

City of Arlington



Cost of Service and Ambulance Utility Rate Study

March 3, 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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March 3, 2016

Bruce Stedman, Public Safety Director
Arlington Fire Department
6231 188th St NE
Arlington, WA 98223

Subject: Cost of Service and Ambulance Utility Rate Study

Dear Mr. Stedman:

Attached is our final report based on our March 3rd discussion and your previously submitted comments and questions on the results of our draft for the Cost of Service and Ambulance Utility Rate 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 fire districts, the City of Arlington 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 fire districts that contract with the City. The City has not conducted a recent detailed cost of service study. About 85% of the City's call volume is related to EMS incidents, while only 15% of the incidents are associated with fires, hazardous materials, technical rescues, and other fire safety activities. The City's 2015 cost for the Fire Department is supported 51% by the General Fund and 49% by ambulance related revenues. The call volume was 4,072 in 2014 and 4,846 in 2015, and the number of calls is expected to increase to 8,694 calls by 2020.

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 a city's General Fund must 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 an increasing 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 Stephanie Shook, who participated and assisted us in gathering and analyzing the data.

THE ARLINGTON FIRE DEPARTMENT

The mission of the Arlington Fire Department is to save lives and preserve property through efficient and effective operations, prevention activities, public education, and the preparation and management of disasters. The department operates out of three 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 half-time Public Safety Director, Acting Fire Chief, half-time Executive Assistant, six captains, eleven firefighters, ten paramedics, and 17 active volunteers. The Department staffs one fire engine (three person), one fully staffed Advanced Life Support Paramedic Unit (two person), a three person jump crew that staffs either a ladder truck or an Advanced Life Support Paramedic unit, and one Basic Life Support ambulance unit (two person) 24 hours a day, seven days a week. They provide EMS services to surrounding Snohomish County Fire Districts 19, 21, 24, and 25 as well as fire services to part of District 21.

The City currently budgets its Fire Department costs in the General Fund and in its EMS Fund. The 2014 actual costs and 2015 actual costs for the Fire Department are displayed below in Exhibits 1 and 2. It should be noted that the 2014 actual expenditures for the EMS Fund include a \$626,731 payment for a loan from another fund. The total combined 2015 actual costs for providing fire and EMS services was \$5,437,757. To help offset out of city services and EMS costs, 2015 revenues from the Fire Districts totaled \$489,296 (of which \$287,000 for District 21 was not received in 2015). Other 2015 revenues include \$926,501 from the Arlington EMS Levy and an estimated \$1,029,723 from ambulance transports.

Exhibit 1
2014 General Fund and EMS Fund Expenditures

Expense Category	General Fund	EMS Fund	Total
Personnel	\$2,271,660	\$2,155,031	\$4,426,691
Supplies & Services	\$302,305	\$1,201,088	\$1,503,393
Capital	\$21,884	\$2,872	\$24,756
Facilities	\$29,298	\$21,140	\$50,438
Total	\$2,625,146	\$3,380,132	\$6,005,278

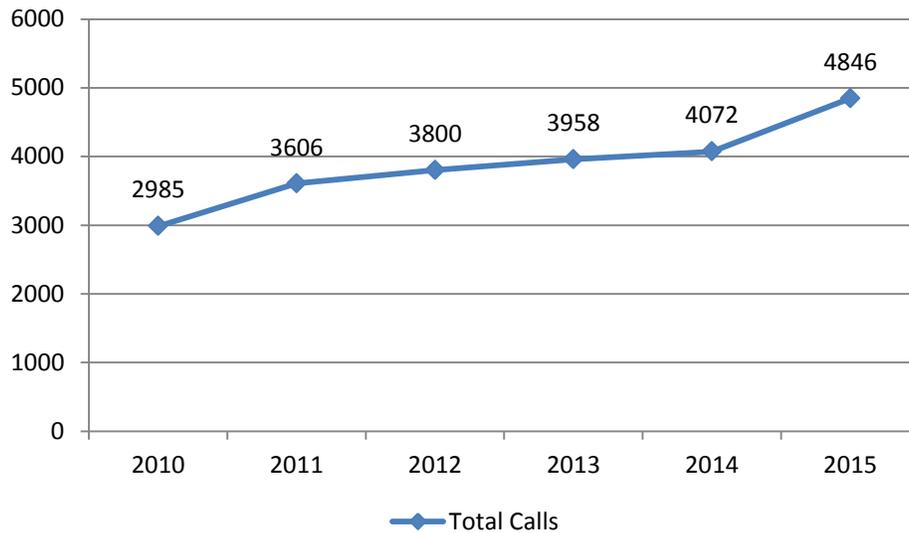
**Exhibit 2
 2015 General Fund and EMS Fund Expenditures**

Expense Category	General Fund	EMS Fund	Total
Personnel	\$2,362,175	\$2,049,128	\$4,411,303
Supplies & Services	\$393,898	\$568,894	\$962,792
Capital	\$9,953	\$2,093	\$12,046
Facilities	\$30,018	\$21,598	\$51,616
Total	\$2,796,044	\$2,641,713	\$5,437,757

Call Volume History

The Arlington Fire Department responded to a total of 4,846 emergency incidents in 2015. Exhibit 3 displays the total call volume history since 2010. Total calls have grown more than a 62% since 2010.

**Exhibit 3
 Call Volume History**



The following chapters discuss and analyze the City’s cost of service and identify current and future ambulance rates.

CHAPTER II: COST OF SERVICE ANALYSIS

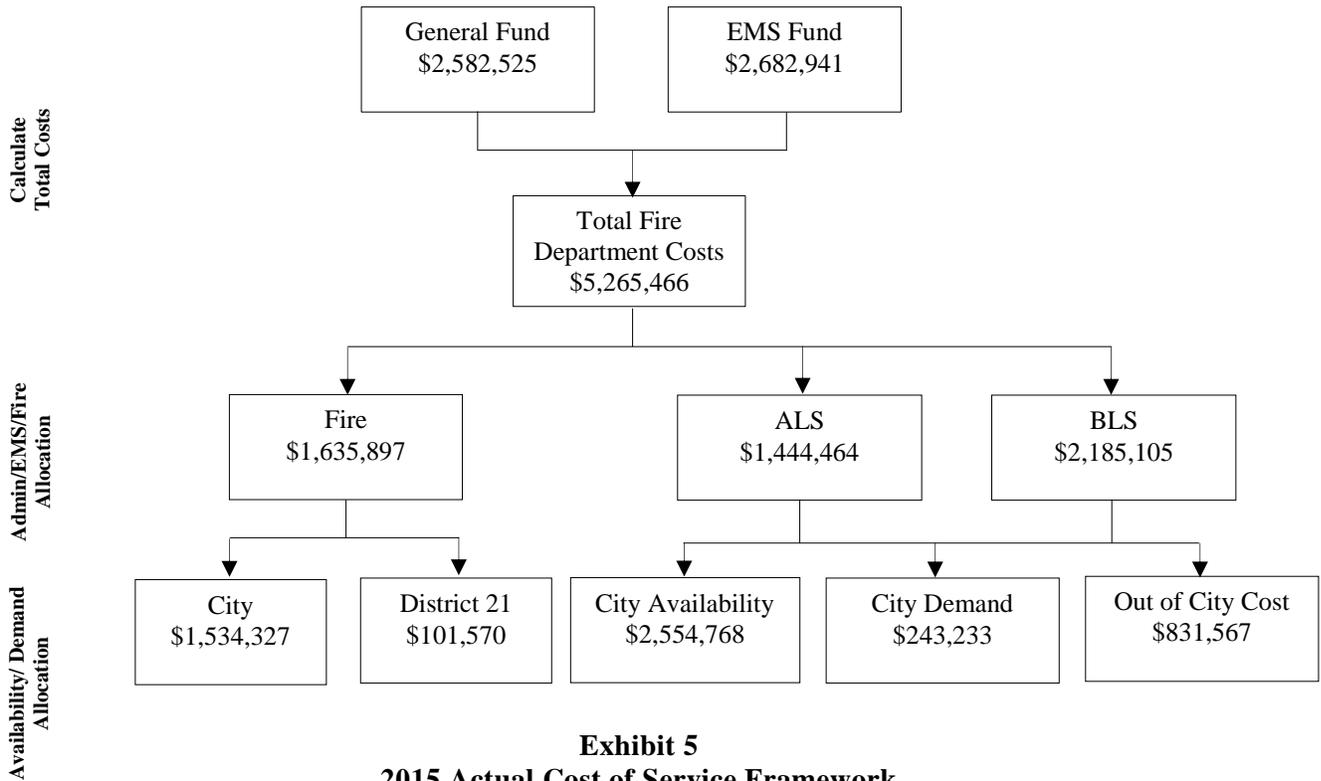
As noted in Chapter I, the City Fire Department operates as an integrated fire and EMS department, and the station personnel respond to both types of incidents. To determine the cost of service, the Department's costs must be divided between fire and ambulance/EMS activities. To establish the cost of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

- ◆ Identifying the costs within the General Fund and EMS Fund related to fire, ALS, and BLS services,
- ◆ Allocating the fire costs between City and District 21,
- ◆ Allocating the ambulance/EMS costs between availability and demand costs, and
- ◆ Determining City fire and ambulance/EMS costs and Out of City fire and ambulance/EMS costs.

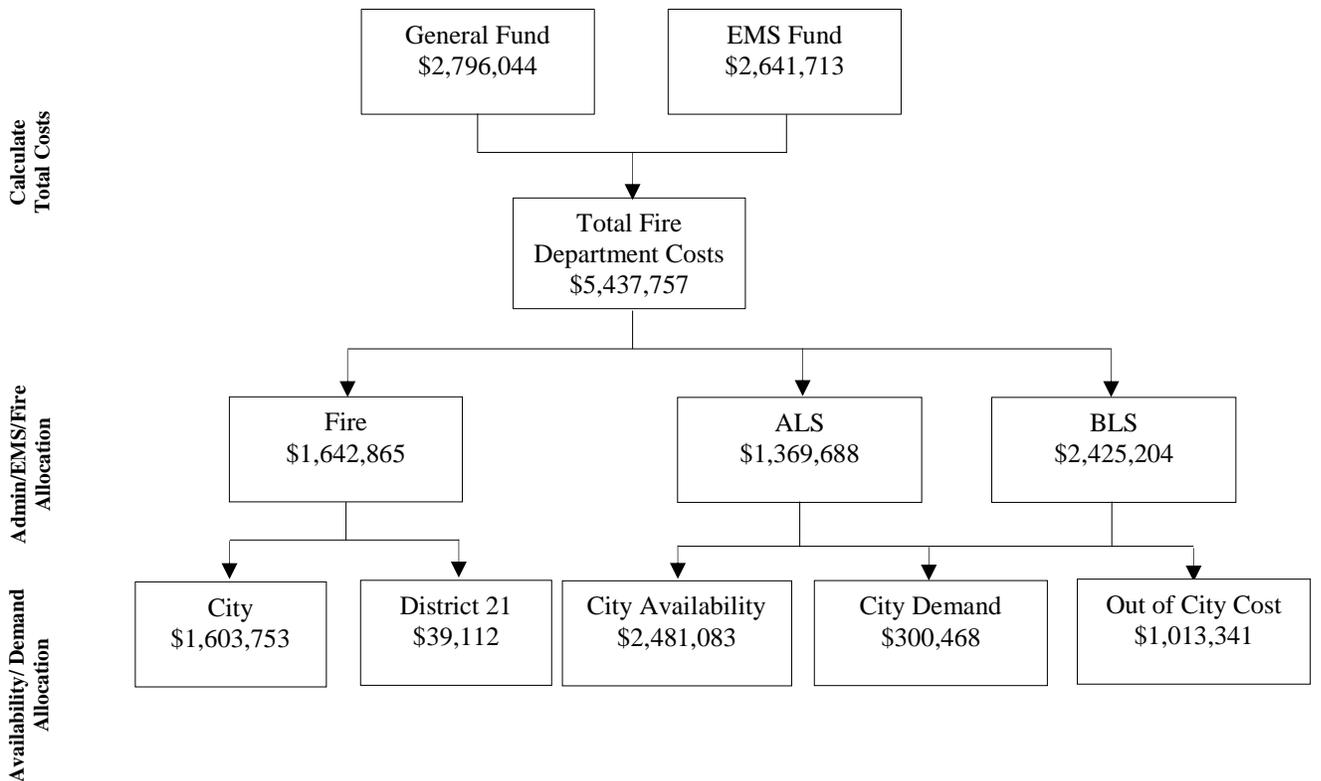
A key factor in the cost of service analysis involved the incident data. In 2015, dispatch changes altered the primary responder of several incidents in District 21. Because of these changes, the cost of service for the City of Arlington and the surrounding jurisdictions might be different between 2014 and 2015. To account for the differences, the following cost of service analysis was done for both 2014 incidents with actual 2014 expenditures as well as 2015 incidents with actual 2015 expenditures. Due to the timing of the study as well as changes in the City's dispatch data near the end of 2015, the 2015 analysis is based on the 4,846 actual 2015 incidents. To calculate the in City and out of City incidents, the actual incidents between January-September 2015 were used, and because the data on in City and out of City incidents were not available between October-December 2015, the in City and out of City incidents for these three months were based on the ratio of incidents and incident types from the previous nine months of incidents.

