

November 29, 2017



Fire Chief David Winter
City of College Place Fire Department
629 South College Avenue
College Place, WA 99324

RE: CITY OF WALLA WALLA – AMBULANCE COST OF SERVICE STUDY

Dear Chief Winter:

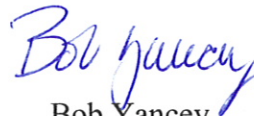
Enclosed please find the City of Walla Walla's Ambulance Cost of Service Study. In 2015 the City of Walla Walla retained the FCS Group to perform a comprehensive, independent Ambulance Cost of Service Study. The City has not previously conducted a cost of service study and wished to determine appropriate rates and funding support necessary to fully and fairly support the cost of providing our services. Additionally, the study fulfills Medicare compliance requirements and allows the City to participate in the Ground Emergency Medical Transport (GEMT) bill, passed into law during the 2014 Legislative session.

City Manager Nabel Shawa and I will be making contact with you in early 2017 to set up a time to meet with you and your fire commissioners to discuss the report and future plans for continued operation of the Ambulance services. In the meantime, please review the report and if you have any questions regarding the information please feel free to contact Chief Yancey at 509-524-4620 or byancey@wallawallawa.gov.

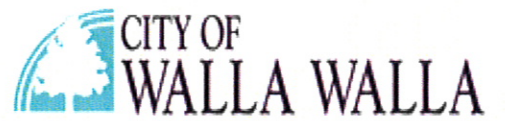
Best regards,



Nabel Shawa
City Manager



Bob Yancey
Fire Chief



City of Walla Walla



Ambulance Cost of Service Study

October 2016

FCS GROUP

7525 166th Avenue NE, Suite D-215
Redmond, WA 98052
T: 425.867.1802 | F: 425.867.1937

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Firm Headquarters
Redmond Town Center
7525 166th Ave NE
Suite D-215
Redmond, Washington 98052

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October 19, 2016

Bob Yancey, Fire Chief
Walla Walla Fire Department
200 S. 12th Avenue
Walla Walla, WA 99362

Subject: Ambulance Cost of Service Study

Dear Chief Yancey:

Attached is our final report on the results of our Ambulance Cost of Service Study. We want to thank you and all the City staff for their assistance and participation in helping us gather information for the study. If you have any questions, please feel free to contact me at (425) 867-1802 extension 228.

Sincerely,

Peter Moy
Principal

Christine Elting
Analyst

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CHAPTER I: INTRODUCTION

Due to growth in demand for emergency medical services (EMS) both in the City and in surrounding districts and College Place, the City of Walla Walla is considering establishing an ambulance utility to help support the staff necessary to continue its services. As part of the cost of service analysis, the City also wanted to identify the costs associated with providing fire and emergency medical services to the neighboring fire districts and College Place which contract with the City. The City has not conducted a cost of service study, and the City wants to determine what rates and funding support are needed to fully support the cost of providing its services. About 89% of the City's call volume is related to EMS, while only 11% are associated with fires, hazardous materials, technical rescues, and fire prevention and safety activities. In 2015 the Fire Department's was supported 55% by the General Fund and 45% by ambulance related revenues. The 2015 call volume was 6,280, and the number of calls is expected to only grow to 6,290 calls by 2020 due to changes in how services will be provided in the surrounding districts.

AMBULANCE UTILITY LEGISLATION

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. This includes the authority for a City Council to set and collect 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 do the following before implementing the additional support:

- ♦ Hold a public hearing, preceded by at least 30 days notice provided in each ratepayer's utility bill.
- ♦ During the public hearing, allow for public comment and present the following information:
 - The utility's most recent cost of service study,
 - A summary of the utility's current revenues 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 necessary to regulate, operate, and maintain the ambulance utility. FCS GROUP was engaged by the City to develop a cost of service study and the related ambulance utility rates. FCS GROUP's scope of work included:

- ♦ Reviewing and analyzing fire department and ambulance costs and workload data,

- ♦ Developing the cost of service framework and establishing the cost of service for fire and emergency medical services,
- ♦ Establishing and identifying 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, and
- ♦ Developing a five year forecast identifying the impacts of a decreasing number of incidents on the ambulance utility rates.

To accomplish the scope of work, FCS GROUP worked with City staff members in analyzing the cost of service, fire and EMS response data, and customer class data. We want to thank all the City staff, especially Chief Yancey, Brad Morris, and Jennifer Scott, who participated and assisted us in gathering and analyzing the data.

THE WALLA WALLA FIRE DEPARTMENT

The mission of the Walla Walla Fire Department is to minimize the loss of life, property, pain and suffering due to man-made, natural accident or disaster. The Department operates out of two stations dispersed throughout the City and provides services for fire suppression, fire prevention, Advanced Life Support (ALS), and Basic Life Support (BLS).

The Department includes a Fire Chief, Deputy Fire Chief, Chaplain, two Inspectors, EMS clerk, Medical Coding & Compliance Specialist, four Captains, six Lieutenants, three Paramedic Lieutenants, six Engineers, eighteen Firefighter Paramedics, and six Firefighters. The Department staffs one command vehicle, two fire pumpers, and two Advanced Life Support ambulances daily with eleven personnel and at least three certified Advanced Life Support Paramedics.

The City currently budgets its Fire Department costs in the General Fund and in its Ambulance Fund. The 2015 actuals for the Fire Department is displayed below in Exhibit 1. The total combined cost of providing fire and EMS services was \$7,067,661.

Exhibit 1
2015 General Fund and EMS Fund Actuals

| Expense Category | General Fund | Ambulance Fund | Total |
|-------------------------|---------------------|-----------------------|--------------------|
| Personnel | \$3,528,752 | \$2,205,054 | \$5,733,806 |
| Supplies & Services | 192,386 | 822,214 | \$1,014,600 |
| Capital | 93,431 | 145,648 | \$239,079 |
| Facilities | 46,184 | 33,992 | \$80,176 |
| Total | \$3,860,753 | \$3,206,908 | \$7,067,661 |

The following chapters discuss and analyze the City's cost of service and ambulance rates and forecast the future rate impacts of adding a medic crew.

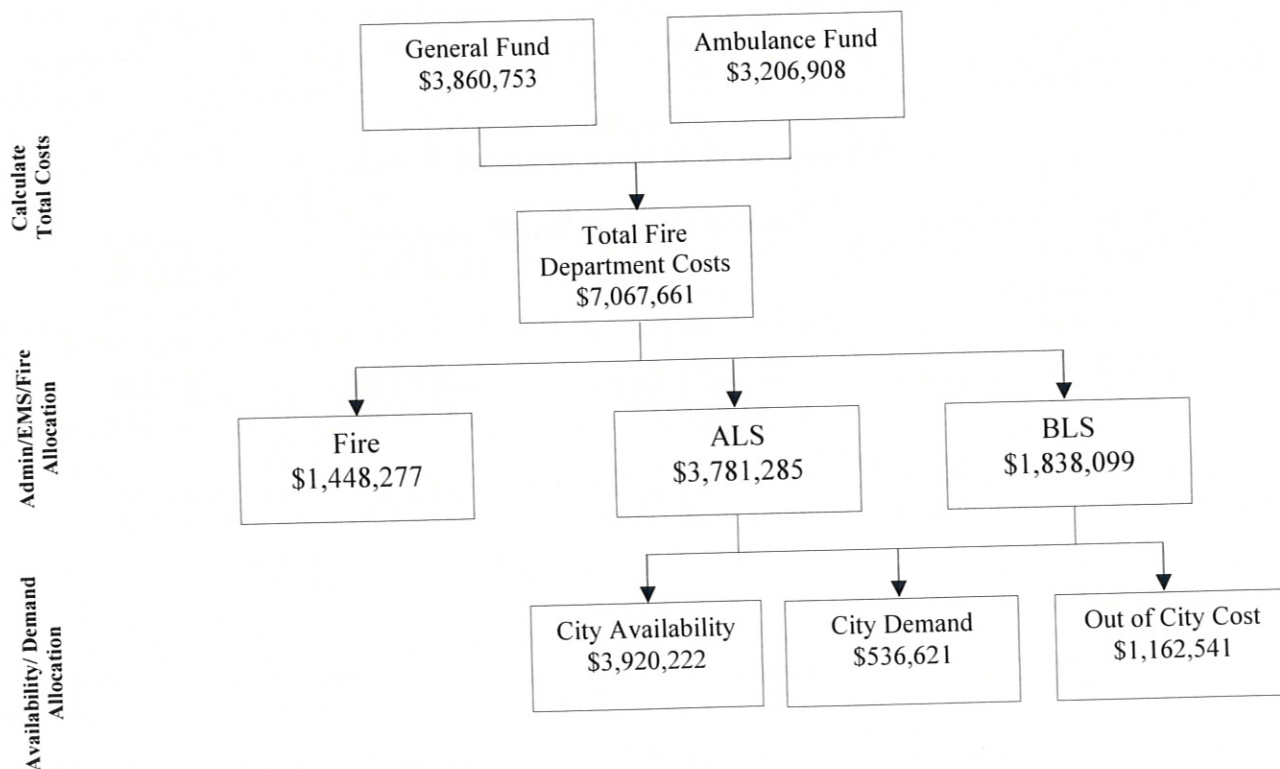
CHAPTER II: COST OF SERVICE ANALYSIS

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 ambulance/EMS activities. To establish the cost of service of fire and ambulance/EMS services, several cost allocation steps were used. The allocation process consisted of the following steps.

- ♦ Allocating the costs within the General Fund budget and Ambulance Fund budget between those related to fire, ALS, and BLS services,
- ♦ Dividing the ambulance costs between availability and demand costs, and
- ♦ Determining City EMS costs versus out of City EMS costs.

Exhibit 2 shows the framework and summary for the overall allocation process to determine the cost of service for ambulance services based on the 2015 actuals. The amounts shown at each step represent the allocated costs.

Exhibit 2
2015 Cost of Service Framework



KEY ASSUMPTIONS

The first step in the process analyzed the 2015 General Fund and Ambulance Fund to determine the total cost of providing fire and EMS/ambulance 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 and out of City services.

Labor Costs

The City budgets for fire and suppression personnel costs in the General Fund and paramedic personnel costs in the Ambulance Fund. Total combined personnel costs were provided by City staff for each full-time position. The staff costs were allocated between fire and EMS based on the time spent responding to fire and EMS emergency calls. Based on the calculations and assumptions described below, 19% of the labor costs were allocated to fire and 81% to EMS.

The time spent on fire and EMS calls was calculated by estimating the total time spent on calls and stand-by time for each activity.

- ♦ The City provided time data for each engine, medic unit, or apparatus that responded to emergency calls in 2015. Under the assumption that three people are on each engine and two people on each medic unit, the total time they are out on a call and are unavailable to respond to another call for service is calculated as demand time.
- ♦ The remaining time is considered as stand-by or availability time, which represents the time staff are waiting and available to respond to a call for either fire or ambulance/EMS services. Any time that a firefighter, paramedic, or chief is not responding to a call is considered availability time.
- ♦ For other programs and resources that were not related to the station staffing, the costs were allocated to either fire or EMS depending on the program's purpose. For example, all costs related to fire prevention were allocated to fire services.

Supplies, Services, and Other Costs

- ♦ All administration costs were allocated based on the fire and EMS demand time assuming that the costs should be proportionate to the Department's demand time.
- ♦ Vehicle maintenance and fuel were allocated based on number of fire and EMS calls responded to by engines or ambulances.
- ♦ The supplies, services, and other costs under fire suppression and fire prevention were all allocated to fire.
- ♦ The supplies and services in the ambulance budget were allocated to ALS and BLS, proportionate to their demand time.
- ♦ The ambulance training and fire training costs were allocated to EMS and fire, respectively.
- ♦ Facility costs were allocated based on square footage use for fire or ambulance/EMS apparatus and equipment.

CITY AMBULANCE AVAILABILITY AND DEMAND COSTS

The costs listed in the ambulance/EMS category represent the City costs for providing ambulance services both inside and outside City limits. Once these ambulance costs were identified, they were

then divided between availability and demand costs. According to RCW 35.21.766, availability costs 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 attributable 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 costs, the following assumptions and allocation factors were used.

- ♦ The 2015 ratio of total time spent responding to calls to stand-by time for EMS was used to allocate the personnel costs of responding firefighters and paramedics. This availability demand ratio was further split into City and out of City availability and demand and resulted in 72% City availability, 8% City demand, 18% availability for out of City, and 2% demand for out of City.
- ♦ Administrative EMS costs were all allocated to availability since they do not respond to emergency calls.
- ♦ Training costs were allocated to availability since they were trained during time not spent responding to EMS calls.
- ♦ The City provides “Out of Town Transfers” that schedule patient pick-ups within City limits and transport them to and from other cities, with the majority transported for distances greater than 65 miles. Because these transfers are scheduled, only overtime is used, so their cost is completely represented in City demand time.

