

**Tri-Town Emergency Medical Service**  
**2024 Budget**  
**REVISED**

*Year 2 of Dissolution Process*  
*6-Month Operational Budget*

*Prepared by Christopher Gamache, EMS Director*  
*August 21, 2023*

## PREFACE

The 2024 budget for Tri-Town EMS shall be the last budget for the Service and will only be for the operational expenses from January 1, 2024, through June 30, 2024. Tri-Town EMS shall be responsible for any expenses that were incurred during this period including the completion of the last Tri-Town EMS shift that will end on July 1, 2024, at approximately 0800.

## 2024 Budget Overview

Tri-Town EMS' (hereafter, "Tri-Town" or "(the) Service") budget for fiscal year 2024 is \$601,999.00. This value represents all anticipated costs that may be incurred during the first six (6) months of 2024. Any past budgetary item that was intended to add to or maintain a pre-determined level of supplies, and any item that was for the future of the Service has been removed from the budget.

Tri-Town EMS will continue to run a second-daytime ambulance through April 30, 2024. From May 1<sup>st</sup> through July 31<sup>st</sup>, the Service will go back to operating only one ambulance. The 2024 budget has allocated an adequate amount of funds to ensure continuous staffing for the ambulance deployment as described. As part of the costs associated with employees, the budget has sufficient funds to cover the anticipated costs of insurance and retirement fees for the full-time employees during the six (6) month period.

The estimated value for revenues from Ambulance Billings was set to a number that should reasonably be received by the Service and mitigates any need to transfer funds in from Fund Balance. Differing from past budgets, each town will be responsible for 50% the budgeted expenses that are above the anticipated revenue from Ambulance Billing, Interest and Miscellaneous Revenue. In the past, the amount each town was responsible for equated to the percentage of calls which occurred in the town during a 3-year period. Since the assets of the Service are being evenly divided up after July 1<sup>st</sup>, it is logical that each town pays 50% of the costs for 2024. Furthermore, when looking at the 3-year period percentage shown in *Figure 1*, the breakdown is practically 50%.

*Figure 1*

	2020	2021	2022	3 Year Total	3 Year Percentage
Town of Allenstown	640	647	673	1,960	49.3%
Town of Pembroke	614	703	699	2,016	50.7%
<b>TOTAL RUNS</b>	1254	1350	1372	3,976	

## 2023 Summary

As of January 1<sup>st</sup>, Tri-Town EMS has been staffing one (1) ambulance 24/7 and a second ambulance during daytime hours where a demand analysis suggests the Service would capture the bulk of calls being handled by other agencies. At the time of this write-up, Tri-Town EMS had responded to 94.07% of all calls in Pembroke & Allenstown. Being that the Service's dissolution was in progress, Tri-Town EMS did not look to recruit more employees that were needed to adequately staff the 2<sup>nd</sup> Ambulance. As a result, the 2<sup>nd</sup> ambulance was not up for 20 days of the first 212 in 2023 (through July). That said, the 2<sup>nd</sup> ambulance has been operational 90% of the time and generally at the paramedic level. The deployment of the 2<sup>nd</sup> ambulance has proven beneficial to both communities, not only decreasing the area's reliance on Mutual Aid, but by also giving the Service the ability to deploy two ambulances (multiple paramedics) on the sickest of the Service's patients. Currently the Service is seeing a call volume that is down, therefore the Ambulance Revenue is not what was expected. *See figure 2*

*Figure 2*

YEAR	# OF EMS INCIDENTS	# OF EMS TRANSPORTS	PERCENTAGE of TRANSPORTS
2017	1302	824	64%
2018	1365	875	65%
2019	1273	832	66%
2020	1338	752	56.2%
2021	1445	802	55.5%
2022	1508	866	57.4%
2023*	1408*	856*	60.7%

\*ESTIMATED

As it pertains to the dissolution, the Service has stopped purchasing supplies to meet a certain par level and is using up the supplies and maintaining a minimal stock level. This was planned for and has the effect of keeping costs down.

The Service did have unanticipated expenses related to the replacement of both video laryngoscopes and two computers. One video laryngoscope was damaged during a call and the other failed as it was an older device. The computers that were replaced were the Crew Computer and the Deputy Director's Computer. The Crew Computer was over 10 years old and simply stopped working. The Deputy Director's Computer was 8 years old and was very slow.

Figure 3 shows the percentage breakdown by year and the corresponding amount each time paid.

*Figure 3*

	PERCENTAGE (%)		FINANCIAL (\$)		
	Allenstown	Pembroke	Allenstown	Pembroke	Total Town Responsibility
<b>2013</b>	42.00%	58.00%	\$137,253.00	\$189,541.00	\$326,794.00
<b>2014</b>	44.30%	55.70%	\$209,007.00	\$262,784.00	\$471,791.00
<b>2015</b>	46.00%	54.00%	\$211,909.00	\$269,703.00	\$481,612.00
<b>2016</b>	46.00%	54.00%	\$206,425.00	\$242,324.00	\$448,749.00
<b>2017</b>	45.70%	54.30%	\$190,739.00	\$226,632.00	\$417,371.00
<b>2018</b>	44.53%	55.47%	\$180,333.00	\$224,635.00	\$404,968.00
<b>2019</b>	43.88%	56.12%	\$118,189.00	\$147,822.00	\$266,011.00
<b>2020</b>	44.00%	56.00%	\$174,409.00	\$221,974.00	\$396,383.00
<b>2021</b>	44.27%	55.73%	\$225,081.00	\$283,383.00	\$508,194.00
<b>2022</b>	47.28%	52.72%	\$233,701.00	\$260,609.00	\$494,310.00
<b>2023</b>	48.80%	51.20%	\$142,375.00	\$149,358.00	\$291,733.00
<b>2024</b>	50.00%	50.00%	\$186,749.00	\$186,749.00	\$373,498.00