Exhibits 4 and 5 show the framework for the overall cost of service process to determine the cost of service for fire and ambulance/EMS services, both in the City and outside of the City. The amounts shown at each step represent the allocated costs. The following sections in the chapter discuss how the specific costs and allocations were determined. The costs shown in 2014 have been adjusted for the loan payment, OSO Slide Donation and FEMA OSO Slide Grant.

**Exhibit 4
 Adjusted 2014 Actual Cost of Service Framework**



**Exhibit 5
 2015 Actual Cost of Service Framework**



KEY ASSUMPTIONS

The first step in the process analyzed the 2014 and 2015 General Fund and EMS Fund costs and budgets to determine the total costs of providing fire and ambulance/EMS services. To establish costs for these categories, the following sections discuss the assumptions and allocation factors that were used to determine the cost of fire and ambulance/EMS services and the availability and demand costs for In 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 ambulance/EMS based on the time spent responding to fire and EMS emergency calls for both in City and out of City calls. Based on the calculations and assumptions described below, 32% of the labor costs were allocated to fire and 68% to EMS in 2014, while the 2015 labor costs were allocated 30% for fire and 70% for 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 type of call.

- ◆ The City provided time data for each engine, medic unit, or apparatus that responded to in City emergency calls. Under the assumption that three staff are on each engine, two staff on each medic unit, and three staff are on the Jump-Crew, the total time they are out on call and are unavailable to respond to another call for service is calculated as demand time. The total demand time for each out of City incident was calculated using the average number of staff for in City EMS or fire calls.
- ◆ 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. The availability time for fire and ambulance/EMS services is also allocated based on the same percentages as the demand time.
- ◆ For other programs and resources that were not related to the station staffing, the labor 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.
- ◆ Dispatch costs were allocated based on number of fire, ALS, and BLS emergency calls.
- ◆ Equipment 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 used for fire or ambulance/EMS apparatus and equipment.

Revenues

To allocate and forecast the revenues associated with the City's ambulance/EMS services, RCW 35.21.766 requires that only revenues received from direct billing to the individual user of the ambulance service are allocated to offset the demand related costs.

- ◆ All transport fees, mileage fees, non-transport medical service fees, and Medicare and Medicaid discounts were used to offset demand costs.
- ◆ Miscellaneous revenues were allocated to offset availability cost.
- ◆ The Department of Health Grant and FEMA OSO Slide Grant were not included because they represent small amounts and were one time revenue sources. Reimbursement revenues were not included because the amounts are not predictable and can vary each year.
- ◆ Based on the number of out of City transports, the transport revenues were subtracted from the actual in City transport revenues. Out of City transport revenues were calculated using the average reimbursement per ALS and BLS transport (ALS \$503.15, BLS \$314.55).
- ◆ The various district levy revenues were considered out of City revenue and allocated to out of City availability. Any positive net revenue from mutual aid transports was added back to the in City transport revenues.

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 of the 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.

- ◆ Based on the initial allocation of time and costs between fire and ambulance/EMS services, the ratio of total time spent responding to calls compared to the stand-by time for ambulance/EMS services was used to allocate the personnel costs of responding firefighters and paramedics. The time spent responding to calls was based on each unit's time responding to the different types of EMS calls for each jurisdiction, and each jurisdiction then received a proportionate share of the total EMS availability time and associated costs. This availability demand ratio was divided into City and out of City availability and demand categories. For 2014, this resulted in 61% City availability, City 7% demand, 29% availability for out of City, and 3% demand for out of City. For 2015, this resulted in 55% City availability, 8% City demand, 32% availability for out of City, and 5% demand for out of City.
- ◆ In 2014, 68% of total demand time was in City, while 32% was out of City. In 2015, 63% of total demand time was in City, and 37% was out of City.
- ◆ Administrative EMS costs were all allocated to availability since they are not directly associated with emergency calls.
- ◆ Training costs were allocated to availability since they were trained during time not spent responding to EMS calls.

- ◆ The 2014 loan repayment of \$626,731 and the overtime costs funded by the FEMA OSO Slide grant were not included as part of the costs because the loan was for operating cash and the grant funding was for a one time significant event.

Based on the above assumptions, the total ambulance/EMS costs for 2014 were \$3,629,569 representing 68% of the total Department costs. City availability costs were \$2,255,929, while City demand costs were \$243,233. Out of City availability costs were \$1,023,651, while demand costs were \$106,755. Because the Department responds to some out of City calls as mutual aid, the City is assuming all availability costs for Marysville, Lake Stevens Fire, North County Fire District, Fire District 15, Fire District 16, Fire District 17, Fire District 22, and Fire District 23, increasing the City's availability total to \$2,554,768. The spreadsheets showing how 2014 costs were assigned to the availability and demand categories can be found in Appendix A. After accounting for the revenues, the net in City cost was \$1,063,424 in 2014 as seen in Exhibit 6. The loan for \$626,731 was completely paid off in 2014 and was taken out of both expenditures and revenues. According to the ambulance utility legislation, the transport fees must be applied to offset the demand costs.

Exhibit 6
Net 2014 In City EMS Costs

Ambulance Utility Revenue Requirement	Availability	Demand	Total
Annual In City Cost	\$ 2,554,768	\$ 243,233	\$ 2,798,001

Offsetting Revenues	Availability	Demand	Total
EMS Levy-Arlington	\$ 921,407		\$ 921,407
EMS Services - Interfund	\$ 128,100		\$ 128,100
Transport Fees		\$ 681,713	\$ 681,713
EMS Fest Of The River OT	\$ 2,550		\$ 2,550
Investment Interest	\$ 806		\$ 806
Total Revenue	\$ 1,052,864	\$ 681,713	\$ 1,734,577

Adjusted Cost	\$ 1,501,904	\$ (438,480)	\$ 1,063,424
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In 2015, the total ambulance/EMS costs were \$3,794,892 representing 70% of the total Department costs in 2015. City availability costs were \$2,135,162, while City demand costs were \$300,468. Out of City availability costs were \$1,192,364, while demand costs were \$166,898. Accounting for mutual aid, the in City availability cost increases to \$2,481,083. The spreadsheets showing how 2015 costs were assigned to the availability and demand categories can be found in Appendix B. After accounting for revenues, the total ambulance/EMS net cost for in City services is \$937,164 in 2015.

**Exhibit 7
 Net 2015 In City EMS Costs**

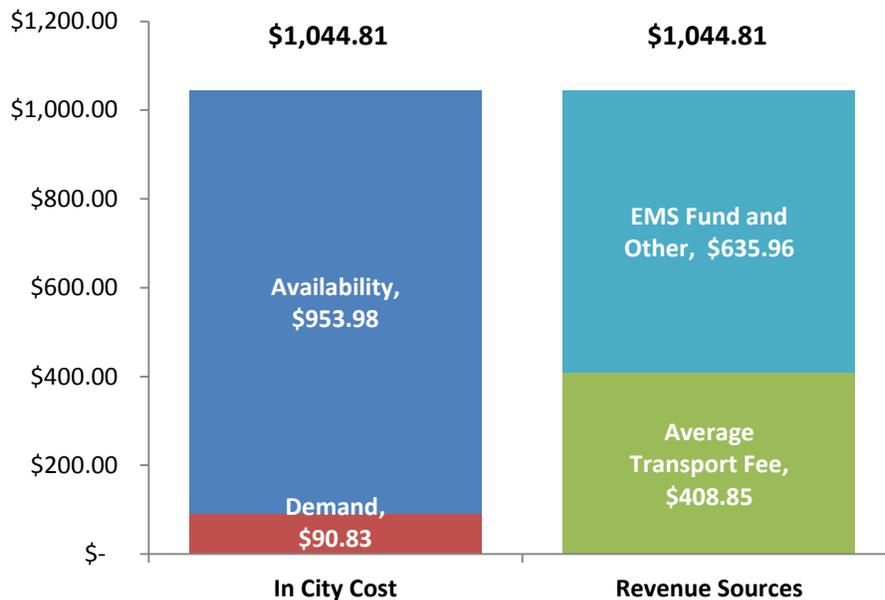
Ambulance Utility Revenue Requirement	Availability	Demand	Total
Annual In City Cost	\$ 2,481,083	\$ 300,468	\$ 2,781,551

Offsetting Revenues	Availability	Demand	Total
EMS Levy-Arlington	\$ 926,501		\$ 926,501
Daggett-Hospital Reimbursement	\$ 31,000		\$ 31,000
EMS Services - Interfund	\$ 128,100		\$ 128,100
Transport Fees		\$ 755,289	\$ 755,289
EMS Fest Of The River OT	\$ 2,000		\$ 2,000
Investment Interest	\$ 1,497		\$ 1,497
Total Revenue	\$ 1,089,097	\$ 755,289	\$ 1,844,386

Adjusted Cost	\$ 1,391,985	\$ (454,821)	\$ 937,164
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In 2014, the total in City EMS cost was \$2,798,001. Considering 2,678 ALS and BLS incidents in 2014, the average availability and demand cost per incident is shown in Exhibit 8.

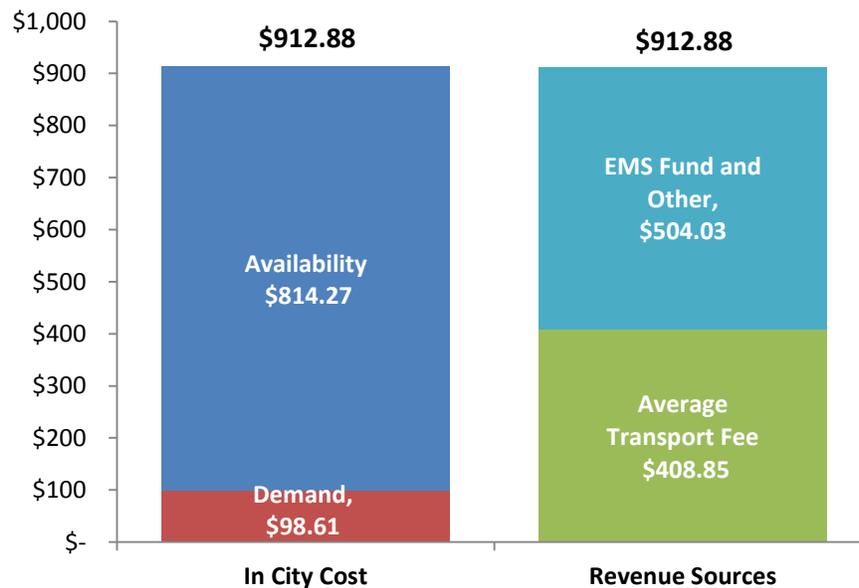
**Exhibit 8
 2014 Average In City Cost and Cost Recovery Per Incident**



The average cost per incident for in City incidents was \$1,044.81, with transport fees currently only supporting an average of \$408.85. This is about 39% cost recovery per incident.

In 2015, the combined total in City cost was \$2,781,551. Considering 3,047 ALS and BLS incidents, the average availability and demand cost per incident is shown in Exhibit 9.

Exhibit 9
Estimated 2015 Average In City and Cost Recovery Per Incident



The average cost per incident for In City incidents was \$912.88, with transport fees currently only supporting an average of \$408.85. This is about 45% cost recovery per incident.

OUT OF CITY EMS AND FIRE COSTS

The City currently has contracts and receives payment from District 19, District 24, and District 25 for their EMS services. District 19 pays for a part-time firefighter and receives only ALS support. The City also only provides ALS service to District 24, and provides ALS and BLS service to District 25. The City does not currently have a contract with District 21, but continues to provide ALS, BLS, and fire support to the district.