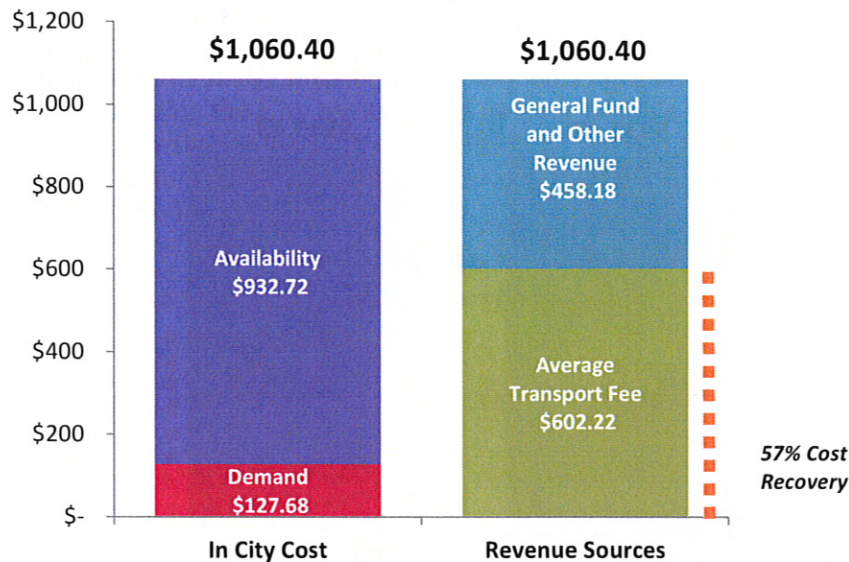
Based on the above assumptions, the total ambulance/EMS costs were \$5,619,384 representing 80% of the total Department costs. The 2015 Ambulance Fund is only budgeted at about 45% of the total Department costs. City availability costs were \$3,920,222, while City demand costs were \$536,621, as shown below in Exhibit 3. More detail is provided in Chapter III Exhibit 14. Out of City costs totaled \$1,162,541 with availability costs at \$1,013,454 and demand costs at \$149,087. The spreadsheets showing how costs were assigned to the availability and demand categories can be found in Appendix A.

Exhibit 3
In City Ambulance/EMS Costs – 2015

| Ambulance Utility Revenue Requirement | Availability | Demand | Total |
|----------------------------------------------|---------------------|---------------|--------------|
| Annual In City Cost | \$ 3,920,222 | \$ 536,621 | \$ 4,456,843 |

Considering the total in City ambulance/EMS cost of \$4,456,843 and 4,203 ALS and BLS incidents and transfers, the average availability and demand cost per incident is shown in Exhibit 4.

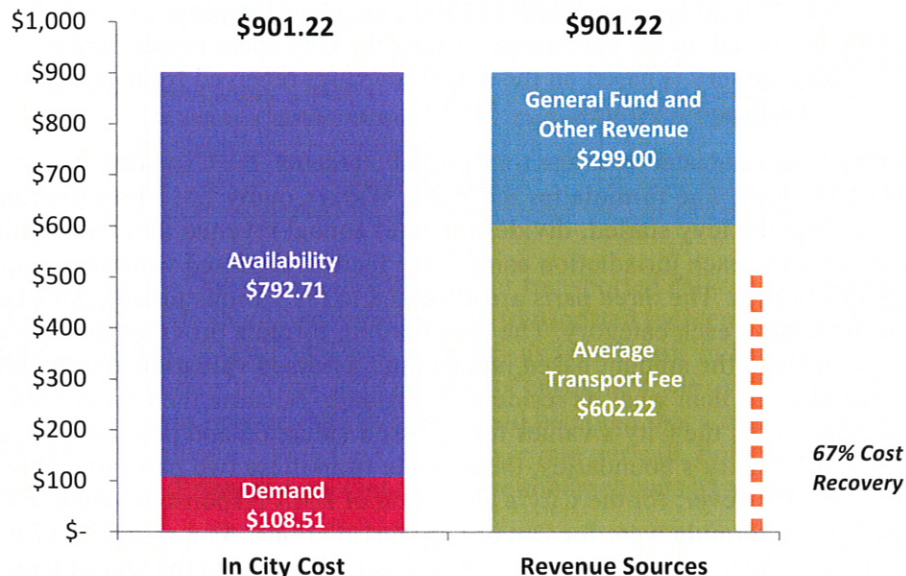
Exhibit 4
2015 Average In City Cost per Incident



The average cost per incident for in City incidents is \$1,060.40, and transport fees currently support only \$602.22 of the total, which is about a 57% cost recovery rate per incident.

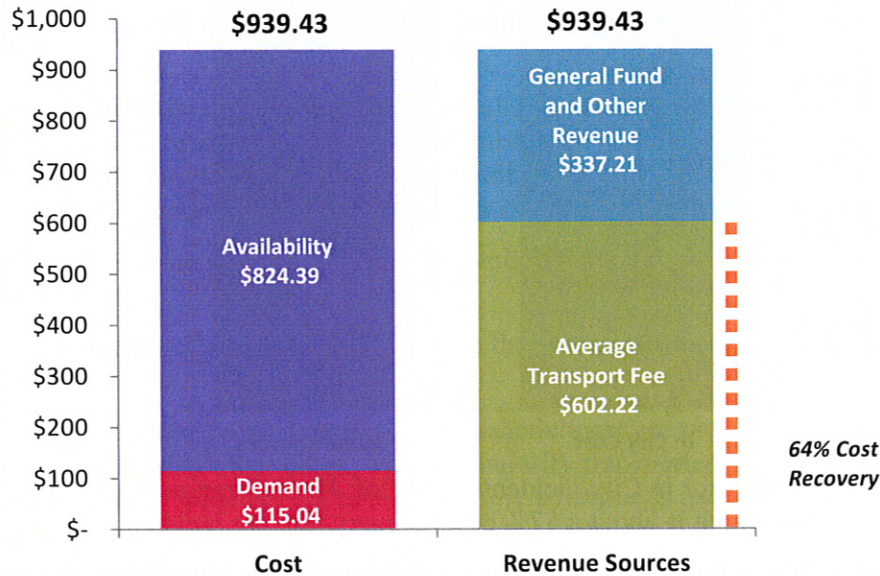
About 74% of the EMS time for In City incidents involves transported incidents. Assuming the same proportion of the EMS costs should be recovered by transported incidents and excluding the cost for Out of Town Transfers, the average cost per In City transport is \$901.22 as seen in Exhibit 5. The lower costs result in a 67% cost recovery rate.

Exhibit 5
2015 Average In City Cost per Transport



For all transports including the Out of City incidents, about 75% of EMS time involves transported incidents. Assuming 75% of the EMS costs, the average cost per transport is \$939.43. Based on an average transport fee of \$602.22, this is about 64% cost recovery as shown below in Exhibit 6.

Exhibit 6
2015 Average Cost per Transport for All Incidents



OUT OF CITY EMS COSTS

The City currently provides EMS services to District 1 (Clyde), District 2 (City of Waitsburg), District 3 (Eureka/Jubilee), District 4, District 5 (Burbank), District 6 (Touchet), District 7 (Prescott), District 8 (Dixie), and the City of College Place. Exhibit 7 displays the proportion of Out of City costs for each jurisdiction based on the percentage of time the City spent responding to out of City incidents. The 2015 cost recovery is based on the actual revenues received from each jurisdiction for write-offs, transport, and mileage revenues.

In addition to the revenues associated with the transported incidents, the City also receives funding from a Countywide EMS levy. The formula for the Walla Walla County EMS levy distribution, which has been used since the levy started, divides the total annual revenue into three equal parts. Each part is then allocated to each jurisdiction using three factors: assessed valuation, population, and number of EMS responses. The three parts are allocated to the various jurisdictions based on their proportion of the total in each category. The levy funding formula provides the City and College Place with more revenue than the amount based just on their assessed valuation and the levy rate, while District #4 receives less than what its residents contribute. Because the City is only allocated revenue for two parts based on the City's values for assessed valuation and population even though it serves a larger area than the City's boundaries, the revenue from these two parts was only allocated against the In City costs. However, for the City's allocation of EMS response revenue, 28% of the EMS responses used in the formula were for Out of City jurisdictions. As a result, \$157,852 or 28% of the response portion of the City's EMS levy revenue was reallocated to the Out of City jurisdictions. The additional revenue for Out of City jurisdictions was distributed to each jurisdiction based on the number of incidents in 2015.

It has been suggested that the Out of City jurisdictions should receive credit for any additional levy funding that is more than what the City contributes. However, because the levy funding formula has been previously agreed to by the various jurisdictions, the following analyses are based only on allocating the additional funding from the EMS responses as described. It should also be noted that

when County residents from outside the City are served inside the City, the EMS levy funding is helping to offset the cost of the service to those non-Walla Walla City residents. Because the City of Walla Walla is the County's central city and county seat, non-City residents are more likely to come to the City to work, shop, and conduct business. So additional levy funding not only supports the incidents outside of the City, but also supports the cost of providing services to County residents who are involved in incidents within the City limits. If the funding formula was based only on what is contributed, the funding distribution would be quite different, not just for the City but for all the other jurisdictions too, and this might also impact their ability to pay for their services as well as pay the City for the services provided to them.

Exhibit 7 2015 Out of City Cost of Service and Cost Recovery

| | District 1 (Clyde) | District 2/City of Waitsburg | District 3 (Eureka/Jubilee) | District 4 | District 5 (Burbank) | District 6 (Touchet) | District 7 (Prescott) | District 8 (Dixie) | City of College Place | Pick Up Outside WW County | Total |
|------------------------------------|-----------------------|---------------------------------|--------------------------------|--------------|-------------------------|-------------------------|--------------------------|-----------------------|--------------------------|---------------------------------|--------------|
| Costs per Jurisdiction | \$ 5,025 | \$ 52,398 | \$ 38,049 | \$ 294,544 | \$ 303 | \$ 66,791 | \$ 50,922 | \$ 45,780 | \$ 595,414 | \$ 13,315 | \$ 1,162,541 |
| Availability Cost - EMS | \$ 4,431 | \$ 46,207 | \$ 33,554 | \$ 259,746 | \$ 267 | \$ 58,900 | \$ 44,906 | \$ 40,372 | \$ 525,070 | \$ - | \$ 1,013,454 |
| Demand Cost - EMS | \$ 594 | \$ 6,190 | \$ 4,495 | \$ 34,798 | \$ 36 | \$ 7,891 | \$ 6,016 | \$ 5,409 | \$ 70,344 | \$ 13,315 | \$ 149,087 |
| Revenue per Jurisdiction | \$ 1,057 | \$ 20,355 | \$ 11,810 | \$ 145,041 | \$ 112 | \$ 30,149 | \$ 19,313 | \$ 20,902 | \$ 334,067 | \$ 20,926 | \$ 603,732 |
| ALS Revenues | 884 | 19,612 | 10,528 | 140,134 | | 23,250 | 17,716 | 21,404 | 281,190 | 10,055 | 524,773 |
| BLS Revenues | | 4,196 | 1,592 | 46,520 | | 9,984 | 3,400 | 4,992 | 155,818 | 1,674 | 228,176 |
| Miscellaneous | | 59 | 226 | 246 | | 89 | 14 | 83 | 593 | | 1,310 |
| Mileage Fees | 470 | 6,382 | 4,375 | 11,784 | | 8,389 | 5,902 | 4,168 | 18,220 | 23,585 | 83,274 |
| WW County Dept EMS Levy | 336 | 4,251 | 2,909 | 39,267 | 112 | 7,943 | 4,922 | 4,587 | 91,400 | 2,126 | 157,852 |
| Write-Offs | (633) | (14,145) | (7,819) | (92,910) | | (19,506) | (12,641) | (14,331) | (213,154) | (16,514) | (391,653) |
| Net Cost of Service to City | \$ (3,968) | \$ (32,043) | \$ (26,239) | \$ (149,504) | \$ (191) | \$ (36,642) | \$ (31,608) | \$ (24,878) | \$ (261,347) | \$ 7,611 | \$ (558,809) |

Other than transfers picked up outside of Walla Walla County, the City is not recovering its costs from every jurisdiction, and the City of College Place has the highest subsidy of \$261,347. The total out of City cost not recovered through transport revenues and the EMS levy funds is \$558,809. The average cost per incident for each jurisdiction is shown below in Exhibit 8. Incidents that were canceled after being dispatched were not included.

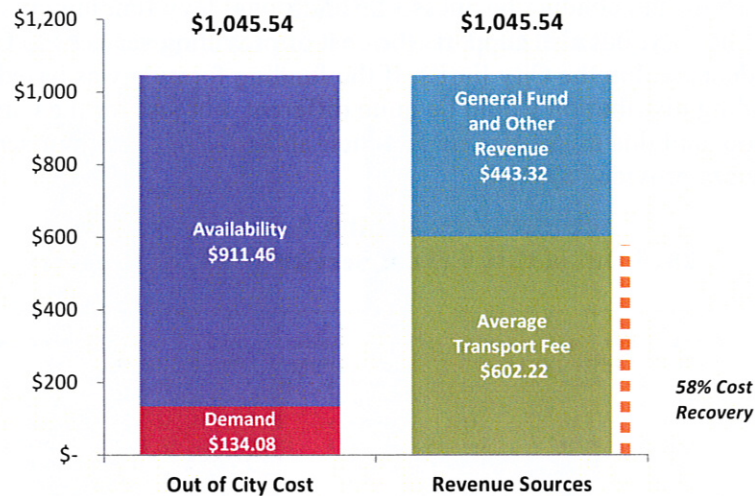
Exhibit 8 2015 Average Cost Per Out of City Incident*

| Average Incident Cost | District 1 (Clyde) | District 2/City of Waitsburg | District 3 (Eureka/Jubilee) | District 4 | District 5 (Burbank) | District 6 (Touchet) | District 7 (Prescott) | District 8 (Dixie) | City of College Place | Pick Up Outside WW County |
|-----------------------|-----------------------|---------------------------------|--------------------------------|------------|-------------------------|-------------------------|--------------------------|-----------------------|-----------------------------|---------------------------------|
| ALS | \$2,512.49 | \$ 2,292.77 | \$ 2,317.34 | \$ 898.54 | | \$ 1,934.79 | \$ 1,697.10 | \$ 1,258.37 | \$1,084.99 | \$ 765.18 |
| BLS | | \$ 631.10 | \$ 2,048.27 | \$1,076.98 | | \$ 610.61 | \$ 1,245.11 | \$ 954.72 | \$ 688.92 | \$ 688.75 |

* District 5 has no average incident cost because the one incident it had was canceled after being dispatched traveling to the incident.