## **2024 Tri-Town EMS Budget (6-Months)**

### **EXPENDITURES**

#### **2006-42152-11000 Full Time Salaries**

\$260,342.00	\$268,755.00	\$298,672.00	<b>\$164,025.00</b>	(\$134,647.00)
2021	2022	2023		-45.08%

Tri-Town EMS currently has four (4) Full Time Paramedic positions, two (2) of the positions are administrative and two (2) are non-administrative. The two (2) administrative positions, the EMS Director and the Deputy Director are also part of the ambulance staffing plan. For 2024, the two (2) non-administrative positions will continue to be scheduled on twenty-four (24) hour shifts twice a week. The Deputy Director will continue to be scheduled 38 hours a week on the primary ambulance. The EMS Director will cover shifts as needed.

The Full-Time Salaries budgetary line provides funds for the non-overtime compensation for the Full-Time staff. Additionally, this line provides funds for holiday pay, Cost of Living Adjustments or COLA, Merit Raises and any sick time buy-back. The COLA for 2024 is 8.7% and this budget allows for an average of a 1.50% Merit Raise for Full-Time staff.

#### **2006-42152-12000 Per Diem Salaries**

\$260,540.00	\$260,650.00	\$407,496.00	<b>\$213,601.00</b>	(\$193,895.00)
2021	2022	2023		-47.58%

Tri-Town EMS relies heavily on Per Diem Emergency Medical Service providers to complete the ambulance staffing. In general, these employees staff the non-Paramedic position on the ambulance. Per-Diem EMS staff includes Emergency Medical Technicians (EMT's), Advanced Emergency Medical Technicians (AEMT's) and Paramedics. Per-Diem and Part-Time Paramedics cover three (3) of the fourteen (14) Paramedic shifts per week which are paid out of this budgetary line. Furthermore, when able to do so, Per-Diem Paramedics are assigned shifts normally covered by Full-Time Paramedics when they are on vacation or otherwise taking time off with the goal of minimizing overtime. Per the wishes of the Tri-Town EMS Board of Directors, a second ambulance will be staffed for 10 hours each day through April 30<sup>th</sup>.

Tri-Town EMS currently employs two (2) Part-Time Paramedics and three (3) Part-Time Advanced EMT's who predominantly cover the Saturday and Sunday ambulance shifts. The Service pursued Part-Time positions in the past to ensure continuous weekend coverage while minimizing the need for overtime. This plan has generally worked out well for the Service.

Like the "Full Time Salaries" budgetary line, the "Per Diem Salaries" budgetary line provides funds for holiday pay, sick time buy-back (Part-Time Staff), COLA and Merit increases.

Additionally, this line provides funding for paid trainings, coverage for Full-Time Employee's time-off, new employee orientation, on-call staff and details. As with the Full-Time Employees, COLA for 2024 is 8.70% and an average of 1.50% is allotted for Merit increases.

#### **2006-42152-14000 Overtime**

<i>\$34,795.00</i>	<i>\$35,800.00</i>	<i>\$38,185.00</i>	<b>\$20,890.00</b>	<i>(\$17,295.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-45.29%</i>

The Service must account for instances where an employee may work more than forty (40) hours in a pay week. Typically, this applies to Full-Time Employees, however, there are a few occasions each year when the Service must rely heavily on Per-Diem and Part-Time Employees to fill open shifts and that sometimes results in overtime. The Service is dividing up this line into Schedule Overtime and Unscheduled Overtime. Schedule Overtime is for Full-Time Employees who are working forty-eight (48) hours per pay week. All other overtime will be considered Unscheduled Overtime. This will include any time a Full-Time Employee must work beyond forty-eight (48) hours, any overtime a Per-Diem or Part-Time Employee works, and paid trainings for Full-Time Employees. In general, the increase of this budgetary line is directly related to the additional hours the Full-Time Employees will be working each week. It should be noted that the two twenty-four-hour shifts the non-administrative Paramedics work is at their request and not being mandated by the Service. As such, these Paramedics have been advised that their benefits will continue to be based upon a forty (40) hour work week.

#### **2006-42152-21000 Health Insurance**

<i>\$99,638.00</i>	<i>\$103,400.00</i>	<i>\$109,340.00</i>	<b>\$58,320.00</b>	<i>(\$58,320.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-46.66%</i>

Health Insurance is a benefit afforded to the Service's Full-Time Employees. The Service is responsible for 85% of the cost of the plan and the employee pays the remaining 15% through payroll deduction. For 2024 all four (4) Full-Time Employees are taking the family plan. The 2024 budget does also allow for a 10% increase in insurance premiums.