Since District 19 provides mutual and automatic aid for BLS services to the City, it was provided a credit based on the number of hours spent responding to incidents in the City of Arlington. Using District 19's 2014 budget and average time per incident, the calculated cost of service per hour is \$413.51. Considering the District spent 87.98 hours responding to EMS mutual aid incidents in 2014, but received \$17,940 in transport fees from these incidents, the District is credited \$18,441.

The transport revenues were calculated based on the proportion of transports in each jurisdiction and the average reimbursement per ALS call (\$503.15) and BLS call (\$314.55). 60% of incidents are assumed to be transported, with Districts 19 and 24 only receiving ALS transports. The 2014 and 2015 EMS levies from each district are actuals, but the \$287,000 from District 21 in 2015 has not yet been received.

Exhibits 10 and 11 display the proportion of out of City costs per jurisdiction based on percentage of time the City spent responding to out of City incidents. Because the out of City responses for Districts 19, 21, 24, and 25 are a result of contracts for services, it is assumed that the Districts should be responsible for their share of the availability and demand costs. Because the time and costs associated with Marysville, Lake Stevens Fire, North County FD, FD15, FD16, FD17, FD22, and FD23 are considered mutual aid, the availability costs of \$280,398 in 2014 and \$327,480 in 2015 are absorbed by the City. Overall, out of City revenues are less than out of City demand costs by \$69,626 in 2014 and \$249,612 in 2015.

**Exhibit 10
Out of City EMS Cost of Service - 2014**

	District 19	District 21	District 24	District 25	Other*	Total
Costs per Jurisdiction	\$118,687	\$271,276	\$321,887	\$90,475	\$29,242	\$831,567
Availability Cost - EMS	124,178	245,657	291,488	81,930		743,253
Demand Cost - EMS	12,950	25,619	30,399	8,544	29,242	106,755
Credit for Mutual Aid	(18,441)					(18,441)
Revenue per Jurisdiction	\$102,171	\$423,405	\$117,908	\$59,449	\$59,009	\$761,942
EMS Levy and Service Revenues	80,180	372,864	76,638	45,251		574,933
Transport revenues	21,991	50,541	41,270	14,198	59,009	187,009
Net Cost of Service to City	(\$16,517)	\$152,129	(\$203,979)	(\$31,025)	\$29,767	(\$69,626)

*Other includes Marysville, Lake Stevens Fire, North County FD, FD15, FD16, FD17, FD22, and FD23 and is treated as mutual aid. Availability cost is assumed as part of In City cost.

**Exhibit 11
Out of City EMS Cost of Service – 2015**

	District 19	District 21	District 24	District 25	Other*	Total
Costs per Jurisdiction	\$141,886	\$422,075	\$324,381	\$79,161	\$45,838	\$1,013,341
Availability Cost - EMS	140,641	370,251	284,551	69,441		864,884
Demand Cost - EMS	19,686	51,825	39,829	9,720	45,838	166,898
Credit for Mutual Aid	(18,441)					(18,441)
Revenue per Jurisdiction	\$106,478	\$394,299	\$121,167	\$62,569	\$79,217	\$763,730
EMS Levy and Service Revenues	80,520	287,000**	74,196	47,580		489,296
Transport revenues	25,958	107,299	46,971	14,990	79,217	274,434
Net Cost of Service to City	(\$35,408)	(\$27,777)	(\$203,213)	(\$16,591)	\$33,378	(\$249,612)

*Other includes Marysville, Lake Stevens Fire, North County FD, FD15, FD16, FD17, FD22, and FD23 and is treated as mutual aid. Availability cost is assumed as part of In City cost.

**District 21 has not paid the City the 2015 EMS Levy

The transport revenues for Marysville and the other miscellaneous districts are covering the demand costs for those incidents. District 24's revenues are not even covering half of the City's costs for providing EMS services, and consequently, the City subsidized the District at \$203,979 in 2014 and \$203,213 in 2015. The total out of City cost not recovered through transport revenues or district contributions is \$69,626 for 2014 and \$249,612 for 2015.

In addition to providing EMS services, the City also responds to fire incidents in District 21. Exhibit 12 displays the cost to provide fire service to District 21. It should be noted that in 2014 District 21 paid the City \$53,000 for its fire services and provided the City with an engine to use. The City estimated that the value of the in-kind use was about \$50,000.

**Exhibit 12
District 21 Fire Cost of Service**

Fire COS - District 21			
	Availability	Demand	Total
2014	\$ 91,123	\$ 10,447	\$ 101,570
2015	\$ 34,072	\$ 5,040	\$ 39,112

The \$62,458 decrease between 2014 and 2015 is because of the decrease in the number of primary response fire incidents the City had in District 21 in 2015. Considering this additional cost of service, the City has a net gain of \$50,559 in 2014 and a net loss of \$66,889 in 2015 from District 21 for combined EMS and fire service.

As previously mentioned, the average cost per in City incident is \$1,045 in 2014 and \$913 in 2015, but the out of City average cost per incident are higher. Exhibits 13 and 14 show the cost per incident for the various districts for 2014 and 2015.

**Exhibit 13
Average Cost per Incident - 2014**

	District 19	District 21	District 24	District 25	Other
ALS	\$ 1,637	\$ 1,940	\$ 2,455	\$ 2,461	\$ 1,807
BLS		\$ 1,208		\$ 1,368	\$ 1,413

**Exhibit 14
Average Cost per Incident – 2015**

	District 19	District 21	District 24	District 25	Other
ALS	\$ 1,265	\$ 1,375	\$ 1,770	\$ 1,606	\$ 1,367
BLS		\$ 659		\$ 986	\$ 1,028

Fire District Financial Impacts

Each district is currently at the maximum EMS levy but is below the maximum fire levy rate for 2015. Exhibit 15 shows the necessary fire tax levy rate per district to pay for the full cost of service provided by the City. In 2015, District 19 and District 24 would have needed an increase higher than the maximum fire levy rate of \$1.50 and therefore could not have paid for their full cost of service unless they reduced their current district costs to pay the City the amount needed beyond their maximum levy rate. The additional revenue needed to fully pay the City beyond the \$1.50 rate is shown below in Exhibit 15. Both District 21 and District 25 could have paid for their full cost of service to the City by raising their fire tax levy rate. It should be noted that for 2015 the City of Arlington residents are paying an EMS levy rate of about \$.46. They are also paying the equivalent of \$1.35 for their fire and net ambulance/EMS costs when you consider the total in City fire costs plus the EMS costs not recovered by current revenues.

**Exhibit 15
2015 Estimated Levy Increases Needed To Fully Reimburse the City**

	District 19	District 21	District 24	District 25
EMS Net Cost	\$35,408	\$27,777	\$203,213	\$16,591
Fire Net Cost		\$39,112		
Total Net Cost	\$35,408	\$66,889	\$203,213	\$16,591
2015 Assessed Valuation	\$380,513,404	\$787,399,904	\$216,903,788	\$91,202,708
Current EMS Levy Rate	0.500	0.500	0.500	0.500
Current Fire Levy Rate	1.452	0.649	0.867	0.867
Current Fire Levy Revenue	\$552,426	\$510,765	\$188,000	\$79,049
Amount Owed to City	\$35,408	\$66,889	\$203,213	\$16,591
Total Fire Levy Revenue Needed	\$587,834	\$577,654	\$391,213	\$95,641
Fire Levy Rate Needed	1.545	0.734	1.804	1.049
Amount Not Recovered by Levy Increase	\$17,064	\$ -	\$65,858	\$ -

CHAPTER III: CITY AMBULANCE UTILITY RATE ANALYSIS

Once the ambulance/EMS availability and demand costs are identified, the next step is to determine the availability and demand rates for a City ambulance utility. It is assumed that the participating fire districts will continue to contract with the City for their services. If certain districts decide to discontinue their contracts with the City, the 2016-2020 rates forecasted in the next chapter will need to be recalculated. 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 utility accounts and billing units per account classified by assisted living/nursing home, City of Arlington, commercial, other governments, industrial, multi-family, religious activities, school district, senior housing, single family, and utilities. For the Assisted Living/Nursing Home accounts each room is treated as a billing unit. Exhibit 16 shows the City's customer classes and the corresponding number of estimated accounts. For purposes of the ambulance utility the City might want to consolidate some of the customer classes to reduce the number of classes. For example, senior housing might be combined with the multi-family class. Except for the Assisted Living/nursing home class, the different City customer classes are currently defined by the City as the following.

- ◆ Assisted Living/nursing homes – Assisted living and nursing home facilities
- ◆ City of Arlington – Parks, cemeteries, water retention areas, executive, legislative and judicial buildings
- ◆ Commercial – Medical and health buildings, retail businesses, restaurants, and gas stations
- ◆ Government – Postal services, solid waste disposal areas, library, and trails
- ◆ Industrial – Sawmills, lumber yards, manufacturing buildings, airport, and flying fields
- ◆ Multi-Family – Duplexes, apartment buildings, and condominiums

- ◆ Religious activities – Churches, synagogues, etc.
- ◆ School district – Nursery, primary, and secondary schools
- ◆ Senior housing – Retirement homes
- ◆ Single family – Single family homes
- ◆ Utilities – Telephone, electric, gas, and other utilities

**Exhibit 16
Number of Billing Units by Customer Class**

Customer Class	Regular	Percent of Billing Units	Medicaid	Percent of Medicaid Billing Units	Total Billing Units	Percent of Total Billing Units
Assisted Living/Nursing Home	162	2%	60	100%	222	3%
City of Arlington	35	1%		0%	35	1%
Commercial	370	5%		0%	370	5%
Other Governments (County, Tribes, etc)	23	0%		0%	23	0%
Industrial	108	2%		0%	108	2%
Multi-Family	1224	18%		0%	1,224	18%
Religious Activities	22	0%		0%	22	0%
School District	12	0%		0%	12	0%
Senior Housing	172	2%		0%	172	2%
Single Family	4745	69%		0%	4,745	68%
Utilities (PUD, gas, cable etc)	15	0%		0%	15	0%
Total	6,888	100%	60	100%	6,948	100%

In addition to the number of billing units, the number of in City ambulance/EMS responses by customer class was provided by the City for 2014. Exhibit 17 shows a breakdown of the City EMS responses. The Medicaid calls were estimated from the total assisted living/nursing home calls based on the estimated percentage of Medicaid billing units in those facilities.

**Exhibit 17
Number of Responses by Customer Class**

Customer Class	Regular Calls	Percentage of Regular Calls	Medicaid Calls	Percentage of Medicaid Calls	Total	Percentage of Total Calls
Assisted Living/Nursing Home	212	7%	78	100%	290	9%
City of Arlington	508	17%		0%	508	16%
Commercial	740	24%		0%	740	24%
Other Governments (County, Tribes, etc)	7	0%		0%	7	0%
Industrial	0	0%		0%	-	0%
Multi-Family	459	15%		0%	459	15%
Religious Activities	15	0%		0%	15	0%
School District	71	2%		0%	71	2%
Senior Housing	0	0%		0%	-	0%
Single Family	854	28%		0%	854	27%
Utilities (PUD, gas, cable etc)	8	0%		0%	8	0%
Miscellaneous	158	5%		0%	158	5%
Total	3,032	100%	78	100%	3,110	100%

AVAILABILITY AND DEMAND RATES

The law requires that revenues such as EMS levy revenues and ambulance charges be subtracted from the costs needed for the ambulance utility. The 2014 revenues included ambulance transport fee revenues, EMS levy funds, a loan from the growth fund, Oso Slide donations, and miscellaneous revenues. The loan from the growth fund was paid back fully and was removed from the calculation. The FEMA Oso Slide Grant paid for overtime spent responding to the slide and was taken out of the overtime expenditures in the EMS fund because it is a one-time event, and the costs are not a

recurring EMS Fund expenditure. The Oso Slide Donation revenue was also removed along with the corresponding General Fund expenditure. The reimbursement revenues were not included because the amounts are not predictable and can vary each year. The 2015 revenues included ambulance transport fee revenues, EMS Levies, and miscellaneous revenues. Reimbursements and a Department of Health grant of \$1,500 was removed from the calculation because it is not necessarily a continuing revenue source. To calculate the cost that can be recovered from rates, the revenues were subtracted from the availability and demand costs as identified and discussed in Chapter II. As previously noted, the transport fees must be credited against the demand costs. Exhibits 18 and 19 show the details of these calculations for 2014 and 2015. In addition, the exhibits also show the rate that would have been needed if the City decided to subsidize the fire districts for their ambulance/EMS services through the City ambulance utility rates. The City could also chose to subsidize the fire districts with the General Fund instead of having the rate payers share the costs.