About 80% of the time for Out of City incidents is for transported calls. Assuming this same proportion of the EMS costs should be recovered by transported incidents, the average cost per Out of City transport is \$1,045.54 with 58% cost recovery as seen below in Exhibit 9. Because the transport fees are the same for In City and Out of City customers, the average transport reimbursement is consistent between the two. It should be noted that College Place has a large call volume from Medicare patients giving the City a lower rate per call, but the increase in mileage charges offset part of the difference for Out of City reimbursements as a whole.

Exhibit 9
2015 Average Cost per Out of City Transport



District Financial Impacts

To determine if the fire districts have the capacity to pay the City for the services provided, the fire levies were analyzed for each district. Each district was below the maximum fire levy rate for 2015. Exhibit 10 shows the necessary fire tax levy rate per district to pay for the full cost of service provided by the City. Each fire district could have paid for its full cost of service to the City by increasing its fire levy rate.

Exhibit 10
2015 Estimated Levy Increases Needed to Fully Reimburse the City

| | District 1 (Clyde) | District 2/City of Waitsburg | District 3 (Eureka/Jubilee) | District 4 | District 5 (Burbank) | District 6 (Touchet) | District 7 (Prescott) | District 8 (Dixie) | City of College Place |
|--------------------------------|--------------------|------------------------------|-----------------------------|-----------------|----------------------|----------------------|-----------------------|--------------------|-----------------------|
| Net Cost | \$3,968 | \$32,043 | \$26,239 | \$149,504 | \$191 | \$36,642 | \$31,608 | \$24,878 | \$261,347 |
| 2015 Assessed Valuation | \$100,737,702 | \$69,166,666 | \$174,101,804 | \$1,074,651,630 | \$585,605,573 | \$258,793,711 | \$70,270,987 | \$131,618,470 | \$539,700,523 |
| Current Fire Levy Rate | 0.771 | 0.511 | 1.097 | 1.242 | 1.464 | 0.741 | 0.644 | 0.733 | |
| Current Fire Levy Revenue | \$77,687 | \$35,315 | \$190,979 | \$1,334,649 | \$857,485 | \$191,735 | \$45,244 | \$96,506 | |
| Amount Owed to City | \$3,968 | \$32,043 | \$26,239 | \$149,504 | \$191 | \$36,642 | \$31,608 | \$24,878 | \$261,347 |
| Total Fire Levy Revenue Needed | \$81,655 | \$67,358 | \$217,218 | \$1,484,152 | \$857,677 | \$228,377 | \$76,852 | \$121,383 | \$261,347 |
| Fire Levy Rate Needed | 0.811 | 0.974 | 1.248 | 1.381 | 1.465 | 0.882 | 1.094 | 0.922 | N/A |

As previously mentioned, the districts also receive funding from the Countywide EMS levy of \$0.50 as shown below in Exhibit 11. If the districts used these funds to reimburse the City, they might not need to increase their levy, unless the levy funds are necessary to support their current operations. Only District #7 doesn't have enough EMS levy revenue to offset its additional costs to the City.

Exhibit 11
2015 EMS Levy Revenue per Jurisdiction

| | District 1 (Clyde) | District 2/City of Waitsburg | District 3 (Eureka/Jubilee) | District 4 | District 5 (Burbank) | District 6 (Touchet) | District 7 (Prescott) | District 8 (Dixie) | City of College Place |
|----------------------------------------------|--------------------|------------------------------|-----------------------------|------------|----------------------|----------------------|-----------------------|--------------------|-----------------------|
| Total 2015 WWC EMS Revenue Received | \$17,671 | \$69,779 | \$42,358 | \$359,625 | \$273,758 | \$70,220 | \$24,645 | \$35,389 | \$297,570 |
| Remaining for District Use after Paying City | \$13,703 | \$37,736 | \$16,119 | \$210,121 | \$273,567 | \$33,578 | (\$6,963) | \$10,511 | \$36,223 |

City Financial Impacts

As described in the previous sections, the City's cost of providing services to the Out of City jurisdictions is almost \$1.2 million, but with transport related revenues and additional Countywide EMS levy funds, the net cost to the City is about \$559,000. The Out of City jurisdictions do not contribute any direct funding to the City to provide EMS and ambulance services, and consequently, the City must primarily rely on the fees it collects to help offset the cost of the services provided. As noted in the previous section the Out of City jurisdictions have the ability to pay the City for the unreimbursed costs incurred by the City for responding to their resident and visitor EMS incidents. However, if the jurisdictions decide not to reimburse the City for the unreimbursed costs, the City would need to use its own funds to offset the unreimbursed costs of providing out of city EMS services, or it could stop providing the services and let the jurisdictions provide their own EMS and ambulance services. If the City stops providing the services, the City's capacity and staffing cannot be reduced because the City's current labor contract with the local union requires an eleven person minimum staffing level. Any changes would require negotiations with the union. However, if the staffing does not change and the City does not have to respond to out of city incidents, the Fire Department will have more capacity to respond when two or more EMS incidents are occurring at the same time in the City or when there is an actual structure fire in the City.

CHAPTER III: AMBULANCE UTILITY RATE ANALYSIS

Once the availability and demand costs were identified, the next step is 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,
- ♦ 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, and
- ♦ Designated classes consistent with Article VIII, section 7 of the state Constitution may be exempt from or have reduced rates.

CUSTOMER CLASSES

To determine the rates, the total number of customers in the City also had to be identified. The City provided the total number of existing accounts and billing units per account classified by single family, multi-family, commercial/business, nursing homes/assisted living, public/government, and miscellaneous. The Assisted Living/Nursing Home accounts were based on information collected by the Department, and each bed is treated as a billing unit. Medicaid clients in these facilities were also identified based on the Department's information. Exhibit 12 shows the proposed customer classes and the corresponding number of accounts.

Exhibit 12
Number of Billing Units by Customer Class

| Customer Class | Regular | Percent of Billing Units | Medicaid | Percent of Medicaid Billing Units |
|-------------------------------|---------------|--------------------------|------------|-----------------------------------|
| Single Family | 8937 | 67% | | 0% |
| Multi-Family | 3922 | 29% | | 0% |
| Commercial/Business | 51 | 0% | | 0% |
| Nursing Homes/Assisted Living | 366 | 3% | 209 | 100% |
| Public/Government | 13 | 0% | | 0% |
| Miscellaneous | 44 | 0% | | 0% |
| Total | 13,333 | 100% | 209 | 100% |

In addition to the number of billing units, the number of EMS incidents by customer class was provided by the City for 2015, as shown below in Exhibit 13. There were 271 transports in 2015 that

had Medicaid as their primary source of payment, but the customer class could not be identified. It is assumed that these transports were for the nursing homes and assisted living facilities.

Exhibit 13
Number of EMS Incidents by Customer Class

| Customer Class | Regular Calls | Percentage of Regular Calls | Medicaid Calls | Percentage of Medicaid Calls | Total | Percentage of Total Calls |
|-------------------------------|---------------|-----------------------------|----------------|------------------------------|--------------|---------------------------|
| Single Family | 1368 | 35% | | 0% | 1,368 | 33% |
| Multi-Family | 812 | 21% | | 0% | 812 | 19% |
| Commercial/Business | 858 | 22% | | 0% | 858 | 20% |
| Nursing Homes/Assisted Living | 205 | 5% | 271 | 100% | 476 | 11% |
| Public/Government | 689 | 18% | | 0% | 689 | 16% |
| Total | 3,932 | 100% | 271 | 100% | 4,203 | 100% |

AVAILABILITY AND DEMAND RATES

To allocate and forecast the revenues associated with the City's ambulance/EMS services, RCW 35.21.766 requires that only revenues received through direct billing to the individual user of the ambulance service are allocated to the demand related costs. To calculate the cost that can be recovered from rates, these revenues were subtracted from the availability and demand costs.

- ♦ All transport fees, mileage fees, non-transport med service fees, and Medicare and Medicaid discounts were used to offset demand cost.
- ♦ The EMS Levy, Department of Health Grant, and miscellaneous revenues were allocated to offset availability cost.
- ♦ Out of City transport revenues were subtracted from the in City transport revenues and are not used to offset in City costs.

Exhibit 14 shows the details of these calculations. In addition, if the City decides to subsidize through its rates the ambulance/EMS services provided to the various fire districts and College Place, the rate needed is also shown.

Exhibit 14
Adjusted 2015 Availability and Demand Costs

| Ambulance Utility Revenue Requirement | Availability | Demand | Total |
|----------------------------------------------|---------------------|---------------|--------------|
| Annual In City Cost | \$ 3,920,222 | \$ 536,621 | \$ 4,456,843 |

| Offsetting Revenues | Availability | Demand | Total |
|-----------------------------------------|---------------------|---------------|--------------|
| INTERGOVERNMENTAL REVENUES | | | \$ - |
| Dpt Of Health-Trauma Care | \$ 1,341 | | \$ 1,341 |
| WW County Dept EMS Levy | \$ 1,178,438 | | \$ 1,178,438 |
| CHARGES FOR GOODS AND SERVICES | | | \$ - |
| BLS-Non-Emergency WW County Resident | | \$ 97,024 | \$ 97,024 |
| BLS Emergency - WW County Resident | | \$ 658,292 | \$ 658,292 |
| ALS Non-Emergency - WW County Resid | | \$ 36,990 | \$ 36,990 |
| ALS Emergency - WW County Resident | | \$ 959,140 | \$ 959,140 |
| ALS Level 2 - WW County Resident | | \$ 44,252 | \$ 44,252 |
| BLS-Non-Emergency - Non County Resident | | \$ 18,324 | \$ 18,324 |
| BLS Emergency - Non County Resident | | \$ 54,648 | \$ 54,648 |
| ALS-Non-Emergency - Non County Resid | | \$ 16,885 | \$ 16,885 |
| ALS Emergency - Non County Resident | | \$ 72,410 | \$ 72,410 |
| ALS Level 2 - Non County Resident | | \$ 7,128 | \$ 7,128 |
| Special Care Transport | | | \$ - |
| VA Contract - WW County Transports | | \$ 42,900 | \$ 42,900 |
| VA Contract - Out of County Calls | | \$ 4,680 | \$ 4,680 |
| Special Contracts | \$ 3,231 | | \$ 3,231 |
| Mileage Charges | | \$ 228,420 | \$ 228,420 |
| Mileage Charge - VA Contract | | \$ 11,642 | \$ 11,642 |
| Admin Fees - Copies | \$ 765 | | \$ 765 |
| Other Fees & Charges | \$ 1,667 | | \$ 1,667 |
| Ambulance Fee Collectable | \$ 36,500 | | \$ 36,500 |
| State Adjustments | | \$ (364,596) | \$ (364,596) |
| Federal Adjustments | | \$ (688,847) | \$ (688,847) |
| VA Contract Adjustments | | | \$ - |
| Miscellaneous Revenues | | | \$ - |
| Investment Interest | | | \$ - |
| Interest on A/R | \$ 3,491 | | \$ 3,491 |
| Total Revenue | \$ 1,225,432 | \$ 1,199,292 | \$ 2,424,724 |

| | | | |
|----------------------|--------------|--------------|--------------|
| Adjusted Cost | \$ 2,694,790 | \$ (662,671) | \$ 2,032,119 |
|----------------------|--------------|--------------|--------------|

| Calculated Rates per Billing Unit - No Out of City Subsidy | | | |
|-------------------------------------------------------------------|--|----|--------|
| Annual Cost per Account | | \$ | 154.84 |
| Monthly Cost per Account | | \$ | 12.90 |

| Calculated Rates per Billing Unit - Including Out of City Subsidy | | | |
|--------------------------------------------------------------------------|--|----|--------|
| Annual Cost per Account | | \$ | 197.42 |
| Monthly Cost per Account | | \$ | 16.45 |

Assuming the General Fund will subsidize the out of City net cost instead of the rate payers, the net in City ambulance utility cost is \$2,032,119 with 13,124 regular billing units. This means the estimated 2015 ambulance rate per unit is \$154.84 per year, or \$12.90 per month. If the General Fund

does not subsidize the \$558,809 of out of City cost, the 2015 rates would increase to \$197.42 per year or \$16.45 per month.