#### **2006-42152-21100 Dental Insurance**

<i>\$5,400.00</i>	<i>\$6,750.00</i>	<i>\$7,000.00</i>	<b>\$3,500.00</b>	<i>(\$3,500.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-50.00%</i>

Dental Insurance is a benefit given to the Service's Full-Time Employees at no cost to the employee. The adjustment to this budgetary line is based upon past expenditures.

**2006-42152-21500 Life Insurance**

<i>\$150.00</i>	<i>\$240.00</i>	<i>\$240.00</i>	<b>\$120.00</b>	<i>(120.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-50.00%</i>

Each Full Time Employee is enrolled in the Town of Pembroke's Life Insurance Plan. The budgetary line is based upon 2022 expenditures and no increases are expected.

**2006-42152-21900 Disability Insurance**

<i>\$3,350.00</i>	<i>\$3,340.00</i>	<i>\$3,480.00</i>	<b>\$1,740.00</b>	<i>(\$1,740.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-50.00%</i>

Each Full-Time Employee is enrolled in the Town of Pembroke's Short-Term and Long-Term Disability Insurance Plan and is at no cost to the employee. The 2024 value of this line is based upon the 2023 budget expenditures and therefore no increase to this line was made.

**2006-42152-22000 Social Security**

<i>\$34,379.00</i>	<i>\$35,001.00</i>	<i>\$46,077.00</i>	<b>\$26,039.00</b>	<i>(\$20,038.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-43.49%</i>

The Social Security budgetary line provides funding for required employer payments to Social Security. The figure for this line was derived from a calculation based on the cumulative sum of Full-Time and Part-Time Salaries as well as the funds specified in the Overtime budgetary line.

**2006-42152-22500 Medicare**

<i>\$8,541.00</i>	<i>\$8,695.00</i>	<i>\$11,446.00</i>	<b>\$6,469.00</b>	<i>(\$4,977.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-43.48%</i>

Like Social Security, the Medicare budgetary line provides funds for required employer payments to Medicare and is a calculation based upon the Service's total payroll.

**2006-42152-23000 New Hampshire Retirement**

\$33,135.00	\$42,652.00	\$46,913.00	<b>\$27,420.00</b>	(\$19,493.00)
2021	2022	2023		-41.55%

All Full-Time Employees are part of the New Hampshire Retirement System, Group 1. Both the Service and the employees pay a percentage of the total earnings. The New Hampshire Retirement rate for employers in 2024 is 13.53%.

**2006-42152-29000 Uniforms**

\$6,250.00	\$5,250.00	\$2,425.00	<b>\$1,000.00</b>	(\$1,425.00)
2021	2022	2023		-58.76%

Tri-Town EMS is required to provide uniforms for its staff. This budgetary line allows for the replacement of uniforms that are no longer useable during the last six months of the Service.

**2006-42152-29001 Training & Certification**

\$15,750.00	\$3,750.00	\$3,750.00	<b>\$1.00</b>	(\$3,749.00)
2021	2022	2023		-99.97%

The Service generally pays for its employee's EMS education. In 2023, Tri-Town EMS signed an agreement with FOAMFrat, an on-line education service that will provide EMS education to the staff through June of 2024. All other training expenses will be deferred until Pembroke EMS is operational.

**2006-42152-32000 Legal Services**

\$10,200.00	\$10,200.00	\$10,200.00	<b>\$10,200.00</b>	\$0.00
2021	2022	2023		0.00%

The Legal Services line is generally a contingency plan budgetary line as the Service generally does not plan on being involved in legal action. This line has been used over the last few years for legal action stemming from the previous ambulance service of a similar name and an internal inquiry of which an outside investigator was utilized.

The costs of applicants Criminal Background Records and Department of Motor Vehicle Records to this budgetary line are also part of this budgetary line.

**2006-42152-34100 Telephone**

\$6,000.00	\$6,000.00	\$6,000.00	<b>\$3,050.00</b>	(\$2,950.00)
2021	2022	2023		-49.17%

The Telephone budgetary line provides funds for the Services cellular phones and Wi-Fi devices. The EMS Director and Deputy Director each has a Service provided cell phone. Both ambulances have a cell phone and a Wi-Fi device.

Also, this line pays for the Service business phone line, internet access and cable TV.

**2006-42152-39000 Contracted Billing Services**

\$22,250.00	\$22,250.00	\$22,250.00	<b>\$12,500.00</b>	(\$9,750.00)
2021	2022	2023		-43.82%

Tri-Town EMS contracts with ComStar Ambulance Billing out of Rowley, Massachusetts to bill the Services EMS transports and collect payment. The Service pays 4% of all revenue collected from ambulance billing.

**2006-42152-39100 Accounting Services**

\$5,800.00	\$5,800.00	\$5,800.00	<b>\$5,800.00</b>	\$0.00
2021	2022	2023		0.0%

This line compensates the Town of Pembroke for the time associated with payroll processing, paying the Services bills and any applicable audits.

**2006-42152-43000 Building Maintenance**

\$1.00	\$1.00	\$1.00	<b>\$1.00</b>	\$0.00
2021	2022	2023		0.0%

Place holder for future.