Because the transport revenues exceed the demand costs, there is no separate demand rate, and consequently, each customer class pays the same rate based on the availability costs.

**Exhibit 18
 2014 Availability and Demand Costs**

Ambulance Utility Revenue Requirement	Availability	Demand	Total
Annual In City Cost	\$ 2,554,768	\$ 243,233	\$ 2,798,001

Offsetting Revenues	Availability	Demand	Total
EMS Levy-Arlington	\$ 921,407		\$ 921,407
EMS Services - Interfund	\$ 128,100		\$ 128,100
Transport Fees		\$ 681,713	\$ 681,713
EMS Fest Of The River OT	\$ 2,550		\$ 2,550
Investment Interest	\$ 806		\$ 806
Total Revenue	\$ 1,052,864	\$ 681,713	\$ 1,734,577

Adjusted Cost	\$ 1,501,904	\$ (438,480)	\$ 1,063,424
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Calculated Rates per Equivalent Living Unit - No Out of City Subsidy	
Annual Cost per Account	\$ 154.39
Monthly Cost per Account	\$ 12.87

Calculated Rates per Equivalent Living Unit - Including Out of City Subsidy	
Annual Cost per Account	\$ 164.50
Monthly Cost per Account	\$ 13.71

Assuming the General Fund will subsidize the out of City net cost instead of the rate payers or that the districts completely pay their share, the net in City ambulance utility cost is \$1,063,424 with 6,888 regular billing units. This means the estimated 2014 rate ambulance rate per unit would have been \$154.39 per year, or \$12.87 per month. If the General Fund did not subsidize the \$69,626 of out of City cost, the 2014 rates would have been \$164.50 per year or \$13.71 per month.

For 2015 assuming the General Fund will subsidize the out of City net cost instead of the rate payers or that the districts completely pay their share, the net in City ambulance utility cost is \$937,164 with 6,888 regular billing units. Exhibit 19 shows that the 2015 ambulance rate per billing unit would have been \$136.06 per year or \$11.34 per month. If the General Fund does not subsidize the out of City net cost of \$249,612, the rates would increase to \$172.30 per year or \$14.36 per month.

Exhibit 19
2015 Availability and Demand Costs

Ambulance Utility Revenue Requirement	Availability	Demand	Total
Annual In City Cost	\$ 2,481,083	\$ 300,468	\$ 2,781,551

Offsetting Revenues	Availability	Demand	Total
EMS Levy-Arlington	\$ 926,501		\$ 926,501
Daggett-Hospital Reimbursement	\$ 31,000		\$ 31,000
EMS Services - Interfund	\$ 128,100		\$ 128,100
Transport Fees		\$ 755,289	\$ 755,289
EMS Fest Of The River OT	\$ 2,000		\$ 2,000
Investment Interest	\$ 1,497		\$ 1,497
Total Revenue	\$ 1,089,097	\$ 755,289	\$ 1,844,386

Adjusted Cost	\$ 1,391,985	\$ (454,821)	\$ 937,164
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Calculated Rates per Equivalent Living Unit - No Out of City Subsidy			
Annual Cost per Account			\$ 136.06
Monthly Cost per Account			\$ 11.34

Calculated Rates per Equivalent Living Unit - Including Out of City Subsidy			
Annual Cost per Account			\$ 172.30
Monthly Cost per Account			\$ 14.36

Exhibit 20
Rates by Customer Class

Customer Class	No Out of City Subsidy		Including Out of City Subsidy	
	Monthly	Annual	Monthly	Annual
Assisted Living/Nursing Home	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
City of Arlington	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Commercial	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Other Governments (County, Tribes, etc)	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Industrial	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Multi-Family	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Religious Activities	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
School District	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Senior Housing	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Single Family	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30
Utilities (PUD, gas, cable etc)	\$ 11.34	\$ 136.06	\$ 14.36	\$ 172.30

RATE ALTERNATIVES

The City's current funding structure requires a contribution from the General Fund to support the full cost of service for ambulance/EMS services. The rates calculated in Exhibits 18 and 19 are based on full cost recovery, meaning the ambulance utility rates along with transportation revenues will recover the total EMS 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. Exhibits 21 and 22 show alternative rates for 2015 and 2016 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 21
2015 Alternative Rate Scenarios

Cost Recovery	2015 Cost Recovery	Full Cost Recovery	75% Cost Recovery	50% Cost Recovery
Monthly Fee		\$ 11.34	\$ 8.50	\$ 5.67
Annual Fee		\$ 136.06	\$ 102.04	\$ 68.03
Total Annual Cost	\$ 3,794,892	\$ 3,794,892	\$ 3,794,892	\$ 3,794,892
Annual In City Cost	\$ 2,781,551	\$ 2,781,551	\$ 2,781,551	\$ 2,781,551
Revenue				
Ambulance Utility Fee		\$ 937,164	\$ 702,873	\$ 468,582
EMS Levy-Arlington	\$ 926,501	\$ 926,501	\$ 926,501	\$ 926,501
Transport Fees	\$ 755,289	\$ 755,289	\$ 755,289	\$ 755,289
Miscellaneous Fees	\$ 162,597	\$ 162,597	\$ 162,597	\$ 162,597
Net Out of City Revenue	\$ (249,612)	\$ (249,612)	\$ (249,612)	\$ (249,612)
General Fund Contribution	\$ 1,186,776	\$ 249,612	\$ 483,903	\$ 718,194
Total Revenue	\$2,781,551	\$2,781,551	\$2,781,551	\$2,781,551

Exhibit 22
2016 Alternative Rate Scenarios

Cost Recovery	Full Cost Recovery	75% Cost Recovery	50% Cost Recovery
Monthly Fee	\$ 17.00	\$ 12.75	\$ 8.50
Annual Fee	\$ 203.99	\$ 152.99	\$ 101.99
Total Annual Cost	\$ 4,121,256	\$ 4,121,256	\$ 4,121,256
Annual In City Cost	\$ 3,100,286	\$ 3,100,286	\$ 3,100,286
Revenue			
Ambulance Utility Fee	\$ 1,413,100	\$ 1,059,825	\$ 706,550
EMS Levy-Arlington	\$ 943,000	\$ 943,000	\$ 943,000
Transport Fees	\$ 601,586	\$ 601,586	\$ 601,586
Miscellaneous Fees	\$ 142,600	\$ 142,600	\$ 142,600
Net Out of City Revenue	\$ (186,841)	\$ (186,841)	\$ (186,841)
General Fund Contribution	\$ 186,841	\$ 540,116	\$ 893,391
Total Revenue	\$3,100,286	\$3,100,286	\$3,100,286

Another City alternative is to eliminate the current EMS levy and finance the ambulance/EMS services completely by the ambulance utility. Exhibit 23 shows the calculated rate under the 2015 cost assuming no EMS levy is collected.

Exhibit 23
2015 Availability and Demand Costs – No EMS Levy

Ambulance Utility Revenue Requirement	Availability	Demand	Total
Annual In City Cost	\$ 2,481,083	\$ 300,468	\$ 2,781,551

Offsetting Revenues	Availability	Demand	Total
EMS Levy-Arlington			\$ -
Daggett-Hospital Reimbursement	\$ 31,000		\$ 31,000
EMS Services - Interfund	\$ 128,100		\$ 128,100
Transport Fees		\$ 755,289	\$ 755,289
EMS Fest Of The River OT	\$ 2,000		\$ 2,000
Investment Interest	\$ 1,497		\$ 1,497
Total Revenues	\$ 162,597	\$ 755,289	\$ 917,886

Adjusted Cost	\$ 2,318,486	\$ (454,821)	\$ 1,863,665
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Calculated Rates per Equivalent Living Unit	
Annual Cost per Account	\$ 270.57
Monthly Cost per Account	\$ 22.55

When the EMS Levy is not included as a revenue source, the annual utility rate per account nearly doubles. To measure the difference in the annual cost, the EMS levy for a typical single family home with value \$250,000 was calculated and shown in Exhibit 24.

Exhibit 24
EMS Levy Differences

	Scenario 1 - EMS Levy	Scenario 2 - No EMS Levy	Difference
EMS Levy	\$ 115.71		
Utility Rate	\$ 136.06	\$ 270.57	
Total	\$ 251.77	\$ 270.57	\$ 18.80

As seen above, eliminating the EMS levy and charging one increased utility rate will cost a typical single family home \$18.80 more per year.

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 rate is charged. The estimated billing units assume that the non-residential accounts generally represent one billing unit based on the current utility bill. 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 and 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 the amounts paid by businesses and owners of commercial or industrial properties. When establishing the ambulance utility, the City will need to define the different customer classes and how the number of billing units is determined.

CHAPTER IV: FIVE YEAR FORECAST

As part of this study, the City wanted to identify the impacts of responding to an increased number of EMS incidents over the next five years. City staff provided projected incidents each year for 2015-2020. Using the 2016 budget as the base year, the expected costs and revenues of providing ambulance/EMS services for 2016-2020 were forecasted. The following assumptions were made to create the forecast:

- ◆ Out of City incidents will grow at the same rate as in City incidents over the next five years (12.4% annually).
- ◆ Based on the May 2015 forecast from the Washington State Economic and Revenue Forecast Council, personnel costs were inflated according to the Seattle Non-farm Annual Wage Index by an average of 3.9%.
- ◆ All other costs were inflated by an average of 2.3% based on the Seattle CPI forecast from the Washington State Economic and Revenue Forecast Council.
- ◆ Single family and multi-family accounts will grow at 0.66% annually based on growth rates calculated by the City water utility.
- ◆ All out of City transport revenues and all forecasted transport revenues are calculated using the average reimbursement per transport (ALS \$503.15, BLS \$314.55).
- ◆ 60% of all EMS incidents will be transported.
- ◆ The City will pay for all availability costs for mutual aid districts (Marysville, Lake Stevens Fire, North County FD, FD15, FD16, FD17, FD22, and FD23).
- ◆ Availability and demand costs for out of city jurisdictions are based on their percentage of 2015 demand time: District 19 – 12%, District 21 – 32%, District 24 – 23%, District 25 – 6%, Other – 27%
- ◆ EMS levy funds for Arlington and the surrounding districts will increase 1% annually over the next five years.
- ◆ MSA Position and new billing system costs are added to 2016 budget.
- ◆ Three new firefighters will be added in 2017 to support one additional on duty position for the jump crew.

Exhibit 25 presents the projected incident growth for 2015-2020 for ALS, BLS, and fire incidents.

**Exhibit 25
 Projected Incident Growth**

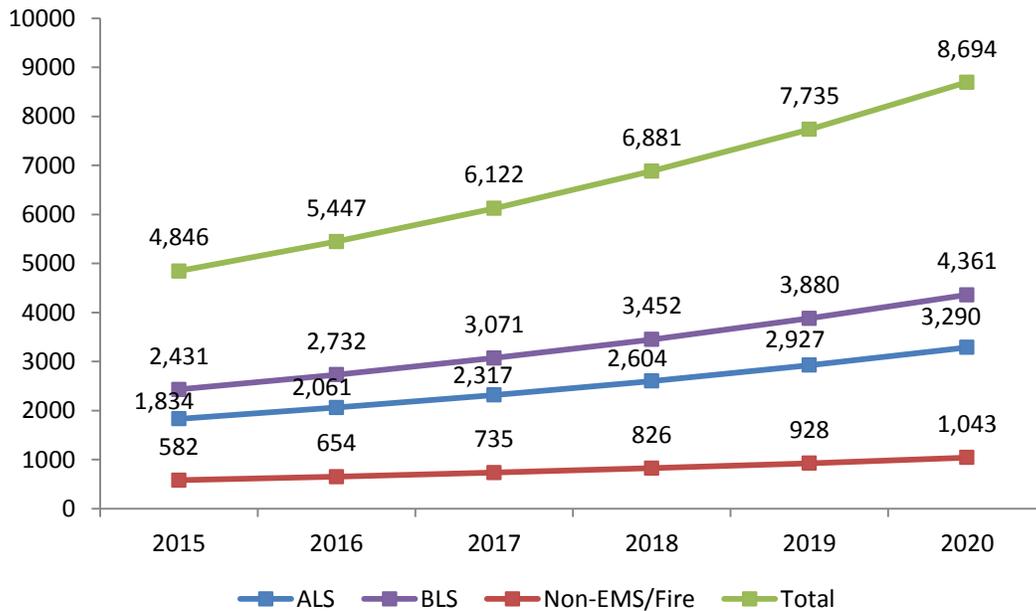


Exhibit 26 shows the total annual fire and EMS expenditures. The large jump between 2016 and 2017 is due to the addition of the three new firefighters.