RATE ALTERNATIVES

The City's current funding structure requires a contribution from the General Fund to support the costs of the EMS/ambulance services. The rates calculated in Exhibit 14 are based on full cost recovery, meaning the ambulance utility rates along with transportation revenues will recover the total EMS/ambulance cost of service without support from the General Fund. Because the City does not currently have an ambulance utility, the City might not want to implement a rate that recovers the full cost of service immediately. Exhibit 15 presents alternative rates that target a specific percentage of cost recovery with a corresponding General Fund contribution and savings in comparison to the current budget. Under these alternative rate scenarios, the General Fund also subsidizes the net costs associated with the out of City services.

Exhibit 15
2015 Alternative Rate Scenarios

| Cost Recovery | 2015 Cost Recovery | Full Cost Recovery | 75% Cost Recovery | 50% Cost Recovery |
|----------------------------|--------------------|---------------------|---------------------|--------------------|
| Monthly Fee | | \$ 12.90 | \$ 9.68 | \$ 6.45 |
| Annual Fee | | \$ 154.84 | \$ 116.13 | \$ 77.42 |
| Total Annual Cost | \$ 5,619,384 | \$ 5,619,384 | \$ 5,619,384 | \$ 5,619,384 |
| Annual In City Cost | \$ 4,456,843 | \$ 4,456,843 | \$ 4,456,843 | \$ 4,456,843 |
| Revenue | | | | |
| Ambulance Utility Fee | | \$ 2,032,119 | \$ 1,524,089 | \$ 1,016,059 |
| WW County Dept EMS Levy | \$ 1,178,438 | \$ 1,178,438 | \$ 1,178,438 | \$ 1,178,438 |
| Transport Fees | \$ 1,194,612 | \$ 1,194,612 | \$ 1,194,612 | \$ 1,194,612 |
| Miscellaneous Fees | \$ 46,994 | \$ 46,994 | \$ 46,994 | \$ 46,994 |
| Net Out of City Revenue | \$ (558,809) | \$ (558,809) | \$ (558,809) | \$ (558,809) |
| General Fund Contribution | \$ 2,595,608 | \$ 563,489 | \$ 1,071,519 | \$ 1,579,548 |
| Total Revenue | \$4,456,843 | \$ 4,456,843 | \$ 4,456,843 | \$4,456,843 |

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. The estimated billing units assume that the non-residential accounts generally represent one billing unit. Some considerations include the following:

- ♦ Should a large business pay the same as a small business and a single family residence 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 pay a single monthly fee like businesses or should they pay the monthly rate on per unit basis?
- ♦ For multi-family residences, a distinction is made which counts each multi-family unit as a separate billing unit.

- ♦ For assisted living/nursing homes, a distinction is also made where each bed is considered as a billing unit.

Some cities have addressed these issues by charging the rate on a 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.

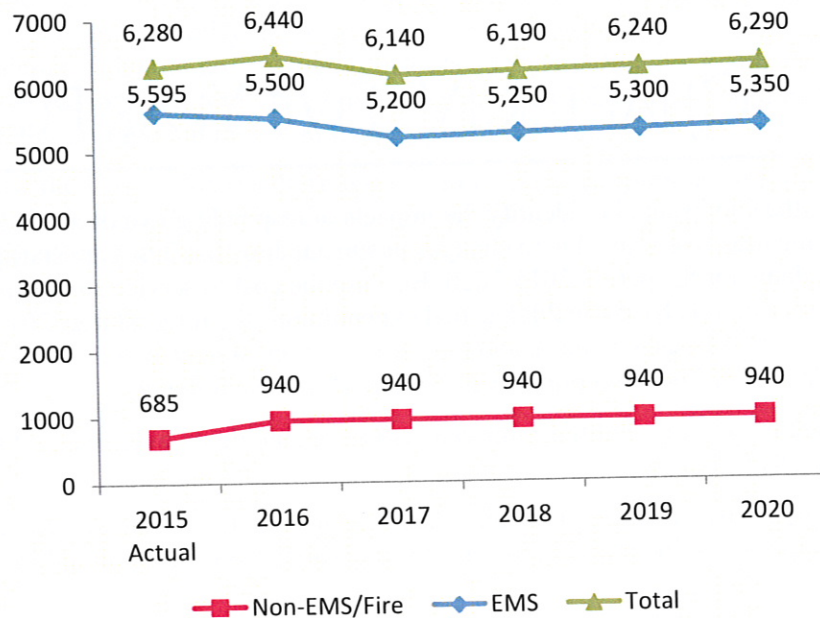
CHAPTER IV: FIVE YEAR FORECAST

As part of this study, the City wanted to identify the impacts of responding to a decreased number of EMS incidents over the next five years due to changes in surrounding districts. City staff provided projected annual incidents for the period 2015-2020. Because the cost of service study was conducted in 2016 but the cost of service was based on 2015 actual expenditures, the forecast uses 2015 as the base year to forecast the expected costs, revenues, and rates for providing ambulance/EMS services for the period 2016-2020. The following assumptions were used to create the forecast:

- ◆ Out of City incidents will grow at the same rate as in City incidents over the next five years (about 10% annually).
- ◆ Using the November 2015 forecast from the Washington State Economic and Revenue Forecast Council, personnel costs will inflate according to the Seattle Non-farm Annual Wage Index by an average of 3.2%.
- ◆ All other costs will inflate by an average of 2.2% based on the Seattle CPI forecast from the Washington State Economic and Revenue Forecast Council.
- ◆ Single family accounts will grow at 0.9% annually and multi-family at 1.6% annually based on the average housing growth over the past five years for Walla Walla County as estimated by Washington State's Office of Financial Management.
- ◆ Of the total EMS incidents, 64% of the incidents are expected to need ambulance transportation each year.
- ◆ College Place and Fire District 4 will begin transporting their own BLS patients in 2017.
- ◆ 27% of the annual State and Federal Adjustments are attributed to Out of City incidents.
- ◆ 12% of the Walla Walla County EMS levy revenue is allocated to Out of City incidents.
- ◆ All out of City transport revenues are calculated using the average of the average reimbursement per transports (\$602.22).
- ◆ Out of Town Transfers are allocated to City demand costs.
- ◆ According to City staff, the City EMS Levy will increase \$25,000 per year over the forecast period.
- ◆ Under HB 2007 legislation, it is assumed that Medicaid reimbursements are going to increase from \$168 to the same payment amount as Medicare (\$434).

Exhibit 16 presents the given projected incident growth for 2015-2020 for ALS, BLS, and fire incidents. Fire and Non-EMS incidents are expected to stay at a steady rate of 940 incidents per year.

Exhibit 16
Projected Incident Growth



Due to the uncertainty of the out of City contracts and staffing increases, we were asked to forecast costs for the following scenarios:

- ♦ Scenario 1 – Status Quo
 - Staffing continues at the current level and incidents are as projected in Exhibit 16.
- ♦ Scenario 2 – Status Quo; No Out of City Incidents
 - Staffing continues at the current level; starting 2016 the City no longer responds to incidents outside of City limits.
- ♦ Scenario 3 – Two New FTEs in 2017
 - Starting in 2017, one new Firefighter/EMT and one new Firefighter/Paramedic will staff a day car 40 hours per week; incidents are as projected in Exhibit 16 including Out of City incidents.
- ♦ Scenario 4 – Six New FTEs in 2017
 - Starting in 2017, hiring three Firefighter/EMT's and three Firefighter/Paramedics to staff a medic unit 24/7, incidents are as projected in Exhibit 16 including Out of City incidents.

The following sections show the forecasted expenditures and corresponding revenues under these four scenarios from 2015 through 2020 assuming full cost recovery for ambulance/EMS services, as well as the needed ambulance utility rate per year. The General Fund is only used to cover fire associated costs.

SCENARIO 1 – STATUS QUO

Exhibit 17
Full Cost Recovery Expenditure and Revenue Forecast – Scenario 1

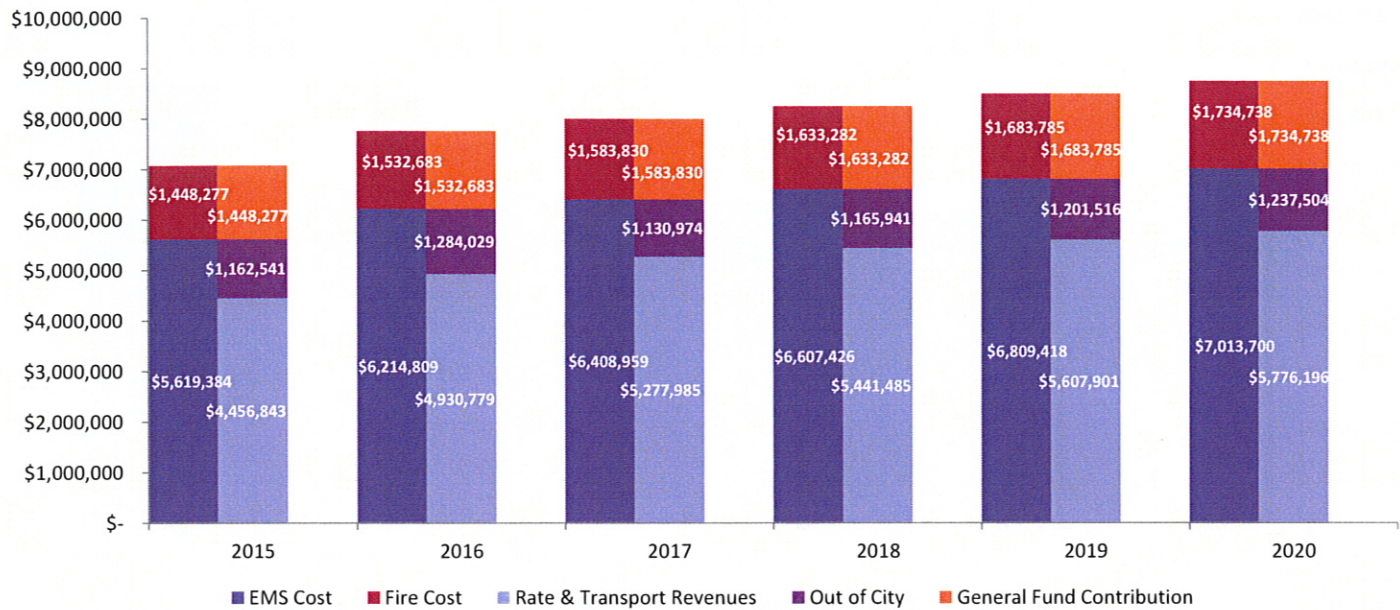


Exhibit 18
Forecasted Monthly Rates – Scenario 1

| Year | Monthly | Annual |
|------|----------|-----------|
| 2015 | \$ 12.90 | \$ 154.84 |
| 2016 | \$ 10.57 | \$ 126.87 |
| 2017 | \$ 12.13 | \$ 145.59 |
| 2018 | \$ 12.77 | \$ 153.29 |
| 2019 | \$ 13.42 | \$ 161.01 |
| 2020 | \$ 14.06 | \$ 168.67 |

SCENARIO 2 – STATUS QUO, NO OUT OF CITY INCIDENTS

Exhibit 19
Full Cost Recovery Expenditure and Revenue Forecast – Scenario 2

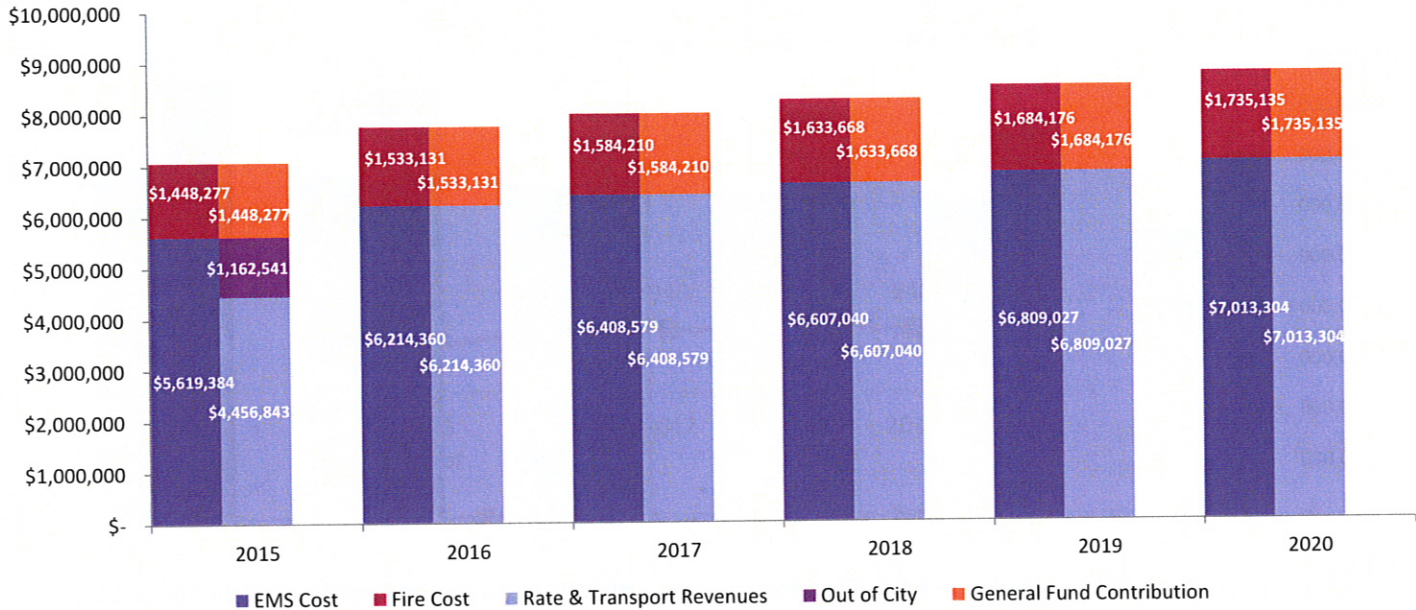


Exhibit 20
Forecasted Monthly Rates – Scenario 2

| Year | Monthly | Annual |
|------|----------|-----------|
| 2015 | \$ 12.90 | \$ 154.84 |
| 2016 | \$ 23.23 | \$ 278.76 |
| 2017 | \$ 24.09 | \$ 289.14 |
| 2018 | \$ 24.80 | \$ 297.61 |
| 2019 | \$ 25.51 | \$ 306.12 |
| 2020 | \$ 26.21 | \$ 314.56 |