**2006-42152-44000 Ambulance and Life Pak Lease**

\$1.00	\$85,700.00	\$1.00	<b>\$1.00</b>	\$0.00
2021	2022	2023		0.00%

Place holder for future

**2006-42152-52000 Liability Insurance**

<i>\$8,500.00</i>	<i>\$10,000.00</i>	<i>\$10,000.00</i>	<b>\$6,000.00</b>	<i>(\$4,000.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>0.00%</i>

General Liability and Malpractice Insurance for Tri-Town EMS and is insured through Primex. This value is based on approximately 50% of the actual cost in 2023.

**2006-42152-52100 Unemployment Insurance**

<i>\$700.00</i>	<i>\$775.00</i>	<i>\$850.00</i>	<b>\$425.00</b>	<i>(\$425.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-50.00%</i>

Funds for Service responsible Unemployment Insurance. This value represents about half of what is expected to be paid out in 2024.

**2006-42152-52200 Workers Compensation**

<i>\$12,000.00</i>	<i>\$14,900.00</i>	<i>\$14,900.00</i>	<b>\$8,000.00</b>	<i>(\$6,900.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-46.31%</i>

Funds for Service responsible Workers Compensation Insurance to cover employees who get injured or sick because of work-related activities. This budgetary line was based upon 50% of 2023 costs.

**2006-42152-62000 Department Supplies**

<i>\$19,750.00</i>	<i>\$16,100.00</i>	<i>\$12,800.00</i>	<b>\$8,900.00</b>	<i>(\$3,900.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-30.47%</i>

The Department Supplies budgetary line provides funds for medical supplies, oxygen, disposable equipment and other medical items necessary for EMS operations. It should be noted that Concord Hospital supplies a significant portion of the medical supplies as well as most of the medications and all of the controlled substances used by the Service. Without this assistance from Concord Hospital, the Department Supplies line would be almost doubled. The amount in the budget was set to cover the reasonable costs of supplies that will be used in the first 6 months of 2024.

**2006-42152-62500 Postage**

<i>\$1,750.00</i>	<i>\$1,250.00</i>	<i>\$1,250.00</i>	<b>\$100.00</b>	<i>(\$1,150.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-92.00%</i>

The Postage budgetary line provides funds for general postage associated with normal business activities of the Service. The mailing of surveys/HIPAA notices has been suspended until Pembroke EMS takes over EMS Operations.

**2006-42152-63500 Fuel**

<i>\$8,000.00</i>	<i>\$8,000.00</i>	<i>\$18,000.00</i>	<b>\$4,200.00</b>	<i>(\$13,800.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-76.67%</i>

This budgetary line provides funds for fueling the ambulances. This line was decreased to reflect a 6-month operations period and only running one ambulance.

**2006-42152-68000 Office Supplies**

<i>\$3,050.00</i>	<i>\$3,070.00</i>	<i>\$3,475.00</i>	<b>\$1,450.00</b>	<i>(\$2,050.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-58.27%</i>

The Office Supplies budgetary line provides funds for routine supplies generally used in the administrative activities of the Service. A large portion of these funds are used to pay the copier fees or buy toner for the Service's other printer. Also included are funds for the destruction of confidential documents. Lastly, much of the station cleaning supplies the Services comes out of this line. This line was decreased to reflect the expected costs the Service will incur during the 6-month operational period.

**2006-42152-68001 Transcription Services**

<i>\$900.00</i>	<i>\$900.00</i>	<i>\$900.00</i>	<b>\$450.00</b>	<i>(\$450.00)</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>-50.00%</i>

The Transcription Services budgetary line provides funds to pay for the transcribing of the minutes for the monthly Board of Director's Meeting and was decreased by 50%.

**2006-42152-74000 Medical Equipment Maintenance & Replacement**

<i>\$6,200.00</i>	<i>\$8,711.00</i>	<i>\$9,911.00</i>	<b>\$9,911.00</b>	<i>\$0.00</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>0.00%</i>

This budgetary line would generally be used to provide funds for the purchase of medical equipment. However, there are no purchases planned for 2024. The funds from this line for fiscal

year 2024 are intended to be used to pay for existing service agreements on equipment Tri-Town currently possesses and to pay for preventive maintenance on equipment that does not have service agreements. Equipment and items that require servicing or inspections are; Cardiac Monitors, Stretchers, Stair Chairs, Medication Infusion Pumps, Ventilators, and Fire Extinguishers. This budgetary line also provides funds for items used with the Cardiac Monitors, such as blood pressure cuffs, pulse oximetry probes, CO probes and associated cables and tubes. For 2024, this line was kept the same, that way both towns will have service agreements on the equipment they received as part of the Service's Dissolution.

**2006-42152-74001 Radio/Communication Equipment Maintenance**

\$1,000.00	\$1,000.00	\$1.00	<b>\$1.00</b>	\$0.00
2021	2022	2023		0.00%

This budgetary line exists to provide funds to replace aging radio equipment and pagers. Additionally, any repairs that are needed on radios and pagers would be paid for out of this line. The Service needs to start looking at replacing some of its pagers. However due to other considerations, those expenses may be delayed until later.

**2006-42152-74002 Medical Evaluation**

\$5,072.00	\$4,670.00	\$4,670.00	<b>\$2,334.00</b>	(\$2,336.00)
2021	2022	2023		-50.02%

The Medical Evaluation budgetary line is generally used to pay for prospective application's pre-hire physical to include the costs of drug screening for applicants. Lastly, this line provides funding for current employees who may have a workplace injury or exposure.