**Exhibit 26
 Projected Expenditures**

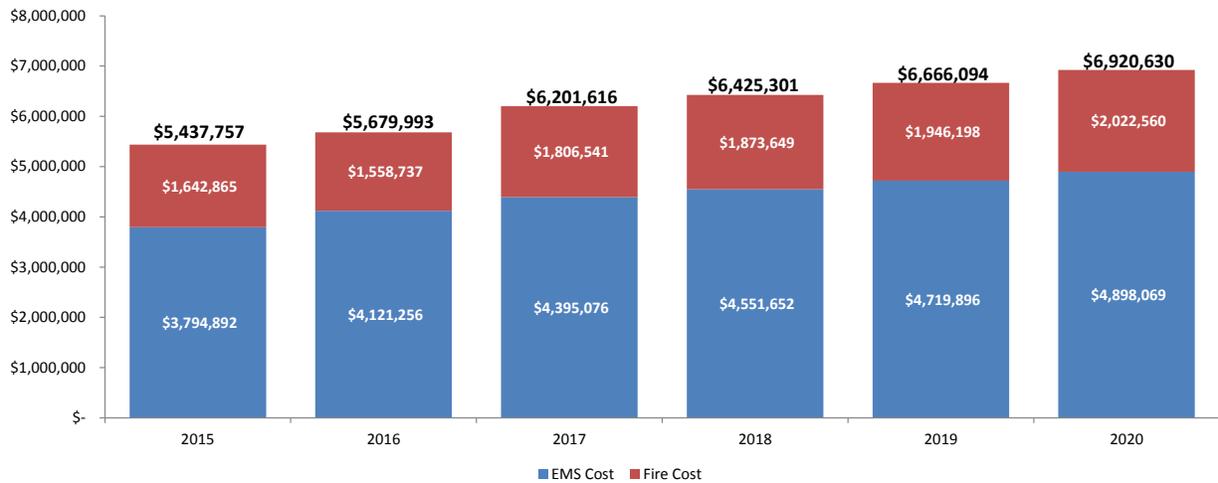
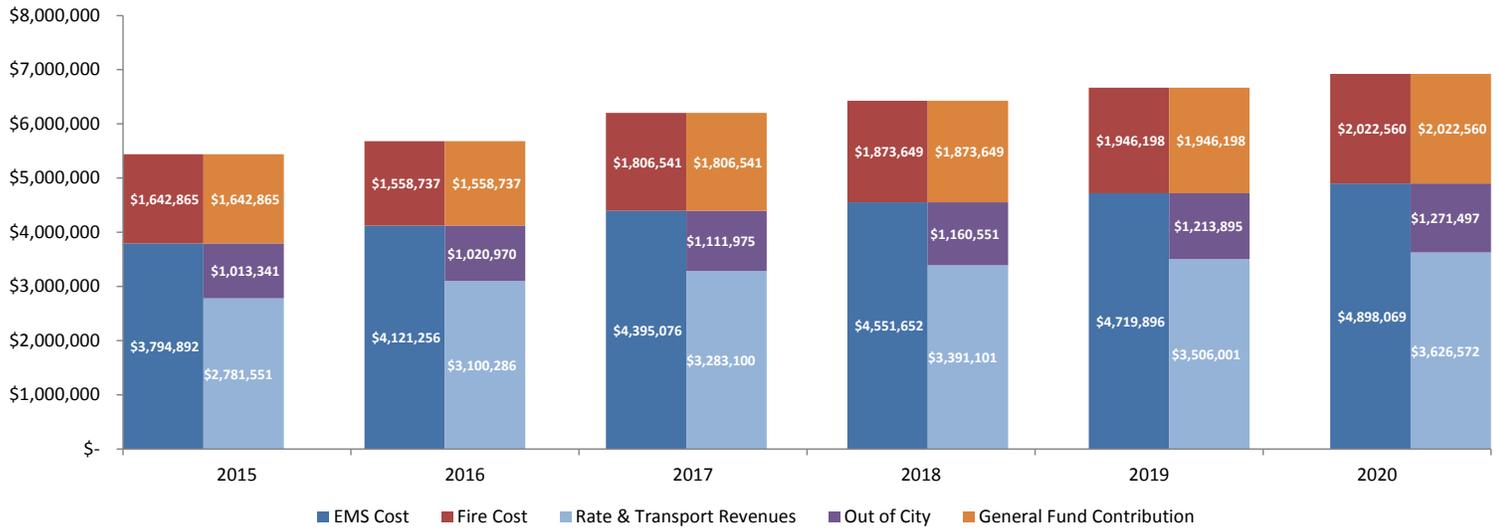


Exhibit 27 shows the above forecasted expenditures and assuming full cost recovery for ambulance/EMS services what revenues are needed from 2015 through 2020. The General Fund is only used to cover fire associated costs.

Exhibit 27
Projected Expenditures and Revenues Based on Full Cost Recovery



The forecasts show two scenarios: one with the existing EMS levy and ambulance utility and one without the levy replaced in total by the ambulance utility rate revenue. Exhibit 28 displays the forecasted annual ambulance rates under the two scenarios.

Exhibit 28
2015-2020 Forecasted Rates

Year	Scenario 1 - EMS Levy		Scenario 2 - No EMS Levy		Difference	
	Monthly	Annual	Monthly	Annual	Monthly	Annual
2015	\$ 11.34	\$ 136.06	\$ 22.55	\$ 270.57	\$ 11.21	\$ 134.51
2016	\$ 17.00	\$ 203.99	\$ 28.34	\$ 340.11	\$ 11.34	\$ 136.13
2017	\$ 17.72	\$ 212.63	\$ 29.11	\$ 349.33	\$ 11.39	\$ 136.70
2018	\$ 17.38	\$ 208.61	\$ 28.82	\$ 345.89	\$ 11.44	\$ 137.29
2019	\$ 16.96	\$ 203.52	\$ 28.45	\$ 341.38	\$ 11.49	\$ 137.87
2020	\$ 16.41	\$ 196.94	\$ 27.95	\$ 335.39	\$ 11.54	\$ 138.45

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 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 - 2014