SCENARIO 3 – TWO NEW FTES IN 2017

Exhibit 21
Full Cost Recovery Expenditure and Revenue Forecast – Scenario 3

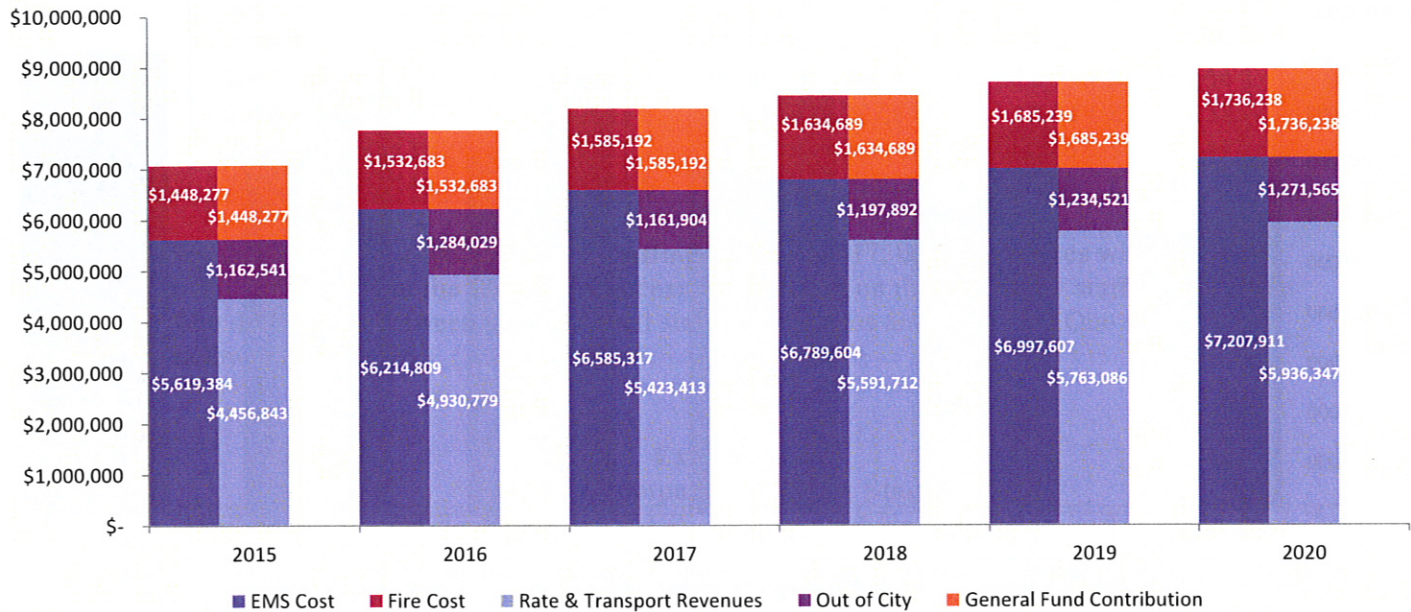


Exhibit 22
Forecasted Monthly Rates – Scenario 3

| Year | Monthly | Annual |
|------|----------|-----------|
| 2015 | \$ 12.90 | \$ 154.84 |
| 2016 | \$ 10.57 | \$ 126.87 |
| 2017 | \$ 13.04 | \$ 156.44 |
| 2018 | \$ 13.70 | \$ 164.37 |
| 2019 | \$ 14.36 | \$ 172.33 |
| 2020 | \$ 15.02 | \$ 180.23 |

SCENARIO 4 – SIX NEW FTES IN 2017

Exhibit 23
Full Cost Recovery Expenditure and Revenue Forecast – Scenario 4

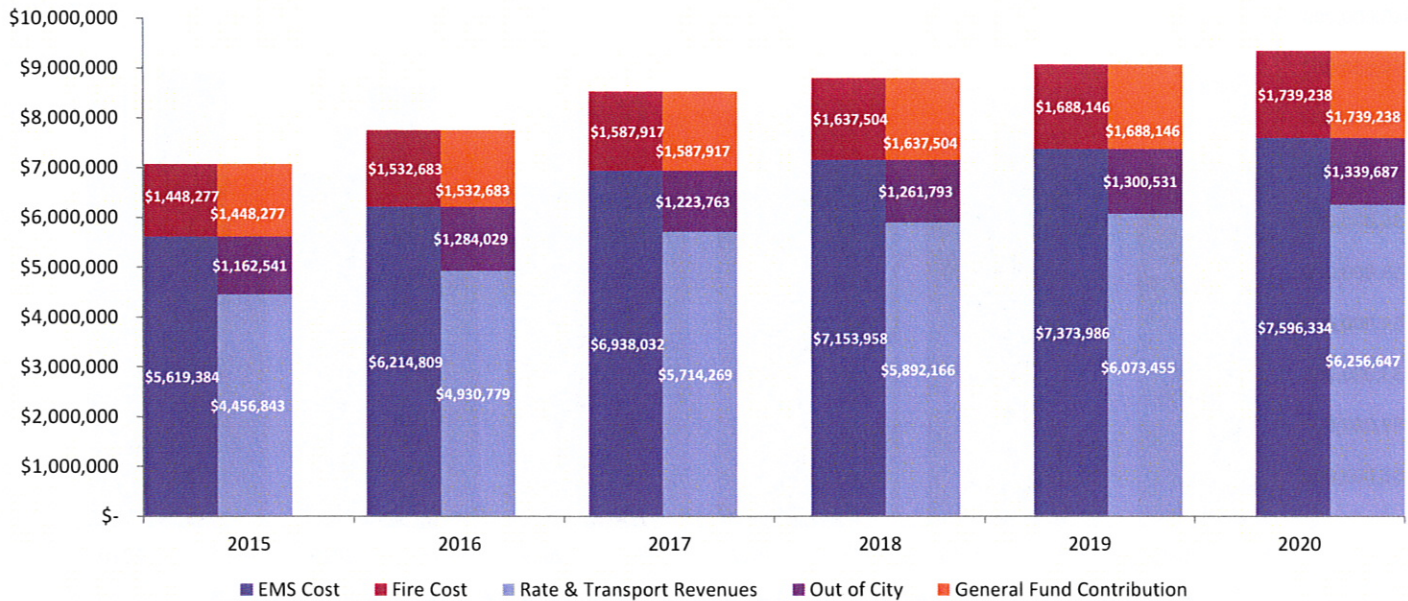


Exhibit 24
Forecasted Monthly Rates – Scenario 4

| Year | Monthly | Annual |
|------|----------|-----------|
| 2015 | \$ 12.90 | \$ 154.84 |
| 2016 | \$ 10.57 | \$ 126.87 |
| 2017 | \$ 14.84 | \$ 178.12 |
| 2018 | \$ 15.54 | \$ 186.52 |
| 2019 | \$ 16.25 | \$ 194.97 |
| 2020 | \$ 16.95 | \$ 203.34 |

SUMMARY

The difference in impact to City residents between the scenarios is summarized in Exhibits 25 and 26. At current staffing levels in the Status Quo scenario, the annual ambulance utility rate would need to increase an average of \$146 each year if the City stopped responding to Out of City incidents compared to the current operations.

Exhibit 25
Scenario Comparisons – Status Quo Staffing

| Year | Scenario 1 - Status Quo | | Scenario 2 - Status Quo, No Out of City | | Difference | |
|------|-------------------------|-----------|-----------------------------------------|-----------|------------|-----------|
| | Monthly | Annual | Monthly | Annual | Monthly | Annual |
| 2015 | \$ 12.90 | \$ 154.84 | \$ 12.90 | \$ 154.84 | \$ - | \$ - |
| 2016 | \$ 10.57 | \$ 126.87 | \$ 23.23 | \$ 278.76 | \$ 12.66 | \$ 151.89 |
| 2017 | \$ 12.13 | \$ 145.59 | \$ 24.09 | \$ 289.14 | \$ 11.96 | \$ 143.54 |
| 2018 | \$ 12.77 | \$ 153.29 | \$ 24.80 | \$ 297.61 | \$ 12.03 | \$ 144.32 |
| 2019 | \$ 13.42 | \$ 161.01 | \$ 25.51 | \$ 306.12 | \$ 12.09 | \$ 145.11 |
| 2020 | \$ 14.06 | \$ 168.67 | \$ 26.21 | \$ 314.56 | \$ 12.16 | \$ 145.89 |

If the City determines it needs to increase staffing levels in 2017, the annual rates will increase between \$10 and \$35 from the Status Quo scenario depending on the how many staff members are added. The differences between the additional staffing scenarios and the Status Quo scenario are shown below in Exhibit 26.

Exhibit 26
Scenario Comparisons – New Staffing

| Year | Scenario 1 - Status Quo | | Scenario 3 - 2 New FTEs | | Difference | | Scenario 4 - 6 New FTEs | | Difference | |
|------|-------------------------|-----------|-------------------------|-----------|------------|----------|-------------------------|-----------|------------|----------|
| | Monthly | Annual | Monthly | Annual | Monthly | Annual | Monthly | Annual | Monthly | Annual |
| 2015 | \$ 12.90 | \$ 154.84 | \$ 12.90 | \$ 154.84 | \$ - | \$ - | \$ 12.90 | \$ 154.84 | \$ - | \$ - |
| 2016 | \$ 10.57 | \$ 126.87 | \$ 10.57 | \$ 126.87 | \$ - | \$ - | \$ 10.57 | \$ 126.87 | \$ - | \$ - |
| 2017 | \$ 12.13 | \$ 145.59 | \$ 13.04 | \$ 156.44 | \$ 0.90 | \$ 10.84 | \$ 14.84 | \$ 178.12 | \$ 2.71 | \$ 32.53 |
| 2018 | \$ 12.77 | \$ 153.29 | \$ 13.70 | \$ 164.37 | \$ 0.92 | \$ 11.08 | \$ 15.54 | \$ 186.52 | \$ 2.77 | \$ 33.24 |
| 2019 | \$ 13.42 | \$ 161.01 | \$ 14.36 | \$ 172.33 | \$ 0.94 | \$ 11.32 | \$ 16.25 | \$ 194.97 | \$ 2.83 | \$ 33.96 |
| 2020 | \$ 14.06 | \$ 168.67 | \$ 15.02 | \$ 180.23 | \$ 0.96 | \$ 11.56 | \$ 16.95 | \$ 203.34 | \$ 2.89 | \$ 34.67 |

Depending on the City's decision whether to fully recover all costs through the ambulance utility rates or to partially subsidize the ambulance utility as it currently does, the future forecasted rates and costs might change. With such a large increase from the current no fee operations to the estimated 2016 rate, the City might experience an increase in the percentage of non-payments. The City could develop a policy to recover all costs by 2020 and reduce the subsidy each year over the next four to five years or it could continue to subsidize a percentage of the costs with General Fund support rather than changing to a full cost recovery policy.