**2006-42152-76001 Vehicle Maintenance & Repairs**

\$6,500.00	\$8,000.00	\$12,500.00	<b>\$4,500.00</b>	(\$8,500.00)
2021	2022	2023		-64.00%

The Vehicle Maintenance & Repairs budgetary line provides funds for routine maintenance on the Service's ambulances and allows for some non-scheduled repairs. For 2023, this line was increased to address the increasing maintenance cost and needs of the Service's primary ambulance.

**2006-42152-86000 Computer / Software Maintenance**

\$2,010.00	\$1,700.00	\$1,700.00	<b>\$500.00</b>	(\$1,200.00)
2021	2022	2023		-70.59%

The Computer/Software Maintenance line provides funds for on-line programs the Service subscribes to. When-To-Work is the scheduling program used by Tri-Town EMS and “I Am Responding” provides the Service with dispatch information on EMS Incidents. Furthermore, this line funds any IT, computer, or smart phone issue or upgrades needed by the Service. This line was decreased for 2024 to provide funds for essential IT services only.

**REVENUE**

Tri-Town EMS generates revenue from a series of sources. The single largest source of revenue comes from ambulance billing, followed by the financial contributions from both towns, then other smaller sources such as interest and details. The anticipated revenues are deducted from the anticipated cost to operate the Service and the remaining balance becomes the responsibility of the two towns (Allentown and Pembroke). The fiscal responsibility of the two towns for the first six months in 2024 is \$373,498.00.

Per the Inter-Municipal Agreement (IMA), the calculation for the fiscal responsibility of each town is based upon the percentage of EMS Incidents that occurred in each time over a three (3) year period ending December 31<sup>st</sup> of the year, two (2) years prior to the budget year. During this three-year period, there was a total of 3,976 EMS Incidents in the two (2) towns. Allentown had 1,960 EMS Incidents or 49.30% of the incidents. Pembroke had 2,016 EMS Incidents or 50.70% of the incidents. However, since the two towns are *EVENLY* dividing up the Services assets in 2024, to include the fiscal assets, it is reasonable to expect that all expenses are *EVENLY* divided up. Both towns will be responsible for providing \$186,749.00 to the operations of Tri-Town EMS for the first six (6) months of 2024.

As stated, revenue from Ambulance Billing is the single largest source of income for Tri-Town EMS. Figure 4 is a graphical representation of the data from Figure 5. Since the start of Tri-Town EMS, the overall call volume has seen a general upward trend. The trend for patient transports, though still an upward trend, is not as pronounced as the call volume. This is most evident when looking at the “Transport %” line (grey line). Percentagewise, the last 4 years have seen the lowest transport percentage in the history of the Service. This is an important concept because more calls do not directly mean more transports (i.e. more revenue). It can be argued that COVID-19 played a big factor in this. The other most significant reason for this is the number of “Public Assist” (lift assist) and false medical alarm calls the Service responds too. These types of calls drive up the call volume without any effect on the revenue that the Service generates.

Figure 4

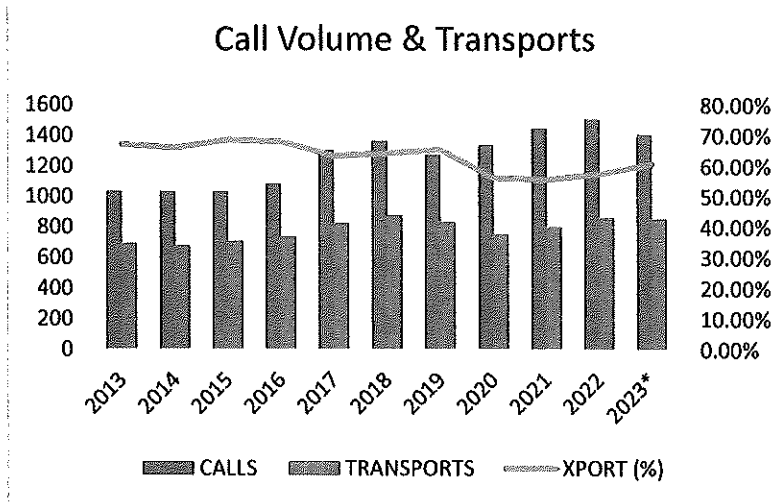


Figure 5

YEAR	CALLS	TRANSPORTS	XPORT (%)
2013	1033	693	67.09%
2014	1031	680	65.96%
2015	1031	707	68.57%
2016	1082	735	67.93%
2017	1302	824	63.29%
2018	1365	875	64.10%
2019	1273	832	65.36%
2020	1338	752	56.20%
2021	1445	802	55.50%
2022	1508	866	57.43%
2023*	1408	856	60.80%
<b>SVC TOTAL</b>	<b>13816</b>	<b>8622</b>	<b>62.41%</b>

\*2023 Figures are projections based on Year-To-Date data

Lastly, when considering the upcoming dissolution, it is important that both towns fully grasp what the other Town brought to the Service. By removing one town from the equation, both towns now must financially make up what the other Town provided. This means the loss in revenue from ambulance billing as well as the funds the other Town directly paid to the Service. Furthermore, both towns will be independently funding a comparable Service to the current Tri-Town EMS without the financial assistance of the other Town. If this budget was for the full year, the cost per town would have been around \$315,000 (this would not include the 2<sup>nd</sup> ambulance). The expected revenue for 2024 would have been approximately \$500,000 (half is \$250,000). The question of what does each Town bring to Tri-Town EMS and what is that going to cost both communities? Each community now must fund at least \$515,000 more than if Tri-Town EMS were to stay as the ambulance service for both communities.