General Fund	2014 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
010 - Administration														
Salaries & Wages	\$ 118,740	5	Allocated Time	\$ 11,802	\$ 55,651	\$ 51,288	\$ 118,740	3	Availability Demand Ratio	\$ 65,229	\$ 7,478	\$ 30,710	\$ 3,521	\$ 106,939
Overtime	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ 745	5	Allocated Time	\$ 74	\$ 349	\$ 322	\$ 745	3	Availability Demand Ratio	\$ 409	\$ 47	\$ 193	\$ 22	\$ 671
Medicare	\$ 1,680	5	Allocated Time	\$ 167	\$ 787	\$ 725	\$ 1,680	3	Availability Demand Ratio	\$ 923	\$ 106	\$ 434	\$ 50	\$ 1,513
L&I	\$ 1,704	5	Allocated Time	\$ 169	\$ 798	\$ 736	\$ 1,704	3	Availability Demand Ratio	\$ 936	\$ 107	\$ 441	\$ 51	\$ 1,534
Uniforms & Clothing	\$ 858	1	All to Fire	\$ 858	\$ -	\$ -	\$ 858	3	Availability Demand Ratio	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	\$ 6,414	5	Allocated Time	\$ 637	\$ 3,006	\$ 2,770	\$ 6,414	3	Availability Demand Ratio	\$ 3,523	\$ 404	\$ 1,659	\$ 190	\$ 5,776
Medical Insurance	\$ 15,256	5	Allocated Time	\$ 1,516	\$ 7,150	\$ 6,589	\$ 15,256	3	Availability Demand Ratio	\$ 8,381	\$ 961	\$ 3,946	\$ 452	\$ 13,739
Dental/Vision/Life Insur	\$ 1,987	5	Allocated Time	\$ 198	\$ 931	\$ 858	\$ 1,987	3	Availability Demand Ratio	\$ 1,092	\$ 125	\$ 514	\$ 59	\$ 1,790
Unemployment	\$ 1,015	5	Allocated Time	\$ 101	\$ 476	\$ 438	\$ 1,015	3	Availability Demand Ratio	\$ 558	\$ 64	\$ 262	\$ 30	\$ 914
Disability	\$ 499	5	Allocated Time	\$ 50	\$ 234	\$ 216	\$ 499	3	Availability Demand Ratio	\$ 274	\$ 31	\$ 129	\$ 15	\$ 449
Other Benefits	\$ 1,471	5	Allocated Time	\$ 146	\$ 690	\$ 636	\$ 1,471	3	Availability Demand Ratio	\$ 808	\$ 93	\$ 381	\$ 44	\$ 1,325
Office & Operating Supplies	\$ 10,576	5	Allocated Time	\$ 1,051	\$ 4,957	\$ 4,568	\$ 10,576	1	All to Availability - Time	\$ 6,476	\$ -	\$ 3,049	\$ -	\$ 9,525
Chaplain Services/supplies	\$ 2,376	1	All to Fire	\$ 2,376	\$ -	\$ -	\$ 2,376			\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 1,052	1	All to Fire	\$ 1,052	\$ -	\$ -	\$ 1,052			\$ -	\$ -	\$ -	\$ -	\$ -
Small Tools	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 7,963	1	All to Fire	\$ 7,963	\$ -	\$ -	\$ 7,963			\$ -	\$ -	\$ -	\$ -	\$ -
Communications/telephone	\$ 6,698	1	All to Fire	\$ 6,698	\$ -	\$ -	\$ 6,698			\$ -	\$ -	\$ -	\$ -	\$ -
Travel And Training	\$ 719	1	All to Fire	\$ 719	\$ -	\$ -	\$ 719			\$ -	\$ -	\$ -	\$ -	\$ -
Volunteer Training	\$ 23	1	All to Fire	\$ 23	\$ -	\$ -	\$ 23			\$ -	\$ -	\$ -	\$ -	\$ -
Office Machine Maintenance	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Membership Dues	\$ 2,069	1	All to Fire	\$ 2,069	\$ -	\$ -	\$ 2,069			\$ -	\$ -	\$ -	\$ -	\$ -
ESCA	\$ 2,022	1	All to Fire	\$ 2,022	\$ -	\$ -	\$ 2,022			\$ -	\$ -	\$ -	\$ -	\$ -
Fire Dispatch Sno-Pac	\$ 47,743	6	Emergency Calls	\$ 7,125	\$ 15,350	\$ 25,268	\$ 47,743	1	All to Availability - Time	\$ 27,616	\$ -	\$ 13,002	\$ -	\$ 40,619
Total:	\$ 231,610			\$ 46,816	\$ 90,380	\$ 94,415	\$ 231,610			\$ 116,225	\$ 9,416	\$ 54,720	\$ 4,433	\$ 184,794
020 - Fire Suppression														
Salaries & Wages	\$ 1,342,425	9	Allocated Time - Engines	\$ 819,328	\$ 89,918	\$ 433,179	\$ 1,342,425	3	Availability Demand Ratio	\$ 319,072	\$ 36,580	\$ 150,222	\$ 17,222	\$ 523,097
Volunteer Stipends	\$ 83,249	1	All to Fire	\$ 83,249	\$ -	\$ -	\$ 83,249			\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Pay	\$ 59,078	9	Allocated Time - Engines	\$ 36,058	\$ 3,957	\$ 19,064	\$ 59,078	3	Availability Demand Ratio	\$ 14,042	\$ 1,610	\$ 6,611	\$ 758	\$ 23,021
Overtime	\$ 86,495	9	Allocated Time - Engines	\$ 52,791	\$ 5,794	\$ 27,911	\$ 86,495	3	Availability Demand Ratio	\$ 20,559	\$ 2,357	\$ 9,679	\$ 1,110	\$ 33,704
Overtime - Oso Grant	\$ 1,199		Not Allocated	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Backfill	\$ 97,926	9	Allocated Time - Engines	\$ 59,767	\$ 6,559	\$ 31,599	\$ 97,926	3	Availability Demand Ratio	\$ 23,275	\$ 2,668	\$ 10,958	\$ 1,256	\$ 38,158
FICA	\$ 5,149	9	Allocated Time - Engines	\$ 3,143	\$ 345	\$ 1,661	\$ 5,149	3	Availability Demand Ratio	\$ 1,224	\$ 140	\$ 576	\$ 66	\$ 2,006
Medicare	\$ 24,026	9	Allocated Time - Engines	\$ 14,664	\$ 1,609	\$ 7,753	\$ 24,026	3	Availability Demand Ratio	\$ 5,711	\$ 655	\$ 2,689	\$ 308	\$ 9,362
L&I	\$ 35,356	9	Allocated Time - Engines	\$ 21,579	\$ 2,368	\$ 11,409	\$ 35,356	3	Availability Demand Ratio	\$ 8,403	\$ 963	\$ 3,956	\$ 454	\$ 13,777
Uniform & Clothing	\$ 13,095	9	Allocated Time - Engines	\$ 7,993	\$ 877	\$ 4,226	\$ 13,095	3	Availability Demand Ratio	\$ 3,113	\$ 357	\$ 1,465	\$ 168	\$ 5,103
Retirement	\$ 79,173	9	Allocated Time - Engines	\$ 48,322	\$ 5,303	\$ 25,548	\$ 79,173	3	Availability Demand Ratio	\$ 18,818	\$ 2,157	\$ 8,860	\$ 1,016	\$ 30,851
Medical Insurance	\$ 203,176	9	Allocated Time - Engines	\$ 124,005	\$ 13,609	\$ 65,562	\$ 203,176	3	Availability Demand Ratio	\$ 48,292	\$ 5,536	\$ 22,736	\$ 2,607	\$ 79,171
Dental/Vision/Life Insur	\$ 22,523	9	Allocated Time - Engines	\$ 13,746	\$ 1,509	\$ 7,268	\$ 22,523	3	Availability Demand Ratio	\$ 5,353	\$ 614	\$ 2,520	\$ 289	\$ 8,776
Unemployment	\$ 14,421	9	Allocated Time - Engines	\$ 8,802	\$ 966	\$ 4,654	\$ 14,421	3	Availability Demand Ratio	\$ 3,428	\$ 393	\$ 1,614	\$ 185	\$ 5,619
Disability	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Other Benefits	\$ 67,952	9	Allocated Time - Engines	\$ 41,474	\$ 4,552	\$ 21,927	\$ 67,952	3	Availability Demand Ratio	\$ 16,151	\$ 1,852	\$ 7,604	\$ 872	\$ 26,479
Operating Supplies-Station 47	\$ 468	1	All to Fire	\$ 468	\$ -	\$ -	\$ 468			\$ -	\$ -	\$ -	\$ -	\$ -
Fire - SCBA's	\$ 895	1	All to Fire	\$ 895	\$ -	\$ -	\$ 895			\$ -	\$ -	\$ -	\$ -	\$ -
Fire - Turn Out Gear	\$ 2,341	1	All to Fire	\$ 2,341	\$ -	\$ -	\$ 2,341			\$ -	\$ -	\$ -	\$ -	\$ -
Haz Mat Supplies	\$ 204	1	All to Fire	\$ 204	\$ -	\$ -	\$ 204			\$ -	\$ -	\$ -	\$ -	\$ -
Foams & Nozzles	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Repair & Maintenance	\$ 2,528	1	All to Fire	\$ 2,528	\$ -	\$ -	\$ 2,528			\$ -	\$ -	\$ -	\$ -	\$ -
Small Tools	\$ 1,453	1	All to Fire	\$ 1,453	\$ -	\$ -	\$ 1,453			\$ -	\$ -	\$ -	\$ -	\$ -
Equip Rental M&O-Transfer	\$ 90,864	12	Emergency Calls - Engines	\$ 55,073	\$ 2,774	\$ 33,016	\$ 90,864	4	All to Availability - Calls	\$ 27,927	\$ -	\$ 7,863	\$ -	\$ 35,791
Equip Replacement-Transfer	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Technology Replacement-Transfer	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 2,233,998			\$1,397,884	\$ 140,141	\$ 694,775	\$ 2,232,799			\$ 515,367	\$ 55,883	\$ 237,355	\$ 26,310	\$ 834,916
030 - Fire Prevention/Investigation														
Fire Prevent/Invest/Public Ed	\$ 2,395	1	All to Fire	\$ 2,395	\$ -	\$ -	\$ 2,395			\$ -	\$ -	\$ -	\$ -	\$ -
Fire Investigation	\$ 1,742	1	All to Fire	\$ 1,742	\$ -	\$ -	\$ 1,742			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 4,136			\$ 4,136	\$ -	\$ -	\$ 4,136			\$ -	\$ -	\$ -	\$ -	\$ -
040 - Training														
Training Costs-Demo Fire	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Training Supplies	\$ 1,658	1	All to Fire	\$ 1,658	\$ -	\$ -	\$ 1,658			\$ -	\$ -	\$ -	\$ -	\$ -
Training Instructor	\$ 1,721	1	All to Fire	\$ 1,721	\$ -	\$ -	\$ 1,721			\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 1,636	1	All to Fire	\$ 1,636	\$ -	\$ -	\$ 1,636			\$ -	\$ -	\$ -	\$ -	\$ -
Registration/Training	\$ 634	1	All to Fire	\$ 634	\$ -	\$ -	\$ 634			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 5,649			\$ 5,649	\$ -	\$ -	\$ 5,649			\$ -	\$ -	\$ -	\$ -	\$ -
050 - Facilities														
Rent Fire Station #47	\$ 8,157	4	Square Feet	\$ 3,780	\$ 1,920	\$ 2,457	\$ 8,157	1	All to Availability - Time	\$ 2,976	\$ -	\$ 1,401	\$ -	\$ 4,377
Lease Payment- Stn #48	\$ 17,850	4	Square Feet	\$ 8,271	\$ 4,202	\$ 5,377	\$ 17,850	1	All to Availability - Time	\$ 6,513	\$ -	\$ 3,066	\$ -	\$ 9,579
Triple Net Charges- Stn #48	\$ 3,291	4	Square Feet	\$ 1,525	\$ 775	\$ 991	\$ 3,291	1	All to Availability - Time	\$ 1,201	\$ -	\$ 565	\$ -	\$ 1,766
Utilities-Station #48	\$ -			\$ -	\$ -	\$ -	\$ -	1	All to Availability - Time	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 29,298			\$ 13,576	\$ 6,896	\$ 8,826	\$ 29,298			\$ 10,689	\$ -	\$ 5,033	\$ -	\$ 15,722
Dept 594- Capital Expenditures														
Capital Outlay	\$ 795	1	All to Fire	\$ 795	\$ -	\$ -	\$ 795			\$ -	\$ -	\$ -	\$ -	\$ -
Records Management System	\$ 1,718	1	All to Fire	\$ 1,718	\$ -	\$ -	\$ 1,718			\$ -	\$ -	\$ -	\$ -	\$ -
Assist To Firefighters Grant	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Bunker Gear/Turnouts	\$ 17,614	1	All to Fire	\$ 17,614	\$ -	\$ -	\$ 17,614			\$ -	\$ -	\$ -	\$ -	\$ -
SCBA's	\$ 319	1	All to Fire	\$ 319	\$ -	\$ -	\$ 319			\$ -	\$ -	\$ -	\$ -	\$ -
OSO Slide Donations - Expenses (Fire)	\$ 41,423		Not Allocated	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Phone, Computer/Tech Upgrade	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Copy Machine Lease	\$ 1,439	6	Emergency Calls	\$ 215	\$ 463	\$ 761	\$ 1,439	4	All to Availability - Calls	\$ 955	\$ -	\$ 269	\$ -	\$ 1,224
WTC-911 Memorial Costs	\$ 57,148	1	All to Fire	\$ 57,148	\$ -	\$ -	\$ 57,148			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 120,455			\$ 77,808	\$ 463	\$ 761	\$ 79,032			\$ 955	\$ -	\$ 269	\$ -	\$ 1,224
General Fund Budget Grand Total	\$ 2,625,146			\$1,545,869	\$ 237,879	\$ 798,777	\$ 2,582,525			\$ 643,237	\$ 65,300	\$ 297,376	\$ 30,744	\$1,036,656