APPENDIX A: COST OF SERVICE ANALYSIS

DETAILS

| General Fund | | | | | | | | | | | | | | |
|-----------------------------------|--------------|--------|---------------------------|-----------|-----------|-----------|------------|---|----------------------------|----------------------|----------------|--------------------------|--------------------|------------|
| 010.121 Fire Administration | 2015 Actuals | Toggle | Allocation Method | Fire | ALS | BLS | Total | | Availability Method | Availability In City | Demand In City | Availability Out of City | Demand Out of City | Total |
| Salaries, Wages | \$ 87,876 | 9 | Allocated Time - Engines | \$ 22,174 | \$ 42,990 | \$ 22,713 | \$ 87,876 | 3 | Availability Demand Ratio | \$ 47,092 | \$ 5,114 | \$ 12,174 | \$ 1,322 | \$ 65,702 |
| Vacation Buyback | \$ 454 | 9 | Allocated Time - Engines | \$ 115 | \$ 222 | \$ 117 | \$ 454 | 3 | Availability Demand Ratio | \$ 243 | \$ 26 | \$ 63 | \$ 7 | \$ 340 |
| Sick Cash Out | \$ 113 | 9 | Allocated Time - Engines | \$ 29 | \$ 55 | \$ 29 | \$ 113 | 3 | Availability Demand Ratio | \$ 61 | \$ 7 | \$ 16 | \$ 2 | \$ 85 |
| Longevity | \$ 300 | 9 | Allocated Time - Engines | \$ 76 | \$ 147 | \$ 78 | \$ 300 | 3 | Availability Demand Ratio | \$ 161 | \$ 17 | \$ 42 | \$ 5 | \$ 224 |
| Out of Position Pay | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pension-Retirement | \$ 5,799 | 9 | Allocated Time - Engines | \$ 1,463 | \$ 2,837 | \$ 1,499 | \$ 5,799 | 3 | Availability Demand Ratio | \$ 3,108 | \$ 338 | \$ 803 | \$ 87 | \$ 4,336 |
| Deferred Compensation | \$ 1,928 | 9 | Allocated Time - Engines | \$ 486 | \$ 943 | \$ 498 | \$ 1,928 | 3 | Availability Demand Ratio | \$ 1,033 | \$ 112 | \$ 267 | \$ 29 | \$ 1,441 |
| Industrial Insurance PR | \$ 84 | 9 | Allocated Time - Engines | \$ 21 | \$ 41 | \$ 22 | \$ 84 | 3 | Availability Demand Ratio | \$ 45 | \$ 5 | \$ 12 | \$ 1 | \$ 63 |
| Industrial Insurance JE | \$ 90 | 9 | Allocated Time - Engines | \$ 23 | \$ 44 | \$ 23 | \$ 90 | 3 | Availability Demand Ratio | \$ 48 | \$ 5 | \$ 12 | \$ 1 | \$ 67 |
| Medical Insurance | \$ 16,932 | 9 | Allocated Time - Engines | \$ 4,272 | \$ 8,283 | \$ 4,376 | \$ 16,932 | 3 | Availability Demand Ratio | \$ 9,073 | \$ 985 | \$ 2,346 | \$ 255 | \$ 12,659 |
| Life Insurance | \$ 120 | 9 | Allocated Time - Engines | \$ 30 | \$ 59 | \$ 31 | \$ 120 | 3 | Availability Demand Ratio | \$ 64 | \$ 7 | \$ 17 | \$ 2 | \$ 90 |
| Social Security | \$ 2,740 | 9 | Allocated Time - Engines | \$ 691 | \$ 1,341 | \$ 708 | \$ 2,740 | 3 | Availability Demand Ratio | \$ 1,469 | \$ 159 | \$ 380 | \$ 41 | \$ 2,049 |
| Medical - Active LEOFF I | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Medical - Retired LEOFF I | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pension - Retired LEOFF I | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Office Supplies | \$ 2,894 | 4 | Allocated Time | \$ 165 | \$ 1,850 | \$ 878 | \$ 2,894 | 1 | All to Availability - Time | \$ 2,168 | \$ - | \$ 561 | \$ - | \$ 2,729 |
| Household Supplies | \$ 3,862 | 1 | All to Fire | \$ 3,862 | \$ - | \$ - | \$ 3,862 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Agricultural Supplies | \$ 799 | 1 | All to Fire | \$ 799 | \$ - | \$ - | \$ 799 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Clothing | \$ 10 | 1 | All to Fire | \$ 10 | \$ - | \$ - | \$ 10 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| PC Hardware/Supplies | \$ 422 | 1 | All to Fire | \$ 422 | \$ - | \$ - | \$ 422 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Books Maps Periodicals | \$ 65 | 1 | All to Fire | \$ 65 | \$ - | \$ - | \$ 65 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Software < \$5,000 | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Computer Hardware < \$5,000 | \$ 625 | 1 | All to Fire | \$ 625 | \$ - | \$ - | \$ 625 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance Repair Equipment | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Services | \$ 7,500 | 4 | Allocated Time | \$ 428 | \$ 4,796 | \$ 2,277 | \$ 7,500 | 3 | Availability Demand Ratio | \$ 5,069 | \$ 551 | \$ 1,310 | \$ 142 | \$ 7,072 |
| Maintenance Repair Office Machine | \$ 214 | 4 | Allocated Time | \$ 12 | \$ 137 | \$ 65 | \$ 214 | 1 | All to Availability - Time | \$ 160 | \$ - | \$ 41 | \$ - | \$ 201 |
| Telephone | \$ 6,151 | 1 | All to Fire | \$ 6,151 | \$ - | \$ - | \$ 6,151 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Copier Lease | \$ 1,419 | 4 | Allocated Time | \$ 81 | \$ 907 | \$ 431 | \$ 1,419 | 1 | All to Availability - Time | \$ 1,063 | \$ - | \$ 275 | \$ - | \$ 1,338 |
| Maintenance HW, SW | \$ 9,404 | 1 | All to Fire | \$ 9,404 | \$ - | \$ - | \$ 9,404 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Outside repairs | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Association Dues | \$ 3,194 | 1 | All to Fire | \$ 3,194 | \$ - | \$ - | \$ 3,194 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| GIS charges | \$ 4,123 | 1 | All to Fire | \$ 4,123 | \$ - | \$ - | \$ 4,123 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vehicle Replacement | \$ 9,010 | 12 | Emergency Calls - Engines | \$ 151 | \$ 4,429 | \$ 4,429 | \$ 9,010 | 3 | Availability Demand Ratio | \$ 6,350 | \$ 690 | \$ 1,641 | \$ 178 | \$ 8,859 |
| Vehicle Oper & Maint | \$ 8,590 | 12 | Emergency Calls - Engines | \$ 144 | \$ 4,223 | \$ 4,223 | \$ 8,590 | 3 | Availability Demand Ratio | \$ 6,054 | \$ 657 | \$ 1,565 | \$ 170 | \$ 8,446 |
| Vehicle & Equipment Fuel | \$ 1,671 | 12 | Emergency Calls - Engines | \$ 28 | \$ 821 | \$ 821 | \$ 1,671 | 3 | Availability Demand Ratio | \$ 1,178 | \$ 128 | \$ 304 | \$ 33 | \$ 1,643 |
| AFG Grant Contractual Services | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| AFG Grant Equipment > \$5,000 | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer to General Construction | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fire Administration Budget Total: | \$ 176,387 | | | \$ 59,043 | \$ 74,125 | \$ 43,219 | \$ 176,387 | | | \$ 84,438 | \$ 8,802 | \$ 21,829 | \$ 2,275 | \$ 117,344 |

| 010.122 Suppression | 2015 Actuals | Toggle | Allocation Method | Fire | ALS | BLS | Total | | Availability Method | Availability In City | Demand In City | Availability Out of City | Demand Out of City | Total |
|----------------------------------|---------------------|--------|---------------------------|-------------------|---------------------|-------------------|---------------------|---|---------------------------|----------------------|-------------------|--------------------------|--------------------|---------------------|
| Salaries, Wages | \$ 1,970,495 | 9 | Allocated Time - Engines | \$ 497,212 | \$ 963,985 | \$ 509,299 | \$ 1,970,495 | 3 | Availability Demand Ratio | \$ 1,055,968 | \$ 114,680 | \$ 272,988 | \$ 29,647 | \$ 1,473,283 |
| Overtime | \$ 318,170 | 9 | Allocated Time - Engines | \$ 80,283 | \$ 155,652 | \$ 82,235 | \$ 318,170 | 3 | Availability Demand Ratio | \$ 170,504 | \$ 18,517 | \$ 44,079 | \$ 4,787 | \$ 237,886 |
| Vacation Buyback | \$ 21,422 | 9 | Allocated Time - Engines | \$ 5,405 | \$ 10,480 | \$ 5,537 | \$ 21,422 | 3 | Availability Demand Ratio | \$ 11,480 | \$ 1,247 | \$ 2,968 | \$ 322 | \$ 16,017 |
| Sick Cash Out | \$ 8,193 | 9 | Allocated Time - Engines | \$ 2,067 | \$ 4,008 | \$ 2,117 | \$ 8,193 | 3 | Availability Demand Ratio | \$ 4,390 | \$ 477 | \$ 1,135 | \$ 123 | \$ 6,125 |
| Kelley Days Buyback | \$ 18,852 | 9 | Allocated Time - Engines | \$ 4,757 | \$ 9,222 | \$ 4,872 | \$ 18,852 | 3 | Availability Demand Ratio | \$ 10,102 | \$ 1,097 | \$ 2,612 | \$ 284 | \$ 14,095 |
| Temporary Salaries | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Longevity | \$ 1,650 | 9 | Allocated Time - Engines | \$ 416 | \$ 807 | \$ 426 | \$ 1,650 | 3 | Availability Demand Ratio | \$ 884 | \$ 96 | \$ 229 | \$ 25 | \$ 1,234 |
| Paramedic Longevity | \$ 3,238 | 2 | All to ALS | \$ - | \$ 3,238 | \$ - | \$ 3,238 | 3 | Availability Demand Ratio | \$ 2,321 | \$ 252 | \$ 600 | \$ 65 | \$ 3,238 |
| Education Incentive | \$ 12,720 | 9 | Allocated Time - Engines | \$ 3,210 | \$ 6,223 | \$ 3,288 | \$ 12,720 | 3 | Availability Demand Ratio | \$ 6,817 | \$ 740 | \$ 1,762 | \$ 191 | \$ 9,510 |
| Medical Incentive | \$ 14,639 | 9 | Allocated Time - Engines | \$ 3,694 | \$ 7,161 | \$ 3,784 | \$ 14,639 | 3 | Availability Demand Ratio | \$ 7,845 | \$ 852 | \$ 2,028 | \$ 220 | \$ 10,945 |
| Tech Response Team Pay | \$ 18,254 | 9 | Allocated Time - Engines | \$ 4,606 | \$ 8,930 | \$ 4,718 | \$ 18,254 | 3 | Availability Demand Ratio | \$ 9,782 | \$ 1,062 | \$ 2,529 | \$ 275 | \$ 13,648 |
| Scba Pay | \$ 4,733 | 9 | Allocated Time - Engines | \$ 1,194 | \$ 2,315 | \$ 1,223 | \$ 4,733 | 3 | Availability Demand Ratio | \$ 2,536 | \$ 275 | \$ 656 | \$ 71 | \$ 3,538 |
| Out Of Position Pay | \$ 5,548 | 9 | Allocated Time - Engines | \$ 1,400 | \$ 2,714 | \$ 1,434 | \$ 5,548 | 3 | Availability Demand Ratio | \$ 2,973 | \$ 323 | \$ 769 | \$ 83 | \$ 4,148 |
| Standby Pay | \$ 96 | 9 | Allocated Time - Engines | \$ 24 | \$ 47 | \$ 25 | \$ 96 | 3 | Availability Demand Ratio | \$ 51 | \$ 6 | \$ 13 | \$ 1 | \$ 72 |
| Pension-Retirement | \$ 123,094 | 9 | Allocated Time - Engines | \$ 31,060 | \$ 60,219 | \$ 31,815 | \$ 123,094 | 3 | Availability Demand Ratio | \$ 65,965 | \$ 7,164 | \$ 17,053 | \$ 1,852 | \$ 92,034 |
| Deferred Compensation | \$ 52,857 | 9 | Allocated Time - Engines | \$ 13,337 | \$ 25,858 | \$ 13,661 | \$ 52,857 | 3 | Availability Demand Ratio | \$ 28,325 | \$ 3,076 | \$ 7,323 | \$ 795 | \$ 39,519 |
| Industrial Insurance PR | \$ 2,333 | 9 | Allocated Time - Engines | \$ 589 | \$ 1,142 | \$ 603 | \$ 2,333 | 3 | Availability Demand Ratio | \$ 1,250 | \$ 136 | \$ 323 | \$ 35 | \$ 1,745 |
| Industrial Insurance JE | \$ 49,670 | 9 | Allocated Time - Engines | \$ 12,533 | \$ 24,299 | \$ 12,838 | \$ 49,670 | 3 | Availability Demand Ratio | \$ 26,618 | \$ 2,891 | \$ 6,881 | \$ 747 | \$ 37,137 |
| Medical Insurance | \$ 524,289 | 9 | Allocated Time - Engines | \$ 132,293 | \$ 256,487 | \$ 135,509 | \$ 524,289 | 3 | Availability Demand Ratio | \$ 280,961 | \$ 30,513 | \$ 72,634 | \$ 7,888 | \$ 391,996 |
| Life Insurance | \$ 3,260 | 9 | Allocated Time - Engines | \$ 823 | \$ 1,595 | \$ 843 | \$ 3,260 | 3 | Availability Demand Ratio | \$ 1,747 | \$ 190 | \$ 452 | \$ 49 | \$ 2,437 |
| Disability Insurance | \$ 1,653 | 9 | Allocated Time - Engines | \$ 417 | \$ 809 | \$ 427 | \$ 1,653 | 3 | Availability Demand Ratio | \$ 886 | \$ 96 | \$ 229 | \$ 25 | \$ 1,236 |
| Social Security | \$ 32,934 | 9 | Allocated Time - Engines | \$ 8,310 | \$ 16,112 | \$ 8,512 | \$ 32,934 | 3 | Availability Demand Ratio | \$ 17,649 | \$ 1,917 | \$ 4,563 | \$ 496 | \$ 24,624 |
| Clothing | \$ 34,081 | 1 | All to Fire | \$ 34,081 | \$ - | \$ - | \$ 34,081 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment <\$5,000 | \$ 3,331 | 4 | Allocated Time | \$ 190 | \$ 2,130 | \$ 1,011 | \$ 3,331 | 3 | Availability Demand Ratio | \$ 2,251 | \$ 244 | \$ 582 | \$ 63 | \$ 3,141 |
| Hydrants | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Supplies | \$ 3,104 | 1 | All to Fire | \$ 3,104 | \$ - | \$ - | \$ 3,104 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Software < \$5,000 | \$ 123 | 1 | All to Fire | \$ 123 | \$ - | \$ - | \$ 123 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Small Tools | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance Repair Equipment | \$ 16,852 | 1 | All to Fire | \$ 16,852 | \$ - | \$ - | \$ 16,852 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance Repair Radio | \$ 2,538 | 1 | All to Fire | \$ 2,538 | \$ - | \$ - | \$ 2,538 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Postage | \$ 175 | 1 | All to Fire | \$ 175 | \$ - | \$ - | \$ 175 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Laundry, Cleaning | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Physical Exams/Drug Tests | \$ 5,448 | 1 | All to Fire | \$ 5,448 | \$ - | \$ - | \$ 5,448 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Emergency Comm. Services | \$ 50,760 | 1 | All to Fire | \$ 50,760 | \$ - | \$ - | \$ 50,760 | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vehicle Replacement | \$ 8,870 | 12 | Emergency Calls - Engines | \$ 149 | \$ 4,361 | \$ 4,361 | \$ 8,870 | 3 | Availability Demand Ratio | \$ 6,251 | \$ 679 | \$ 1,616 | \$ 175 | \$ 8,721 |
| Vehicle Oper & Maint | \$ 40,032 | 12 | Emergency Calls - Engines | \$ 672 | \$ 19,680 | \$ 19,680 | \$ 40,032 | 3 | Availability Demand Ratio | \$ 28,211 | \$ 3,064 | \$ 7,293 | \$ 792 | \$ 39,360 |
| Vehicle & Equipment Fuel | \$ 12,295 | 12 | Emergency Calls - Engines | \$ 206 | \$ 6,044 | \$ 6,044 | \$ 12,295 | 3 | Availability Demand Ratio | \$ 8,665 | \$ 941 | \$ 2,240 | \$ 243 | \$ 12,089 |
| Suppression Budget Total: | \$ 3,365,708 | | | \$ 917,929 | \$ 1,593,516 | \$ 854,262 | \$ 3,365,708 | | | \$ 1,754,432 | \$ 190,534 | \$ 453,555 | \$ 49,257 | \$ 2,447,779 |