**2006-33790-00000 Town of Allentown**

\$225,081.00	\$233,701.00	\$142,375.00	<b>\$186,749.00</b>	\$44,374.00
2021	2022	2023		31.17%

As stated, the Town of Allentown is responsible for 50.00% of the \$373,498 needed to operate the Service, which equals \$186,749.00. This budget moves away from the IMA language that states the division of financial responsibility will be based on the percentage of calls that occur in a town for a three-year period. Being that the financial assets are being evenly divided in 2024, so should the financial responsibilities. It should be noted that Allentown's percentage has been gradually increasing over the years and the difference between what the IMA prescribes and what this budget states is \$2,205.00. The increase in each town's financial obligations is the result of a very conservative revenue from Ambulance Billings and the removal of Fund Balance from the budget.

**2006-33791-00000 Transfer from Fund Balance**

\$0.00	\$105,700.00	\$300,000.00	<b>\$0.00</b>	(\$300,000.00)
2021	2022	2023		--

No transfer from Fund Balance will be part of the 2024 budget.

**2006-34096-00000 Ambulance Billing**

\$445,00.00	\$455,000.00	\$515,000.00	<b>\$225,000.00</b>	(\$290,000.00)
2021	2022	2023		-56.31%

The 2024 Budget uses a safe and achievable value for Ambulance Billing. This value is reasonable and attainable. This shall give the Service the assurance of having sufficient funds to operate for the 6-month period.

**2006-35020-00000 Interest**

\$1,000.00	\$1,000.00	\$1,000.00	<b>\$1,000.00</b>	\$0.00
2021	2022	2023		0.00%

The interest is generated from the funds in the Service's CIP account.

**2006-35090-00000 Miscellaneous Revenue**

<i>\$2,500.00</i>	<i>\$2,500.00</i>	<i>\$2,500.00</i>	<b>\$2,500.00</b>	<i>\$0.00</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>0.00%</i>

As previously stated, a small amount of revenue from details was left in the Miscellaneous Revenue line. Most of this revenue is generated from EMS Details and Paramedic Intercepts with other EMS Agencies.

**2006-39110-0000 Town of Pembroke**

<i>\$283,383.00</i>	<i>\$260,609.00</i>	<i>\$149,358.00</i>	<b>\$186,749.00</b>	<i>\$37,391.00</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>25.03%</i>

As stated, the Town of Pembroke is responsible for 50.00% of the \$373,498 needed to operate the Service, which equals \$186,749.00. This budget moves away from the IMA language that states the division of financial responsibility will be based on the percentage of calls that occur in a town for a three-year period. Being that the financial assets are being evenly divided in 2024, so should the financial responsibilities. The increase in each town's financial obligations is the result of a very conservative revenue from Ambulance Billings and the removal of Fund Balance from the budget.

**2006-35091-0000 Grants**

<i>--</i>	<i>--</i>	<i>\$1.00</i>	<b>\$1.00</b>	<i>\$0.00</i>
<i>2021</i>	<i>2022</i>	<i>2023</i>		<i>0.00%</i>

Budget Line to allow for revenue from Grants.

**APPROVAL**

The 2024 Tri-Town EMS Budget, Year 2 of the Dissolution of the Service, was discussed on September 13<sup>th</sup> and approved by the Tri-Town EMS Board of Directors by a vote of X to Y