APPENDIX B: COST OF SERVICE ANALYSIS DETAILS - 2015

General Fund														
010 - 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	\$ 155,283	5	Allocated Time	\$ 17,115	\$ 71,948	\$ 66,221	\$ 155,283	3	Availability Demand Ratio	\$ 75,982	\$ 11,239	\$ 44,382	\$ 6,565	\$ 138,169
Overtime	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ 1,347	5	Allocated Time	\$ 148	\$ 624	\$ 574	\$ 1,347	3	Availability Demand Ratio	\$ 659	\$ 98	\$ 385	\$ 57	\$ 1,199
Medicare	\$ 2,200	5	Allocated Time	\$ 242	\$ 1,019	\$ 938	\$ 2,200	3	Availability Demand Ratio	\$ 1,076	\$ 159	\$ 629	\$ 93	\$ 1,957
L&I	\$ 2,334	5	Allocated Time	\$ 257	\$ 1,082	\$ 995	\$ 2,334	3	Availability Demand Ratio	\$ 1,142	\$ 169	\$ 667	\$ 99	\$ 2,077
Uniforms & Clothing	\$ 68	1	All to Fire	\$ 68	\$ -	\$ -	\$ 68	3	Availability Demand Ratio	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	\$ 8,562	5	Allocated Time	\$ 944	\$ 3,967	\$ 3,651	\$ 8,562	3	Availability Demand Ratio	\$ 4,190	\$ 620	\$ 2,447	\$ 362	\$ 7,619
Medical Insurance	\$ 17,578	5	Allocated Time	\$ 1,937	\$ 8,145	\$ 7,496	\$ 17,578	3	Availability Demand Ratio	\$ 8,601	\$ 1,272	\$ 5,024	\$ 743	\$ 15,641
Dental/Vision/Life Insur	\$ 2,424	5	Allocated Time	\$ 267	\$ 1,123	\$ 1,034	\$ 2,424	3	Availability Demand Ratio	\$ 1,186	\$ 175	\$ 693	\$ 102	\$ 2,157
Unemployment	\$ 887	5	Allocated Time	\$ 98	\$ 411	\$ 378	\$ 887	3	Availability Demand Ratio	\$ 434	\$ 64	\$ 254	\$ 38	\$ 790
Disability	\$ 66	5	Allocated Time	\$ 7	\$ 31	\$ 28	\$ 66	3	Availability Demand Ratio	\$ 32	\$ 5	\$ 19	\$ 3	\$ 59
Other Benefits	\$ -	5	Allocated Time	\$ -	\$ -	\$ -	\$ -	3	Availability Demand Ratio	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Operating Supplies	\$ 7,021	5	Allocated Time	\$ 774	\$ 3,253	\$ 2,994	\$ 7,021	1	All to Availability - Time	\$ 3,944	\$ -	\$ 2,304	\$ -	\$ 6,248
Chaplain Services/supplies	\$ 313	1	All to Fire	\$ 313	\$ -	\$ -	\$ 313			\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 724	1	All to Fire	\$ 724	\$ -	\$ -	\$ 724			\$ -	\$ -	\$ -	\$ -	\$ -
Small Tools	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 18,934	1	All to Fire	\$ 18,934	\$ -	\$ -	\$ 18,934			\$ -	\$ -	\$ -	\$ -	\$ -
Communications/telephone	\$ 9,320	1	All to Fire	\$ 9,320	\$ -	\$ -	\$ 9,320			\$ -	\$ -	\$ -	\$ -	\$ -
Travel And Training	\$ 6,687	1	All to Fire	\$ 6,687	\$ -	\$ -	\$ 6,687			\$ -	\$ -	\$ -	\$ -	\$ -
Volunteer Training	\$ 190	1	All to Fire	\$ 190	\$ -	\$ -	\$ 190			\$ -	\$ -	\$ -	\$ -	\$ -
Office Machine Maintenance	\$ 481	4	Square Feet	\$ 223	\$ 108	\$ 150	\$ 481	3	Availability Demand Ratio	\$ 142	\$ 21	\$ 83	\$ 12	\$ 258
Membership Dues	\$ 2,027	1	All to Fire	\$ 2,027	\$ -	\$ -	\$ 2,027			\$ -	\$ -	\$ -	\$ -	\$ -
ESCA	\$ 1,960	1	All to Fire	\$ 1,960	\$ -	\$ -	\$ 1,960			\$ -	\$ -	\$ -	\$ -	\$ -
Fire Dispatch Sno-Pac	\$ 67,395	6	Emergency Calls	\$ 9,207	\$ 21,514	\$ 36,675	\$ 67,395	4	All to Availability - Calls	\$ 42,381	\$ -	\$ 15,807	\$ -	\$ 58,189
Total:	\$ 305,803			\$ 71,442	\$ 113,225	\$ 121,135	\$ 305,803			\$ 139,771	\$ 13,822	\$ 72,694	\$ 8,074	\$ 234,361
020 - Fire 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	\$ 1,354,446	9	Allocated Time - Engines	\$ 794,214	\$ 87,365	\$ 472,867	\$ 1,354,446	3	Availability Demand Ratio	\$ 308,086	\$ 45,572	\$ 179,956	\$ 26,619	\$ 560,232
Volunteer Stipends	\$ 74,785	1	All to Fire	\$ 74,785	\$ -	\$ -	\$ 74,785			\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Pay	\$ 59,638	9	Allocated Time - Engines	\$ 34,970	\$ 3,847	\$ 20,821	\$ 59,638	3	Availability Demand Ratio	\$ 13,565	\$ 2,007	\$ 7,924	\$ 1,172	\$ 24,668
Overtime	\$ 78,571	9	Allocated Time - Engines	\$ 46,072	\$ 5,068	\$ 27,431	\$ 78,571	3	Availability Demand Ratio	\$ 17,872	\$ 2,644	\$ 10,439	\$ 1,544	\$ 32,499
Backfill	\$ 121,042	9	Allocated Time - Engines	\$ 70,976	\$ 7,808	\$ 42,259	\$ 121,042	3	Availability Demand Ratio	\$ 27,533	\$ 4,073	\$ 16,082	\$ 2,379	\$ 50,066
FICA	\$ 5,284	9	Allocated Time - Engines	\$ 3,099	\$ 341	\$ 1,845	\$ 5,284	3	Availability Demand Ratio	\$ 1,202	\$ 178	\$ 702	\$ 104	\$ 2,186
Medicare	\$ 24,276	9	Allocated Time - Engines	\$ 14,235	\$ 1,566	\$ 8,475	\$ 24,276	3	Availability Demand Ratio	\$ 5,522	\$ 817	\$ 3,225	\$ 477	\$ 10,041
L&I	\$ 50,102	9	Allocated Time - Engines	\$ 29,379	\$ 3,232	\$ 17,492	\$ 50,102	3	Availability Demand Ratio	\$ 11,396	\$ 1,686	\$ 6,657	\$ 985	\$ 20,724
Uniform & Clothing	\$ 15,933	9	Allocated Time - Engines	\$ 9,343	\$ 1,028	\$ 5,563	\$ 15,933	3	Availability Demand Ratio	\$ 3,624	\$ 536	\$ 2,117	\$ 313	\$ 6,590
Retirement	\$ 80,946	9	Allocated Time - Engines	\$ 47,465	\$ 5,221	\$ 28,260	\$ 80,946	3	Availability Demand Ratio	\$ 18,412	\$ 2,724	\$ 10,755	\$ 1,591	\$ 33,481
Medical Insurance	\$ 210,716	9	Allocated Time - Engines	\$ 123,559	\$ 13,592	\$ 73,566	\$ 210,716	3	Availability Demand Ratio	\$ 47,930	\$ 7,090	\$ 27,996	\$ 4,141	\$ 87,157
Dental/Vision/Life Insur	\$ 27,682	9	Allocated Time - Engines	\$ 16,232	\$ 1,786	\$ 9,664	\$ 27,682	3	Availability Demand Ratio	\$ 6,297	\$ 931	\$ 3,678	\$ 544	\$ 11,450
Unemployment	\$ 9,718	9	Allocated Time - Engines	\$ 5,698	\$ 627	\$ 3,393	\$ 9,718	3	Availability Demand Ratio	\$ 2,210	\$ 327	\$ 1,291	\$ 191	\$ 4,020
Disability	\$ 19	9	Allocated Time - Engines	\$ 11	\$ 1	\$ 6	\$ 19	3	Availability Demand Ratio	\$ 4	\$ 1	\$ 2	\$ 0	\$ 8
Other Benefits	\$ 74,266	9	Allocated Time - Engines	\$ 43,548	\$ 4,790	\$ 25,928	\$ 74,266	3	Availability Demand Ratio	\$ 16,893	\$ 2,499	\$ 9,867	\$ 1,460	\$ 30,718
Operating Supplies-Station 47	\$ 3,913	1	All to Fire	\$ 3,913	\$ -	\$ -	\$ 3,913			\$ -	\$ -	\$ -	\$ -	\$ -
Fire - SCBA's	\$ 625	1	All to Fire	\$ 625	\$ -	\$ -	\$ 625			\$ -	\$ -	\$ -	\$ -	\$ -
Fire - Turn Out Gear	\$ 8,721	1	All to Fire	\$ 8,721	\$ -	\$ -	\$ 8,721			\$ -	\$ -	\$ -	\$ -	\$ -
Haz Mat Supplies	\$ 585	1	All to Fire	\$ 585	\$ -	\$ -	\$ 585			\$ -	\$ -	\$ -	\$ -	\$ -
Foams & Nozzles	\$ 195	1	All to Fire	\$ 195	\$ -	\$ -	\$ 195			\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Repair & Maintenance	\$ 4,203	1	All to Fire	\$ 4,203	\$ -	\$ -	\$ 4,203			\$ -	\$ -	\$ -	\$ -	\$ -
Small Tools	\$ 829	1	All to Fire	\$ 829	\$ -	\$ -	\$ 829			\$ -	\$ -	\$ -	\$ -	\$ -
Equip Rental M&O-Transfer	\$ 104,768	12	Emergency Calls - Engines	\$ 64,353	\$ 3,676	\$ 36,739	\$ 104,768	4	All to Availability - Calls	\$ 29,436	\$ -	\$ 10,979	\$ -	\$ 40,415
Equip Replacement-Transfer	\$ 107,000	12	Emergency Calls - Engines	\$ 65,724	\$ 3,754	\$ 37,522	\$ 107,000	4	All to Availability - Calls	\$ 30,063	\$ -	\$ 11,213	\$ -	\$ 41,276
Technology Replacement-Transfer	\$ 16,613	1	All to Fire	\$ 16,613	\$ -	\$ -	\$ 16,613			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 2,434,878			\$ 1,479,346	\$ 143,700	\$ 811,831	\$ 2,434,878			\$ 540,046	\$ 71,082	\$ 302,884	\$ 41,520	\$ 955,531
030 - Fire Prevention/Investigation	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	
Fire Prevent/invest/Public Ed	\$ 4,191	1	All to Fire	\$ 4,191	\$ -	\$ -	\$ 4,191			\$ -	\$ -	\$ -	\$ -	\$ -
Fire Investigation	\$ 3,097	1	All to Fire	\$ 3,097	\$ -	\$ -	\$ 3,097			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 7,288			\$ 7,288	\$ -	\$ -	\$ 7,288			\$ -	\$ -	\$ -	\$ -	\$ -
040 - 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	
Training Costs-Demo Fire	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Wild Land Training	\$ 4,119	1	All to Fire	\$ 4,119	\$ -	\$ -	\$ 4,119			\$ -	\$ -	\$ -	\$ -	\$ -
Training Supplies	\$ 2,756	1	All to Fire	\$ 2,756	\$ -	\$ -	\$ 2,756			\$ -	\$ -	\$ -	\$ -	\$ -
Training Instruction	\$ 275	1	All to Fire	\$ 275	\$ -	\$ -	\$ 275			\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 117	1	All to Fire	\$ 117	\$ -	\$ -	\$ 117			\$ -	\$ -	\$ -	\$ -	\$ -
Registration/Training	\$ 560	1	All to Fire	\$ 560	\$ -	\$ -	\$ 560			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 7,828			\$ 7,828	\$ -	\$ -	\$ 7,828			\$ -	\$ -	\$ -	\$ -	\$ -
050 - Facilities	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	
Rent Fire Station #47	\$ 8,420	4	Square Feet	\$ 3,902	\$ 1,894	\$ 2,625	\$ 8,420	1	All to Availability - Time	\$ 2,852	\$ -	\$ 1,666	\$ -	\$ 4,518
Lease Payment- Str #48	\$ 18,117	4	Square Feet	\$ 8,395	\$ 4,074	\$ 5,648	\$ 18,117	1	All to Availability - Time	\$ 6,137	\$ -	\$ 3,585	\$ -	\$ 9,722
Triple Net Charges-Str #48	\$ 3,481	4	Square Feet	\$ 1,613	\$ 783	\$ 1,085	\$ 3,481	1	All to Availability - Time	\$ 1,179	\$ -	\$ 689	\$ -	\$ 1,868
Utilities-Station #48	\$ -	4	Square Feet	\$ -	\$ -	\$ -	\$ -	1	All to Availability - Time	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 30,018			\$ 13,909	\$ 6,751	\$ 9,358	\$ 30,018			\$ 10,169	\$ -	\$ 5,940	\$ -	\$ 16,109
Dept 594- Capital Expenditures	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	
OSO Slide Donations - Expenses (Fire)	\$ 707	1	All to Fire	\$ 707	\$ -	\$ -	\$ 707			\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 4,370	1	All to Fire	\$ 4,370	\$ -	\$ -	\$ 4,370			\$ -	\$ -	\$ -	\$ -	\$ -
Records Management System	\$ 3,442	1	All to Fire	\$ 3,442	\$ -	\$ -	\$ 3,442			\$ -	\$ -	\$ -	\$ -	\$ -
Assist To Firefighters Grant	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay-Burn Event	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Bunker Gear/Turnouts	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
SCBA's	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Phone, Computer/Tech Upgrade	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
Copy Machine Lease	\$ 1,435	6	Emergency Calls	\$ 196	\$ 458	\$ 781	\$ 1,435	4	All to Availability - Calls	\$ 902	\$ -	\$ 337	\$ -	\$ 1,239
WTC-911 Memorial Costs	\$ 277	1	All to Fire	\$ 277	\$ -	\$ -	\$ 277			\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 10,230			\$ 8,991	\$ 458	\$ 781	\$ 10,230			\$ 902	\$ -	\$ 337	\$ -	\$ 1,239
General Fund Budget Grand Total	\$ 2,796,044			\$ 1,588,805	\$ 									