| 010.123 Fire Prevention | 2015 Actuals | Toggle | Allocation Method | Fire | ALS | BLS | Total | Availability Method | Availability In City | Demand In City | Availability Out of City | Demand Out of City | Total |
|--------------------------------------|-------------------|--------|---------------------------|-------------------|-----------------|-----------------|-------------------|-----------------------------|----------------------|----------------|--------------------------|--------------------|-----------------|
| Salaries, Wages | \$ 67,608 | 1 | All to Fire | \$ 67,608 | \$ - | \$ - | \$ 67,608 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Overtime | \$ 9,811 | 1 | All to Fire | \$ 9,811 | \$ - | \$ - | \$ 9,811 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Temporary Salaries | \$ 36 | 1 | All to Fire | \$ 36 | \$ - | \$ - | \$ 36 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Longevity | | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Paramedic Longevity | | | | \$ - | \$ - | \$ - | \$ - | 3 Availability Demand Ratio | \$ - | \$ - | \$ - | \$ - | \$ - |
| Education Incentive | \$ 720 | 1 | All to Fire | \$ 720 | \$ - | \$ - | \$ 720 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Medical Incentive | \$ 676 | 1 | All to Fire | \$ 676 | \$ - | \$ - | \$ 676 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Assigned Position Pay | \$ 6,761 | 1 | All to Fire | \$ 6,761 | \$ - | \$ - | \$ 6,761 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pension-Retirement | \$ 4,543 | 1 | All to Fire | \$ 4,543 | \$ - | \$ - | \$ 4,543 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Deferred Compensation | \$ 2,028 | 1 | All to Fire | \$ 2,028 | \$ - | \$ - | \$ 2,028 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial Insurance PR | \$ 80 | 1 | All to Fire | \$ 80 | \$ - | \$ - | \$ 80 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial Insurance JE | \$ 530 | 1 | All to Fire | \$ 530 | \$ - | \$ - | \$ 530 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Medical Insurance | \$ 20,034 | 1 | All to Fire | \$ 20,034 | \$ - | \$ - | \$ 20,034 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Life Insurance | \$ 120 | 1 | All to Fire | \$ 120 | \$ - | \$ - | \$ 120 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Disability Insurance | \$ 59 | 1 | All to Fire | \$ 59 | \$ - | \$ - | \$ 59 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Social Security | \$ 1,248 | 1 | All to Fire | \$ 1,248 | \$ - | \$ - | \$ 1,248 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Social Security Temp Employees PR | \$ 3 | 1 | All to Fire | \$ 3 | \$ - | \$ - | \$ 3 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fire Investigation Supply | \$ - | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Clothing | \$ - | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| PC Hardware/Supplies | \$ - | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Books Maps Periodicals | \$ 2,805 | 1 | All to Fire | \$ 2,805 | \$ - | \$ - | \$ 2,805 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Supplies | \$ 468 | 1 | All to Fire | \$ 468 | \$ - | \$ - | \$ 468 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Software < \$5,000 | \$ - | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Computer Hardware < \$5,000 | \$ - | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Safety Equipment/Prevention Supplies | \$ - | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance Repair Equipment | \$ - | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Postage | \$ 27 | 1 | All to Fire | \$ 27 | \$ - | \$ - | \$ 27 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Association Dues | \$ 90 | 1 | All to Fire | \$ 90 | \$ - | \$ - | \$ 90 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vehicle Replacement | \$ 5,950 | 12 | Emergency Calls - Engines | \$ 100 | \$ 2,925 | \$ 2,925 | \$ 5,950 | 3 Availability Demand Ratio | \$ 4,193 | \$ 455 | \$ 1,084 | \$ 118 | \$ 5,850 |
| Vehicle Oper & Maint | \$ 1,453 | 12 | Emergency Calls - Engines | \$ 24 | \$ 714 | \$ 714 | \$ 1,453 | 3 Availability Demand Ratio | \$ 1,024 | \$ 111 | \$ 265 | \$ 29 | \$ 1,428 |
| Vehicle & Equipment Fuel | \$ 1,314 | 12 | Emergency Calls - Engines | \$ 22 | \$ 646 | \$ 646 | \$ 1,314 | 3 Availability Demand Ratio | \$ 926 | \$ 101 | \$ 239 | \$ 26 | \$ 1,292 |
| Fire Prevention Budget Total: | \$ 126,364 | | | \$ 117,794 | \$ 4,285 | \$ 4,285 | \$ 126,364 | | \$ 6,142 | \$ 667 | \$ 1,588 | \$ 172 | \$ 8,570 |

| 010.124 Fire Training | 2015 Actuals | Toggle | Allocation Method | Fire | ALS | BLS | Total | Availability Method | Availability In City | Demand In City | Availability Out of City | Demand Out of City | Total |
|-------------------------------------|-------------------|--------|---------------------------|-------------------|------------------|-----------------|-------------------|------------------------------|----------------------|----------------|--------------------------|--------------------|------------------|
| Salaries, Wages | \$ 56,160 | 1 | All to Fire | \$ 56,160 | \$ - | \$ - | \$ 56,160 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Overtime | \$ 27,418 | 1 | All to Fire | \$ 27,418 | \$ - | \$ - | \$ 27,418 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Paramedic Longevity | \$ 1,242 | 2 | All to ALS | \$ - | \$ 1,242 | \$ - | \$ 1,242 | 3 Availability Demand Ratio | \$ 890 | \$ 97 | \$ 230 | \$ 25 | \$ 1,242 |
| Education Incentive | \$ 480 | 1 | All to Fire | \$ 480 | \$ - | \$ - | \$ 480 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Scba Pay | \$ 1,352 | 1 | All to Fire | \$ 1,352 | \$ - | \$ - | \$ 1,352 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pension-Retirement | \$ 4,537 | 1 | All to Fire | \$ 4,537 | \$ - | \$ - | \$ 4,537 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Deferred Compensation | \$ 1,685 | 1 | All to Fire | \$ 1,685 | \$ - | \$ - | \$ 1,685 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial Insurance PR | \$ 83 | 1 | All to Fire | \$ 83 | \$ - | \$ - | \$ 83 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial Insurance JE | | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Medical Insurance | \$ 13,377 | 1 | All to Fire | \$ 13,377 | \$ - | \$ - | \$ 13,377 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Life Insurance | \$ 80 | 1 | All to Fire | \$ 80 | \$ - | \$ - | \$ 80 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Disability Insurance | \$ 129 | 1 | All to Fire | \$ 129 | \$ - | \$ - | \$ 129 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Social Security | \$ 1,269 | 1 | All to Fire | \$ 1,269 | \$ - | \$ - | \$ 1,269 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Training Supplies | \$ 2,149 | 1 | All to Fire | \$ 2,149 | \$ - | \$ - | \$ 2,149 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Clothing | \$ 1,736 | 1 | All to Fire | \$ 1,736 | \$ - | \$ - | \$ 1,736 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| PC Hardware/Supplies | \$ 494 | 1 | All to Fire | \$ 494 | \$ - | \$ - | \$ 494 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment <\$5,000 | \$ 2,796 | 1 | All to Fire | \$ 2,796 | \$ - | \$ - | \$ 2,796 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Computer Hardware < \$5,000 | \$ 1,167 | 1 | All to Fire | \$ 1,167 | \$ - | \$ - | \$ 1,167 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance Repair Equipment | \$ 1,511 | 1 | All to Fire | \$ 1,511 | \$ - | \$ - | \$ 1,511 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Professional Services | \$ 7,297 | 1 | All to Fire | \$ 7,297 | \$ - | \$ - | \$ 7,297 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Travel Training | \$ 22,551 | 1 | All to Fire | \$ 22,551 | \$ - | \$ - | \$ 22,551 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Student Firefighters | \$ 196 | 1 | All to Fire | \$ 196 | \$ - | \$ - | \$ 196 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance HW, SW | | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Propane | | | | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vehicle Oper & Maint | | | | \$ - | \$ - | \$ - | \$ - | 3 Availability Demand Ratio | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vehicle & Equipment Fuel | \$ 137 | 12 | Emergency Calls - Engines | \$ 2 | \$ 68 | \$ 68 | \$ 137 | 3 Availability Demand Ratio | \$ 97 | \$ 11 | \$ 25 | \$ 3 | \$ 135 |
| Station #1 Facility Expenses - 2015 | \$ 44,448 | 5 | Square Feet | \$ 21,948 | \$ 15,257 | \$ 7,243 | \$ 44,448 | 1 All to Availability - Time | \$ 17,878 | \$ - | \$ 4,622 | \$ - | \$ 22,500 |
| Fire Training Budget Total: | \$ 192,294 | | | \$ 168,417 | \$ 16,567 | \$ 7,310 | \$ 192,294 | | \$ 18,865 | \$ 107 | \$ 4,877 | \$ 28 | \$ 23,877 |

| | | | | | | | | | | | | | |
|----------------------------------------|---------------------|--|--|---------------------|---------------------|-------------------|---------------------|--|---------------------|-------------------|-------------------|------------------|---------------------|
| General Fund Budget Grand Total | \$ 3,860,753 | | | \$ 1,263,183 | \$ 1,688,493 | \$ 909,076 | \$ 3,860,753 | | \$ 1,863,878 | \$ 200,111 | \$ 481,849 | \$ 51,732 | \$ 2,597,570 |
|----------------------------------------|---------------------|--|--|---------------------|---------------------|-------------------|---------------------|--|---------------------|-------------------|-------------------|------------------|---------------------|