LINE ITEM NUMBER	LINE ITEM NAME	2023 BUDGET	2024 BUDGET	DIFF ('24-'23)	% CHANGE
2006-33790-00000	Cont. Allenstown	\$142,375.00	\$186,749.00	\$44,374.00	31.17%
2006-34096-00000	Ambulance Billing	\$515,000.00	\$225,000.00	(\$290,000.00)	56.31%
2006-35020-00000	Interest	\$1,000.00	\$1,000.00	\$0.00	0.00%
2006-35090-00000	Misc. Revenues	\$2,500.00	\$2,500.00	\$0.00	0.00%
2006-35091-00000	Grants	\$1.00	\$1.00	\$1.00	0.00%
2006-39110-00000	Cont. Pembroke	\$149,358.00	\$186,749.00	\$37,391.00	25.03%
2006-33791-00000	Fund Balance	\$300,000.00	\$0.00	(\$300,00.00)	--
		<b>\$1,110,233.00</b>	<b>\$601,999.00</b>	<b>(\$508,234.00)</b>	<b>-45.78%</b>
2006-49150-00063	Veh/Equip Replmnt	\$0.00	\$0.00	\$0.00	--
2006-42152-11000	Full Time Salaries	\$298,672.00	\$164,575.00	(\$134,097.00)	-44.90%
2006-42152-12000	Per Diem Salaries	\$407,496.00	\$213,601.00	(\$193,895.00)	-47.58%
2006-42152-14000	Overtime	\$38,185.00	\$20,890.00	(\$17,295.00)	-45.29%
2006-42152-21000	Health Insurance	\$109,340.00	\$58,320.00	(\$51,020.00)	-46.66%
2006-42152-21100	Dental Insurance	\$7,000.00	\$3,500.00	(\$3,500.00)	-50.00%
2006-42152-21500	Life Insurance	\$240.00	\$120.00	(\$120.00)	-50.00%
2006-42152-21900	Disability	\$3,480.00	\$1,740.00	(\$1,740.00)	-50.00%
2006-42152-22000	Social Security	\$46,077.00	\$26,039.00	(\$20,038.00)	-43.49%
2006-42152-22500	Medicare	\$11,446.00	\$6,469.00	(\$4,977.00)	-43.48%
2006-42152-23000	NH Retirement	\$46,913.00	\$27,420.00	(\$19,493.00)	-41.55%
2006-42152-29000	Uniforms	\$2,425.00	\$1,000.00	(\$1,425.00)	-58.76%
2006-42152-29001	Training	\$3,750.00	\$1.00	(\$3,749.00)	-99.97%
2006-42152-32000	Legal Services	\$10,200.00	\$10,200.00	\$0.00	0.00%
2006-42152-34100	Telephone	\$6,000.00	\$3,050.00	(\$2,950.00)	-49.17%
2006-42152-39000	Contract Billing SVC	\$22,250.00	\$12,500.00	(\$9,750.00)	-43.82%
2006-42152-39100	Accounting SVC	\$5,800.00	\$5,800.00	\$0.00	0.00%
2006-42152-43000	Building Maint.	\$1.00	\$1.00	\$0.00	0.00%
2006-42152-44000	Amb/Monitor PMT	\$1.00	\$1.00	\$0.00	0.00%
2006-42152-52000	Liability Insurance	\$10,000.00	\$6,000.00	(\$4,000.00)	-40.00%
2006-42152-52100	Unempl. Comp	\$850.00	\$425.00	(\$425.00)	-50.00%
2006-42152-52200	Worker's Comp	\$14,900.00	\$8,000.00	(\$6,900.00)	-46.31%
2006-42152-62000	EMS Med. Supplies	\$12,800.00	\$8,900.00	(\$3,900.00)	-30.47%
2006-42152-62500	Postage	\$1,250.00	\$100.00	(\$1,150.00)	-92.00%
2006-42152-63500	Fuel	\$18,000.00	\$4,200.00	(\$13,800.00)	-76.67%
2006-42152-68000	Office Supplies	\$3,475.00	\$1,450.00	(\$2,025.00)	-58.27%
2006-42152-68001	Transcription Serv.	\$900.00	\$450.00	(\$450.00)	-50.00%
2006-42152-74000	Medical Equipment	\$9,911.00	\$9,911.00	\$0.00	0.00%
2006-42152-74001	Radio/Comms.	\$1.00	\$1.00	\$0.00	0.00%
2006-42152-74002	Medical Evaluation	\$4,670.00	\$2,334.00	(\$2,336.00)	-50.02%
2006-42152-76001	Veh. Maint.	\$12,500.00	\$4,500.00	(\$8,000.00)	-64.00%
2006-42152-86000	IT Maint/Rplmnt	\$1,700.00	\$500.00	\$1,200.00	-70.59%
2006-49022-00059	Grant Expenditures	\$1.00	\$1.00	\$0.00	0.00%
<b>TOTAL BUDGET:</b>		<b>\$1,110,233.00</b>	<b>\$601,999.00</b>	<b>(\$508,234.00)</b>	<b>-45.78%</b>

TRI-TOWN EMS  
Minutes of the Meeting  
August 9, 2023  
247 Pembroke Street  
Pembroke, NH 03275

**Call to Order**

The Allenstown Tri-Town Board of Directors Meeting of August 9, 2023 was called to order at 3:32 pm by Chair Jodoin.

**Roll Call**

Present on the Board: David Jodoin (Pembroke Town Administrator), Derik Goodine (Allenstown Town Administrator), Paul Gagnon (Pembroke Fire Chief), Eric Lambert (Allenstown Fire Chief), Robert Bourque (Citizen Rep, Pembroke), Mark Solimano (Citizen Rep. Allenstown), Chris Gamache (Tri-Town EMS Director), and Michelle Othot (Service Rep, Tri-Town EMS)

**Approve Minutes of Previous Meetings**

Mr. Bourque made a motion to approve the minutes of May 3, 2023.  
Mr. Solimanto seconded the motion.

Motion passed.

David Jodoin – Aye  
Paul Gagnon – Aye  
Robert Bourque – Aye  
Derik Goodine – Aye  
Eric Lambert – Aye  
Mark Solimanto – Aye  
Michelle Othot – Aye

**Approve Expenditures**

**Payroll**

Mr. Jodoin stated that Comstar did write off a substantial number of receivables; the old ones that they had on there. You will see this on the next meeting in September.  
We are down to \$267000 in receivables.

Mr. Jodoin stated he had a couple of manifests that he needs approved and signed off on.  
The first is a manifest for July 27, 2023 in the amount of \$1831.13.

Payroll for July 27, 2023, August 10, 2023 and May 4<sup>th</sup> which was never signed.

Robert Bourque made a motion to approve the manifest for July 27, 2023, and payroll for July 27, 2023, August 10, 2023, and May 4, 2023.  
Eric Lambert seconded the motion.