EMS Fund														
Dept 522	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
Salaries & Wages	\$ 100,819	5	Allocated Time	\$ 11,112	\$ 46,713	\$ 42,994	\$ 100,819	1	All to Availability - Time	\$ 56,630	\$ -	\$ 33,078	\$ -	\$ 89,707
FICA	\$ 690	5	Allocated Time	\$ 76	\$ 320	\$ 294	\$ 690	1	All to Availability - Time	\$ 388	\$ -	\$ 226	\$ -	\$ 614
Medicare	\$ 1,432	5	Allocated Time	\$ 158	\$ 663	\$ 611	\$ 1,432	1	All to Availability - Time	\$ 804	\$ -	\$ 470	\$ -	\$ 1,274
L&I	\$ 1,639	5	Allocated Time	\$ 181	\$ 760	\$ 699	\$ 1,639	1	All to Availability - Time	\$ 921	\$ -	\$ 538	\$ -	\$ 1,459
Uniforms & Clothing	\$ 244	5	Allocated Time	\$ 27	\$ 113	\$ 104	\$ 244	1	All to Availability - Time	\$ 137	\$ -	\$ 80	\$ -	\$ 217
Retirement	\$ 5,509	5	Allocated Time	\$ 607	\$ 2,553	\$ 2,349	\$ 5,509	1	All to Availability - Time	\$ 3,094	\$ -	\$ 1,808	\$ -	\$ 4,902
Medical Insurance	\$ 11,854	5	Allocated Time	\$ 1,306	\$ 5,492	\$ 5,055	\$ 11,854	1	All to Availability - Time	\$ 6,658	\$ -	\$ 3,889	\$ -	\$ 10,547
Dental/Vision/Life Insur	\$ 1,648	5	Allocated Time	\$ 182	\$ 763	\$ 703	\$ 1,648	1	All to Availability - Time	\$ 925	\$ -	\$ 541	\$ -	\$ 1,466
Unemployment	\$ 576	5	Allocated Time	\$ 63	\$ 267	\$ 245	\$ 576	1	All to Availability - Time	\$ 323	\$ -	\$ 189	\$ -	\$ 512
Disability Insur	\$ 42	5	Allocated Time	\$ 5	\$ 19	\$ 18	\$ 42	1	All to Availability - Time	\$ 24	\$ -	\$ 14	\$ -	\$ 37
Other Benefits	\$ 1,687	5	Allocated Time	\$ 186	\$ 782	\$ 719	\$ 1,687	1	All to Availability - Time	\$ 948	\$ -	\$ 553	\$ -	\$ 1,501
Office & Operating Supplies	\$ 3,095	5	Allocated Time	\$ 341	\$ 1,434	\$ 1,320	\$ 3,095	1	All to Availability - Time	\$ 1,738	\$ -	\$ 1,015	\$ -	\$ 2,753
Communications	\$ 1,071	7	Allocated Time - ALS/BLS	\$ -	\$ 558	\$ 513	\$ 1,071	1	All to Availability - Time	\$ 676	\$ -	\$ 395	\$ -	\$ 1,071
Insurance	\$ 12,569	7	Allocated Time - ALS/BLS	\$ -	\$ 6,545	\$ 6,024	\$ 12,569	1	All to Availability - Time	\$ 7,934	\$ -	\$ 4,635	\$ -	\$ 12,569
Subscriptions	\$ 235	7	Allocated Time - ALS/BLS	\$ -	\$ 122	\$ 113	\$ 235	1	All to Availability - Time	\$ 148	\$ -	\$ 87	\$ -	\$ 235
EMS Council	\$ 8,579	8	Emergency Calls - ALS/BLS	\$ -	\$ 3,172	\$ 5,407	\$ 8,579	4	All to Availability - Calls	\$ 6,248	\$ -	\$ 2,330	\$ -	\$ 8,579
Accounting/Admin Svcs	\$ 117,600	8	Emergency Calls - ALS/BLS	\$ -	\$ 43,480	\$ 74,120	\$ 117,600	4	All to Availability - Calls	\$ 85,653	\$ -	\$ 31,947	\$ -	\$ 117,600
Professional Services	\$ 19,038	7	Allocated Time - ALS/BLS	\$ -	\$ 9,913	\$ 9,124	\$ 19,038	1	All to Availability - Time	\$ 12,018	\$ -	\$ 7,020	\$ -	\$ 19,038
Laundry	\$ -	7	Allocated Time - ALS/BLS	\$ -	\$ -	\$ -	\$ -	1	All to Availability - Time	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	\$ 1,067,062	10	Allocated Time - Ambulance	\$ 7,828	\$ 457,960	\$ 601,274	\$ 1,067,062	3	Availability Demand Ratio	\$ 582,500	\$ 86,163	\$ 340,244	\$ 50,328	\$ 1,059,235
Volunteer Stipends	\$ 168,575	8	Emergency Calls - ALS/BLS	\$ -	\$ 62,327	\$ 106,248	\$ 168,575	3	Availability Demand Ratio	\$ 92,704	\$ 13,713	\$ 54,149	\$ 8,010	\$ 168,575
Holiday Pay	\$ 47,390	10	Allocated Time - Ambulance	\$ 348	\$ 20,339	\$ 26,704	\$ 47,390	3	Availability Demand Ratio	\$ 25,870	\$ 3,827	\$ 15,111	\$ 2,235	\$ 47,042
Overtime	\$ 41,992	10	Allocated Time - Ambulance	\$ 308	\$ 18,022	\$ 23,662	\$ 41,992	3	Availability Demand Ratio	\$ 22,923	\$ 3,391	\$ 13,390	\$ 1,981	\$ 41,684
OT-Training	\$ -	10	Allocated Time - Ambulance	\$ -	\$ -	\$ -	\$ -	3	Availability Demand Ratio	\$ -	\$ -	\$ -	\$ -	\$ -
Back-Fill (Vac & Sick)	\$ 226,939	10	Allocated Time - Ambulance	\$ 1,665	\$ 97,397	\$ 127,877	\$ 226,939	3	Availability Demand Ratio	\$ 123,884	\$ 18,325	\$ 72,362	\$ 10,704	\$ 225,274
FICA	\$ 10,418	10	Allocated Time - Ambulance	\$ 76	\$ 4,471	\$ 5,870	\$ 10,418	3	Availability Demand Ratio	\$ 5,687	\$ 841	\$ 3,322	\$ 491	\$ 10,341
Medicare	\$ 22,367	10	Allocated Time - Ambulance	\$ 164	\$ 9,599	\$ 12,603	\$ 22,367	3	Availability Demand Ratio	\$ 12,210	\$ 1,806	\$ 7,132	\$ 1,055	\$ 22,203
L&I	\$ 40,285	10	Allocated Time - Ambulance	\$ 296	\$ 17,290	\$ 22,700	\$ 40,285	3	Availability Demand Ratio	\$ 21,991	\$ 3,253	\$ 12,845	\$ 1,900	\$ 39,990
Uniforms & Clothing	\$ 9,032	10	Allocated Time - Ambulance	\$ 66	\$ 3,876	\$ 5,089	\$ 9,032	3	Availability Demand Ratio	\$ 4,930	\$ 729	\$ 2,880	\$ 426	\$ 8,966
Retirement	\$ 67,610	10	Allocated Time - Ambulance	\$ 496	\$ 29,017	\$ 38,097	\$ 67,610	3	Availability Demand Ratio	\$ 36,908	\$ 5,459	\$ 21,558	\$ 3,189	\$ 67,114
Medical Insurance	\$ 150,299	10	Allocated Time - Ambulance	\$ 1,103	\$ 64,505	\$ 84,691	\$ 150,299	3	Availability Demand Ratio	\$ 82,047	\$ 12,136	\$ 47,924	\$ 7,089	\$ 149,196
Dental/Vision/Life Insur	\$ 19,046	10	Allocated Time - Ambulance	\$ 140	\$ 8,174	\$ 10,732	\$ 19,046	3	Availability Demand Ratio	\$ 10,397	\$ 1,538	\$ 6,073	\$ 898	\$ 18,906
Unemployment	\$ 9,025	10	Allocated Time - Ambulance	\$ 66	\$ 3,873	\$ 5,086	\$ 9,025	3	Availability Demand Ratio	\$ 4,927	\$ 729	\$ 2,878	\$ 426	\$ 8,959
Disability	\$ -	10	Allocated Time - Ambulance	\$ -	\$ -	\$ -	\$ -	3	Availability Demand Ratio	\$ -	\$ -	\$ -	\$ -	\$ -
Other Benefits	\$ 52,224	7	Allocated Time - ALS/BLS	\$ -	\$ 27,194	\$ 25,030	\$ 52,224	3	Availability Demand Ratio	\$ 28,719	\$ 4,248	\$ 16,775	\$ 2,481	\$ 52,224
Medical Supplies	\$ 56,581	7	Allocated Time - ALS/BLS	\$ -	\$ 29,463	\$ 27,118	\$ 56,581	3	Availability Demand Ratio	\$ 31,115	\$ 4,603	\$ 18,175	\$ 2,688	\$ 56,581
Drug Supplies	\$ 6,349	7	Allocated Time - ALS/BLS	\$ -	\$ 3,306	\$ 3,043	\$ 6,349	3	Availability Demand Ratio	\$ 3,491	\$ 516	\$ 2,039	\$ 302	\$ 6,349
Bio Hazard	\$ -	7	Allocated Time - ALS/BLS	\$ -	\$ -	\$ -	\$ -	3	Availability Demand Ratio	\$ -	\$ -	\$ -	\$ -	\$ -
Public Ed Supplies	\$ -	7	Allocated Time - ALS/BLS	\$ -	\$ -	\$ -	\$ -	1	All to Availability - Time	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 2,103	7	Allocated Time - ALS/BLS	\$ -	\$ 1,095	\$ 1,008	\$ 2,103	3	Availability Demand Ratio	\$ 1,156	\$ 171	\$ 675	\$ 100	\$ 2,103
Communications	\$ 5,472	7	Allocated Time - ALS/BLS	\$ -	\$ 2,849	\$ 2,622	\$ 5,472	1	All to Availability - Time	\$ 3,454	\$ -	\$ 2,018	\$ -	\$ 5,472
Laundry	\$ -	7	Allocated Time - ALS/BLS	\$ -	\$ -	\$ -	\$ -	1	All to Availability - Time	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	7	Allocated Time - ALS/BLS	\$ -	\$ -	\$ -	\$ -	1	All to Availability - Time	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment M&O-Transfer	\$ 60,000	11	Emergency Calls - Ambulance	\$ 1,453	\$ 18,884	\$ 39,662	\$ 60,000	3	Availability Demand Ratio	\$ 32,196	\$ 4,762	\$ 18,806	\$ 2,782	\$ 58,547
Equip Replacement-Transfer	\$ 65,000	11	Emergency Calls - Ambulance	\$ 1,575	\$ 20,458	\$ 42,968	\$ 65,000	3	Availability Demand Ratio	\$ 34,879	\$ 5,159	\$ 20,373	\$ 3,014	\$ 63,425
Technology Replacement-Transfer	\$ 14,088	7	Allocated Time - ALS/BLS	\$ -	\$ 7,336	\$ 6,752	\$ 14,088	3	Availability Demand Ratio	\$ 7,747	\$ 1,146	\$ 4,525	\$ 669	\$ 14,088
Travel	\$ 833	7	Allocated Time - ALS/BLS	\$ -	\$ 434	\$ 399	\$ 833	1	All to Availability - Time	\$ 526	\$ -	\$ 307	\$ -	\$ 833
Training/Registration	\$ 5,615	7	Allocated Time - ALS/BLS	\$ -	\$ 2,924	\$ 2,691	\$ 5,615	1	All to Availability - Time	\$ 3,544	\$ -	\$ 2,070	\$ -	\$ 5,615
Utilities-Station #47	\$ -	4	Square Feet	\$ -	\$ -	\$ -	\$ -	1	All to Availability - Time	\$ -	\$ -	\$ -	\$ -	\$ -
Rent Fire Station #48	\$ 18,117	4	Square Feet	\$ 8,395	\$ 4,074	\$ 5,648	\$ 18,117	1	All to Availability - Time	\$ 6,137	\$ -	\$ 3,585	\$ -	\$ 9,722
Triple Net Charges Station #48	\$ 3,481	4	Square Feet	\$ 1,613	\$ 783	\$ 1,085	\$ 3,481	1	All to Availability - Time	\$ 1,179	\$ -	\$ 689	\$ -	\$ 1,868
Equipment Repair	\$ 1,175	5	Allocated Time	\$ 130	\$ 544	\$ 501	\$ 1,175	2	All to Demand - Time	\$ -	\$ 660	\$ -	\$ 386	\$ 1,046
Dispatch Services	\$ 103,187	6	Emergency Calls	\$ 14,096	\$ 32,940	\$ 56,152	\$ 103,187	4	All to Availability - Calls	\$ 64,889	\$ -	\$ 24,202	\$ -	\$ 89,091
Medical Director Fee's	\$ 18,000	7	Allocated Time - ALS/BLS	\$ -	\$ 9,373	\$ 8,627	\$ 18,000	3	Availability Demand Ratio	\$ 9,899	\$ 1,464	\$ 5,782	\$ 855	\$ 18,000
Equipment Contracts	\$ 1,881	7	Allocated Time - ALS/BLS	\$ -	\$ 980	\$ 902	\$ 1,881	3	Availability Demand Ratio	\$ 1,034	\$ 153	\$ 604	\$ 89	\$ 1,881
Billing	\$ 55,978	8	Emergency Calls - ALS/BLS	\$ -	\$ 20,697	\$ 35,281	\$ 55,978	6	All to Demand - Transports	\$ -	\$ 40,771	\$ -	\$ 15,207	\$ 55,978
Reimburse Medical Payments	\$ 1,171	7	Allocated Time - ALS/BLS	\$ -	\$ 610	\$ 561	\$ 1,171	1	All to Availability - Time	\$ 739	\$ -	\$ 432	\$ -	\$ 1,171
Amb Admin Budget Total:	\$ 2,639,620			\$ 54,060	\$ 1,104,464	\$ 1,481,096	\$ 2,639,620			\$ 1,442,953	\$ 215,564	\$ 809,739	\$ 117,305	\$ 2,585,560
Dept 594	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
Capital Outlay	\$ 2,093	7	Allocated Time - ALS/BLS	\$ -	\$ 1,090	\$ 1,003	\$ 2,093	1	All to Availability - Time	\$ 1,321	\$ -	\$ 772	\$ -	\$ 2,093
Amb Training Budget Total:	\$ 2,093			\$ -	\$ 1,090	\$ 1,003	\$ 2,093			\$ 1,321	\$ -	\$ 772	\$ -	\$ 2,093
EMS Fund Budget Grand Total	\$ 2,641,713			\$ 54,060	\$ 1,105,553	\$ 1,482,099	\$ 2,641,713			\$ 1,444,274	\$ 215,564	\$ 810,511	\$ 117,305	\$ 2,587,653