| Ambulance Fund | | | | | | | | | | | | | | |
|--------------------------------------|--------------|----|-----------------------------|------------|--------------|------------|--------------|---|----------------------------|----------------------|----------------|--------------------------|--------------------|-------------|
| Ambulance Services | 2015 Actuals | | Allocation Method | Fire | ALS | BLS | Total | | Availability Method | Availability In City | Demand In City | Availability Out of City | Demand Out of City | Total |
| Bad Debt Expense | \$ 84,031 | 10 | Allocated Time - Ambulance | \$ 644 | \$ 56,732 | \$ 26,655 | \$ 84,031 | 3 | Availability Demand Ratio | \$ 59,767 | \$ 6,491 | \$ 15,451 | \$ 1,678 | 83,387 |
| Salaries, Wages | \$ 1,404,442 | 10 | Allocated Time - Ambulance | \$ 10,765 | \$ 948,187 | \$ 445,490 | \$ 1,404,442 | 3 | Availability Demand Ratio | \$ 998,910 | \$ 108,483 | \$ 258,238 | \$ 28,045 | 1,393,676 |
| Overtime | \$ 126,065 | 10 | Allocated Time - Ambulance | \$ 966 | \$ 85,111 | \$ 39,988 | \$ 126,065 | 3 | Availability Demand Ratio | \$ 89,664 | \$ 9,738 | \$ 23,180 | \$ 2,517 | 125,099 |
| Vacation Buyback | \$ 8,241 | 10 | Allocated Time - Ambulance | \$ 63 | \$ 5,564 | \$ 2,614 | \$ 8,241 | 3 | Availability Demand Ratio | \$ 5,861 | \$ 637 | \$ 1,515 | \$ 165 | 8,177 |
| Sick Cash Out | \$ 3,204 | 10 | Allocated Time - Ambulance | \$ 25 | \$ 2,163 | \$ 1,016 | \$ 3,204 | 3 | Availability Demand Ratio | \$ 2,279 | \$ 247 | \$ 589 | \$ 64 | 3,179 |
| Kelley Days Buyback | \$ 10,526 | 10 | Allocated Time - Ambulance | \$ 81 | \$ 7,107 | \$ 3,339 | \$ 10,526 | 3 | Availability Demand Ratio | \$ 7,487 | \$ 813 | \$ 1,935 | \$ 210 | 10,446 |
| Temporary Salaries | \$ 13,116 | 10 | Allocated Time - Ambulance | \$ 101 | \$ 8,855 | \$ 4,160 | \$ 13,116 | 3 | Availability Demand Ratio | \$ 9,328 | \$ 1,013 | \$ 2,412 | \$ 262 | 13,015 |
| Longevity | \$ 2,490 | 10 | Allocated Time - Ambulance | \$ 19 | \$ 1,681 | \$ 790 | \$ 2,490 | 3 | Availability Demand Ratio | \$ 1,771 | \$ 192 | \$ 458 | \$ 50 | 2,471 |
| Paramedic Longevity | \$ 4,232 | 10 | Allocated Time - Ambulance | \$ 32 | \$ 2,857 | \$ 1,342 | \$ 4,232 | 3 | Availability Demand Ratio | \$ 3,010 | \$ 327 | \$ 778 | \$ 85 | 4,199 |
| Education Incentive | \$ 8,880 | 10 | Allocated Time - Ambulance | \$ 68 | \$ 5,995 | \$ 2,817 | \$ 8,880 | 3 | Availability Demand Ratio | \$ 6,316 | \$ 686 | \$ 1,633 | \$ 177 | 8,812 |
| Medical Incentive | \$ 13,257 | 10 | Allocated Time - Ambulance | \$ 102 | \$ 8,950 | \$ 4,205 | \$ 13,257 | 3 | Availability Demand Ratio | \$ 9,429 | \$ 1,024 | \$ 2,438 | \$ 265 | 13,156 |
| Out of Position Pay | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Standby Pay | \$ 744 | 10 | Allocated Time - Ambulance | \$ 6 | \$ 502 | \$ 236 | \$ 744 | 3 | Availability Demand Ratio | \$ 529 | \$ 57 | \$ 137 | \$ 15 | 738 |
| Pension-Retirement | \$ 93,863 | 10 | Allocated Time - Ambulance | \$ 719 | \$ 63,370 | \$ 29,773 | \$ 93,863 | 3 | Availability Demand Ratio | \$ 66,760 | \$ 7,250 | \$ 17,259 | \$ 1,874 | 93,144 |
| Deferred Compensation | \$ 41,366 | 10 | Allocated Time - Ambulance | \$ 317 | \$ 27,928 | \$ 13,121 | \$ 41,366 | 3 | Availability Demand Ratio | \$ 29,422 | \$ 3,195 | \$ 7,606 | \$ 826 | 41,049 |
| Industrial Insurance PR | \$ 1,630 | 10 | Allocated Time - Ambulance | \$ 12 | \$ 1,100 | \$ 517 | \$ 1,630 | 3 | Availability Demand Ratio | \$ 1,159 | \$ 126 | \$ 300 | \$ 33 | 1,617 |
| Industrial Insurance JE | \$ 9,830 | 10 | Allocated Time - Ambulance | \$ 75 | \$ 6,637 | \$ 3,118 | \$ 9,830 | 3 | Availability Demand Ratio | \$ 6,992 | \$ 759 | \$ 1,807 | \$ 196 | 9,755 |
| Medical Insurance | \$ 329,550 | 10 | Allocated Time - Ambulance | \$ 2,526 | \$ 222,491 | \$ 104,534 | \$ 329,550 | 3 | Availability Demand Ratio | \$ 234,393 | \$ 25,455 | \$ 60,595 | \$ 6,581 | 327,024 |
| Life Insurance | \$ 2,150 | 10 | Allocated Time - Ambulance | \$ 16 | \$ 1,451 | \$ 682 | \$ 2,150 | 3 | Availability Demand Ratio | \$ 1,529 | \$ 166 | \$ 395 | \$ 43 | 2,133 |
| Disability Insurance | \$ 1,295 | 10 | Allocated Time - Ambulance | \$ 10 | \$ 874 | \$ 411 | \$ 1,295 | 3 | Availability Demand Ratio | \$ 921 | \$ 100 | \$ 238 | \$ 26 | 1,285 |
| Social Security | \$ 29,875 | 10 | Allocated Time - Ambulance | \$ 229 | \$ 20,169 | \$ 9,476 | \$ 29,875 | 3 | Availability Demand Ratio | \$ 21,248 | \$ 2,308 | \$ 5,493 | \$ 597 | 29,646 |
| Social Security Temp Employees PR | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Unemployment Insurance | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Medical - Retired LEOFF 1 | \$ 83,500 | 10 | Allocated Time - Ambulance | \$ 640 | \$ 56,374 | \$ 26,486 | \$ 83,500 | 3 | Availability Demand Ratio | \$ 59,389 | \$ 6,450 | \$ 15,353 | \$ 1,667 | 82,860 |
| Pension - Retired LEOFF 1 | \$ 16,800 | 10 | Allocated Time - Ambulance | \$ 129 | \$ 11,342 | \$ 5,329 | \$ 16,800 | 3 | Availability Demand Ratio | \$ 11,949 | \$ 1,298 | \$ 3,089 | \$ 335 | 16,671 |
| Office Supplies | \$ 3,381 | 4 | Allocated Time | \$ 193 | \$ 2,162 | \$ 1,026 | \$ 3,381 | 1 | All to Availability - Time | \$ 2,533 | \$ - | \$ 655 | \$ - | 3,188 |
| Chemical Drugs Lab Supply | \$ 74,377 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 50,435 | \$ 23,942 | \$ 74,377 | 1 | All to Availability - Time | \$ 59,098 | \$ - | \$ 15,278 | \$ - | 74,377 |
| Household Supplies | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Training Supplies | \$ 3,544 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 2,403 | \$ 1,141 | \$ 3,544 | 1 | All to Availability - Time | \$ 2,816 | \$ - | \$ 728 | \$ - | 3,544 |
| Agricultural supplies | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Maintenance, Repair of Building | \$ 12,443 | 5 | Square Feet | \$ 6,144 | \$ 4,271 | \$ 2,028 | \$ 12,443 | 1 | All to Availability - Time | \$ 5,005 | \$ - | \$ 1,294 | \$ - | 6,299 |
| Machinery & Equip (Not Fixed Asset) | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Clothing | \$ 8,343 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 5,657 | \$ 2,686 | \$ 8,343 | 1 | All to Availability - Time | \$ 6,629 | \$ - | \$ 1,714 | \$ - | 8,343 |
| PC Hardware/Supplies | | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Books Maps Periodicals | \$ 496 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 337 | \$ 160 | \$ 496 | 1 | All to Availability - Time | \$ 394 | \$ - | \$ 102 | \$ - | 496 |
| Equipment <\$5,000 | \$ 3,431 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 2,326 | \$ 1,104 | \$ 3,431 | 1 | All to Availability - Time | \$ 2,726 | \$ - | \$ 705 | \$ - | 3,431 |
| Other Supplies | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Software < \$5,000 | \$ 123 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 83 | \$ 40 | \$ 123 | 1 | All to Availability - Time | \$ 98 | \$ - | \$ 25 | \$ - | 123 |
| Computer Hardware < \$5,000 | \$ 3,473 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 2,355 | \$ 1,118 | \$ 3,473 | 1 | All to Availability - Time | \$ 2,760 | \$ - | \$ 713 | \$ - | 3,473 |
| Theft Sensitive Items Tracked | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Safety Equipment/Prevention Supplies | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| Maintenance Repair Equipment | \$ 19,558 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 13,262 | \$ 6,296 | \$ 19,558 | 1 | All to Availability - Time | \$ 15,541 | \$ - | \$ 4,018 | \$ - | 19,558 |
| Maintenance Repair Radio | \$ 1,408 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 955 | \$ 453 | \$ 1,408 | 1 | All to Availability - Time | \$ 1,119 | \$ - | \$ 289 | \$ - | 1,408 |
| Professional Services | \$ 19,929 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 13,514 | \$ 6,415 | \$ 19,929 | 2 | All to Demand | \$ - | \$ 15,835 | \$ - | \$ 4,094 | 19,929 |
| Maintenance Repair Office Machine | \$ 374 | 4 | Allocated Time | \$ 21 | \$ 239 | \$ 114 | \$ 374 | 1 | All to Availability - Time | \$ 280 | \$ - | \$ 72 | \$ - | 353 |
| Telephone | \$ 4,819 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 3,268 | \$ 1,551 | \$ 4,819 | 1 | All to Availability - Time | \$ 3,829 | \$ - | \$ 990 | \$ - | 4,819 |
| Postage | \$ 263 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 178 | \$ 85 | \$ 263 | 1 | All to Availability - Time | \$ 209 | \$ - | \$ 54 | \$ - | 263 |
| Travel Training | \$ 6,321 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 4,286 | \$ 2,035 | \$ 6,321 | 1 | All to Availability - Time | \$ 5,023 | \$ - | \$ 1,298 | \$ - | 6,321 |
| Transfer Meals & Travel | \$ 5,222 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 3,541 | \$ 1,681 | \$ 5,222 | 1 | All to Availability - Time | \$ 4,149 | \$ - | \$ 1,073 | \$ - | 5,222 |
| Copier Lease | \$ 1,419 | 4 | Allocated Time | \$ 81 | \$ 907 | \$ 431 | \$ 1,419 | 1 | All to Availability - Time | \$ 1,063 | \$ - | \$ 275 | \$ - | 1,338 |
| Maintenance HW, SW | \$ 32,219 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 21,847 | \$ 10,371 | \$ 32,219 | 1 | All to Availability - Time | \$ 25,600 | \$ - | \$ 6,618 | \$ - | 32,219 |
| Heat, light, power | \$ 16,784 | 5 | Square Feet | \$ 8,288 | \$ 5,761 | \$ 2,735 | \$ 16,784 | 1 | All to Availability - Time | \$ 6,751 | \$ - | \$ 1,745 | \$ - | 8,496 |
| Water services | \$ 4,766 | 5 | Square Feet | \$ 2,353 | \$ 1,636 | \$ 777 | \$ 4,766 | 1 | All to Availability - Time | \$ 1,917 | \$ - | \$ 496 | \$ - | 2,412 |
| Printing, Binding | \$ 875 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 593 | \$ 282 | \$ 875 | 1 | All to Availability - Time | \$ 695 | \$ - | \$ 180 | \$ - | 875 |
| Physical Exams/Drug Test | \$ - | | | \$ - | \$ - | \$ - | \$ - | | | \$ - | \$ - | \$ - | \$ - | - |
| State Taxes | \$ 21,710 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 14,722 | \$ 6,989 | \$ 21,710 | 1 | All to Availability - Time | \$ 17,251 | \$ - | \$ 4,460 | \$ - | 21,710 |
| Emergency Comm. Services | \$ 189,780 | 8 | Emergency Calls - ALS/BLS | \$ - | \$ 164,137 | \$ 25,643 | \$ 189,780 | 5 | All to Demand - Calls | \$ - | \$ 142,564 | \$ - | \$ 47,216 | 189,780 |
| Admin Service Charges | \$ 315,660 | 7 | Allocated Time - ALS/BLS | \$ - | \$ 214,049 | \$ 101,611 | \$ 315,660 | 1 | All to Availability - Time | \$ 250,819 | \$ - | \$ 64,841 | \$ - | 315,660 |
| Vehicle Replacement | \$ 88,780 | 11 | Emergency Calls - Ambulance | \$ 79,940 | \$ 7,665 | \$ 1,175 | \$ 88,780 | 3 | Availability Demand Ratio | \$ 6,336 | \$ 688 | \$ 1,638 | \$ 178 | 8,840 |
| Vehicle Oper & Maint | \$ 52,018 | 11 | Emergency Calls - Ambulance | \$ 46,839 | \$ 4,491 | \$ 689 | \$ 52,018 | 3 | Availability Demand Ratio | \$ 3,712 | \$ 403 | \$ 960 | \$ 104 | 5,180 |
| Vehicle & Equipment Fuel | \$ 26,308 | 11 | Emergency Calls - Ambulance | \$ 23,689 | \$ 2,271 | \$ 348 | \$ 26,308 | 3 | Availability Demand Ratio | \$ 1,878 | \$ 204 | \$ 485 | \$ 53 | 2,620 |
| Amb Admin Budget Total: | \$ 3,206,908 | | | \$ 185,094 | \$ 2,092,791 | \$ 929,023 | \$ 3,206,908 | | | \$ 2,056,344 | \$ 336,510 | \$ 531,605 | \$ 97,355 | \$3,021,814 |
| Ambulance Fund Budget Grand Total | \$ 3,206,908 | | | \$ 185,094 | \$ 2,092,791 | \$ 929,023 | \$ 3,206,908 | | | \$ 2,056,344 | \$ 336,510 | \$ 531,605 | \$ 97,355 | \$3,021,814 |