 26,040	\$ 6,629	\$ 32,670
Uniforms - Volunteers	Availability Demand Ratio	\$ 2,699	\$ 687	\$ 3,387
Uniforms - FT Firefighters	Availability Demand Ratio	\$ 191	\$ 49	\$ 240
Operating Supplies - Suppression	Availability Demand Ratio	\$ -	\$ -	\$ -
Office Supplies - Suppression	Availability Demand Ratio	\$ -	\$ -	\$ -
Radio/Pagers - Parts & Supplies	Availability Demand Ratio	\$ -	\$ -	\$ -
Operating Supplies - Vehicles	Availability Demand Ratio	\$ -	\$ -	\$ -
Fuel - Suppression	Availability Demand Ratio	\$ -	\$ -	\$ -
Small Tools/Equipment	All to Availability - Time	\$ -	\$ -	\$ -
Small Tools Vehicle	All to Availability - Time	\$ -	\$ -	\$ -
Fire Department Personnel Physicals	Availability Demand Ratio	\$ -	\$ -	\$ -
Communication - Air Cards from MDTs	Availability Demand Ratio	\$ -	\$ -	\$ -
Repairs/Maintenance	Availability Demand Ratio	\$ -	\$ -	\$ -
Repairs/Maint Vehicle	Availability Demand Ratio	\$ -	\$ -	\$ -
Misc Fire	Availability Demand Ratio	\$ -	\$ -	\$ -
Misc Vehicle Fire	Availability Demand Ratio	\$ -	\$ -	\$ -
Interfund Rental - O&M	Availability Demand Ratio	\$ -	\$ -	\$ -
Intergov Services - Dispatch Charges	Availability Demand Ratio	\$ -	\$ -	\$ -
BVFF Pension & Disability Payments	Availability Demand Ratio	\$ -	\$ -	\$ -
Machinery & Equip/Vehicle	Availability Demand Ratio	\$ -	\$ -	\$ -
Equipment - Radios & Pagers (Fire)	Availability Demand Ratio	\$ -	\$ -	\$ -
Machinery/Equipment	Availability Demand Ratio	\$ -	\$ -	\$ -
Transfer to 320 For Equipment Replacement	Availability Demand Ratio	\$ -	\$ -	\$ -
<b>003 Fire Prevention/Investigation</b>		\$ -	\$ -	\$ -
Wages & OT	Availability Demand Ratio	\$ -	\$ -	\$ -
Benefits	Availability Demand Ratio	\$ -	\$ -	\$ -
Other Benefits/Uniforms	Availability Demand Ratio	\$ -	\$ -	\$ -
Operating Supplies - Prevention/Investigation	Availability Demand Ratio	\$ -	\$ -	\$ -
Office Supplies - Prevention/Investigation	Availability Demand Ratio	\$ -	\$ -	\$ -
Small Tools/Equipment	All to Availability - Time	\$ -	\$ -	\$ -
Professional Services	Availability Demand Ratio	\$ -	\$ -	\$ -
Communication	Availability Demand Ratio	\$ -	\$ -	\$ -
Travel	Availability Demand Ratio	\$ -	\$ -	\$ -
Repairs/Maintenance	Availability Demand Ratio	\$ -	\$ -	\$ -
Miscellaneous	Availability Demand Ratio	\$ -	\$ -	\$ -
<b>004 Training</b>		\$ -	\$ -	\$ -
Wages & OT	All to Availability - Time	\$ 53,101	\$ -	\$ 53,101
Benefits	All to Availability - Time	\$ 28,787	\$ -	\$ 28,787
Uniforms - FT Firefighters	All to Availability - Time	\$ 317	\$ -	\$ 317
Operating Supplies - Training	All to Availability - Time	\$ 794	\$ -	\$ 794
Office Supplies - Training	All to Availability - Time	\$ 397	\$ -	\$ 397
Small Tools & Equipment - Training	All to Availability - Time	\$ -	\$ -	\$ -
Communications	All to Availability - Time	\$ 198	\$ -	\$ 198
Travel	All to Availability - Time	\$ 1,587	\$ -	\$ 1,587
Repairs/Maintenance	All to Availability - Time	\$ 16	\$ -	\$ 16
Miscellaneous	All to Availability - Time	\$ 79	\$ -	\$ 79
Registration/Fees - Training Classes & Seminars	All to Availability - Time	\$ 1,587	\$ -	\$ 1,587
Training Equipment/Software/Materials - WSP FF Training Program	All to Availability - Time	\$ -	\$ -	\$ -

	Availability Method	Availability In City	Demand In City	Total