Motion passed.  
David Jodoin – Aye

Paul Gagnon – Aye  
Robert Bourque – Aye  
Derik Goodine – Aye  
Eric Lambert – Aye  
Mark Solimanto – Aye  
Michelle Othot – Aye

### **2024 Six Month Budget Workshop**

Mr. Gamache gave the Board a spreadsheet and recap of the budget. The Comstar numbers are probably within 10% accuracy.

He also passed out a spreadsheet of his information of money coming in and going out and it is very close to what the Town has. He makes an adjustment each month to agree with the Town each month. Year to date budgeted minus actual column shows in red the items that we have or most likely will be overspending for the year. Ambulance billing will be short approximately \$86,800. This is just a prediction. Ambulance calls are down compared to last year.

The expenses for overtime and training exceeded the budget already. Liability and worker's comp insurance has exceeded the amount budgeted as it is a one-time payment based on a best guess from one year to the next. Also, over were department supplies, medical equipment, and computer IT. Overall, the expenditures will be around \$89,475.00 below budget.

Revenue is low at \$86,800.00. At the end of the year if the numbers hold true, we will transfer \$291,000 for fund balance which we had budgeted to transfer \$300,000 so we are under by \$9,000.00.

There were no follow up questions.

### **2024 Budget**

Mr. Gamache said this is a six-month budget. It was sent out to the Board via email. If we continue with what we are doing now, running two ambulances during the day and one ambulance on a 24/7 schedule, the total budget is going to be approximately \$623,414.00 with both towns paying \$197,456.

Because there is going to be a division of assets to include financial assets next year, he moved away from the Inter Municipal Agreement says which is based on 3 years, so he went with a 50-50 split as the assets will be split 50-50.

The insurances are half the cost for the six months. He left the full amount for legal and accounting expenses. Ambulance billing is a projection of what it will be. It does not have a transfer of fund balance. The budget is January 1 – June 30 to include that shift for those on June 30 that get off at 8:00 on July 1<sup>st</sup>.

He stated that if they went with a second ambulance for 4 months, the budget would decrease by \$22,025 and that would give a total budget of \$601,389.00 with both towns owing \$187,695.00. If we do not run the second ambulance at all, the budget would be \$558,632 with both towns paying \$166,816.00. If the budget for six months with one ambulance vs. two ambulances, the savings would be \$64,782.00.

Mr. Gamache asked how you want to handle the cost for accounting services for 2024.

Mr. Goodine said he would like to leave money behind in an ambulance reserve account to tap into.

Mr. Jodoin explained there will be vacation and sick time for the employees to be dealt with and asked if they want to pay out the employees and zero out their vacation and sick time and they start with zero. This would leave them with no vacation time.

We could add a number to the budget for the potential buyout at a 50-50 split. If there is \$10,000 in accrued time off as of July 1<sup>st</sup>, Pembroke gets the \$5000 off the top or whatever the buyout is for that date during the division of financial assets. It can be worked into the equation of financial asset division.

Chief Lambert said he spoke with Mr. Goodine and his staff, and they would like to start January 1<sup>st</sup> with one ambulance. With the way their budget is set up with this year's budget passing, they would be on track to be ok with where they are.

Mr. Goodine said they are already running two ambulances, this would be a third ambulance to be used as a backup.

Mr. Gamache said it cost around \$10,200 to run the second ambulance per month.

Robert Bourque said if it could be done sooner, there would be a \$64,782.00 savings which would be beneficial. He thinks the four-month plan is a good plan. It gets everyone through for a couple months and gets Allenstown through their meeting.

Michelle Othot agreed that the four-month plan would be the better choice.

Mr. Gamache said you can build the budget on four months and going forward you will understand where you are staffing wise. If things change, the Board can decide to go with one of the other dollar amounts.

Mr. Goodine said he is willing to go with the four months. He asked Mr. Gamache what the revenue looks like for the four-month period.

Mr. Gamache said it could be a logistical nightmare figuring out which town is sending out the ambulance when a call comes in for Allenstown/Pembroke. The other part to consider on this, unless Allenstown puts up their ambulance seven days a week, we would need to consider the weekend coverage.

Chief Lambert said Allenstown is staffing Monday thru Sunday 8-5.

Mr. Jodoin asked Chief Lambert if his coverage starting July 1, 2024 will be staffed 24/7, Chief Lambert responded yes.

Mr. Goodine said with the four-month budget that is prepared, what is Allenstown's portion?

Mr. Gamache said it would be \$187,700. It is a \$10,000 savings per town between the four-month and six-month budget.

Mr. Goodine said it would be about \$41,000 for the second ambulance during that time if you try to pull that out.

Mr. Bourque suggested budgeting for the six-month plan with a decision to terminate after four months to allow a window in case something went wrong.

Mr. Jodoin stated he feels they should go with the four-month plan.  
The Board agreed to move forward with the four-month plan.

The next meeting will be held on September 13, 2023.

Mr. Gamache asked if Allenstown resolved the issues with Hillsbrook and the Mill.

Chief Lambert said there are key fobs in lock boxes at both locations and they know where the panels are located.

Mr. Bourque made a motion to adjourn the meeting.  
Chief Gagnon seconded the motion.

Motion passed.

David Jodoin – Aye

Paul Gagnon – Aye

Robert Bourque – Aye

Derik Goodine – Aye

Eric Lambert – Aye

Mark Solimanto – Aye

Michelle Othot – Aye