<b>005 Facilities</b>		\$ -	\$ -	\$ -
Operating Supplies - Facilities	All to Availability - Time	\$ 1,200	\$ -	\$ 1,200
Office Supplies - Facilities	All to Availability - Time	\$ -	\$ -	\$ -
Small Tools/Equipment	All to Availability - Time	\$ 200	\$ -	\$ 200
Public Utility Services	All to Availability - Time	\$ 8,000	\$ -	\$ 8,000
Repairs/Maintenance	All to Availability - Time	\$ 2,000	\$ -	\$ 2,000
Miscellaneous	All to Availability - Time	\$ 60	\$ -	\$ 60
Machinery/Equipment	All to Availability - Time	\$ 3,000	\$ -	\$ 3,000
<b>008 Emergency Med Services - Rescue</b>		\$ -	\$ -	\$ -
WW SSMA New World Records System Support	Availability Demand Ratio	\$ 2,551	\$ 649	\$ 3,200
Equipment - Radios & Pagers (EMS)	Availability Demand Ratio	\$ 1,594	\$ 406	\$ 2,000
<b>010 Mobilization Program</b>		\$ -	\$ -	\$ -
Wages - Mobilization	Availability Demand Ratio	\$ -	\$ -	\$ -
Benefits - Mobilization	Availability Demand Ratio	\$ -	\$ -	\$ -
Fire Mobilization - Fuel Consumed	Availability Demand Ratio	\$ -	\$ -	\$ -
Fire Mobilization - Vehicle Maintenance/Repairs	Availability Demand Ratio	\$ -	\$ -	\$ -
Fire Mobilization - Miscellaneous Expense	Availability Demand Ratio	\$ -	\$ -	\$ -
<b>014 Long Term Debt - Equipment</b>		\$ -	\$ -	\$ -
Transfer to 202 LTGO Bond Fund	Availability Demand Ratio	\$ -	\$ -	\$ -
<b>526 Emergency Medical Services</b>		\$ -	\$ -	\$ -
<b>001 Administration</b>		\$ -	\$ -	\$ -
Operating Supplies - EMS Administration	Availability Demand Ratio	\$ -	\$ -	\$ -
Repairs & Maintenance	Availability Demand Ratio	\$ -	\$ -	\$ -
<b>002 Training</b>		\$ -	\$ -	\$ -
Travel	All to Availability - Time	\$ -	\$ -	\$ -
Miscellaneous	All to Availability - Time	\$ -	\$ -	\$ -
Registration/Fees - Training Classes & Seminars	All to Availability - Time	\$ 3,000	\$ -	\$ 3,000
<b>003 Rescue &amp; Emergency Aid</b>		\$ -	\$ -	\$ -
Wages & OT	Availability Demand Ratio	\$ 73,115	\$ 18,614	\$ 91,729
Stipends (Volunteers)	All to Demand - Time	\$ -	\$ 59,264	\$ 59,264
Benefits	Availability Demand Ratio	\$ 38,900	\$ 9,903	\$ 48,803
Operating Supplies - EMS Rescue & Emergency	Availability Demand Ratio	\$ 2,790	\$ 710	\$ 3,500
Office Supplies - EMS Rescue & Emergency	Availability Demand Ratio	\$ 797	\$ 203	\$ 1,000
WA ST DOH EMS Grant Expenditure	Availability Demand Ratio	\$ -	\$ -	\$ -
Radio/Pagers - Parts & Supplies - EMS	Availability Demand Ratio	\$ 239	\$ 61	\$ 300
Small Tools/Equipment	All to Availability - Time	\$ 750	\$ -	\$ 750
Professional Services	Availability Demand Ratio	\$ 19,927	\$ 5,073	\$ 25,000
Professional Services - Personnel Physicals EMS	Availability Demand Ratio	\$ -	\$ -	\$ -
Communications	Availability Demand Ratio	\$ 255	\$ 65	\$ 320
Repairs/Maintenance	Availability Demand Ratio	\$ -	\$ -	\$ -
Miscellaneous	Availability Demand Ratio	\$ 80	\$ 20	\$ 100
Interfund Rentals - O&M	Availability Demand Ratio	\$ 13,612	\$ 3,466	\$ 17,078
Intergov Services - Dispatch Charges	All to Demand - Time	\$ -	\$ 24,000	\$ 24,000
Transfer to 320 For Equipment Replacement	Availability Demand Ratio	\$ 46,230	\$ 11,770	\$ 58,000
Billing Charges	All to Demand - Time	\$ -	\$ 5,557	\$ 5,557
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
<b>Budget Total:</b>		<b>\$ 389,520</b>	<b>\$ 190,869</b>	<b>\$ 580,389</b>