

Tri-Town Emergency Medical Service

2023 Budget

REVISED

*Year 1 of Dissolution Process*

*Prepared by Christopher Gamache, EMS Director*

*October 12, 2022*

## PREFACE

On August 31<sup>st</sup>, 2022, Tri-Town EMS and the Town of Pembroke were made aware of the Town of Allenstown's decision to terminate the intermunicipal agreement for joint ambulance operations to take effect in July 2025.

After being discussed at the September 14<sup>th</sup> meeting of the Tri-Town EMS Board of Directors and after meeting with the Allenstown Board of Selectmen on October 2<sup>nd</sup> 2022, the decision to remove expenses associated with future purchase from the 2023 budget was made.

The 2023 budget as approved in September was for \$1,191,133. The revised budget is a reduction in expenditures of \$80,899. Furthermore, the use of Unspecified Fund Balance was increased from \$194,000 to \$300,000. This revised budget was presented to the Tri-Town EMS Board of Directors on October 12<sup>th</sup> 2022 and accepted by unanimous vote of the Board.

## 2023 Budget Overview

Tri-Town EMS' (hereafter, "Tri-Town" or "(the) Service") REFINISHED budget for fiscal year 2023 is \$1,110,234.00. The whole budget is now considered the Operating Budget for Tri-Town EMS as any item that was deemed to be part of future planning or expenses were altered or removed. For the next two years it shall be the plan to use up consumable supplies that were purchased by Tri-Town EMS. Furthermore, to assist both towns in the start-up or transferal costs, the Service intends to utilize as much of the Unspecified Fund Balance that exists to reduce the amount both towns are responsible for with the operations of Tri-Town EMS until the termination date. All reductions in the budget are intended to remove costs associated with inventory and future purchases. None of revisions to the budget are to decrease the capabilities for the delivery of medical care provided by Tri-Town EMS and it is the intent to run the Service in 2023 and 2024 as previously approved by the Board of Directors. Included in the 2023 budget and revisions that were made are as follows:

- \$75,000 that was part of the previously approved budget for the Service's Capital Improvement Plan (CIP) was removed from the budget – REVISED 10-12-2022
- \$3,100 was removed from the Uniform Line – REVISED 10-12-2022
- \$4,800 was removed from the Department Line – REVISED 10-12-2022
- \$999 was removed from the Radio/Communications Line – REVISED 10-12-2022
- \$3,000 was ADDED to the Vehicle Maintenance Line – REVISED 10-12-2022
- \$19,552.00 collective increase to the FULL TIME SALARIES and PER DIEM SALARIES budgetary lines to cover 2022 Equity Pay Increases.
- \$31,206.00 collective increase to the FULL TIME SALARIES and PER DIEM SALARIES budgetary lines to cover the Cost-of-Living Adjustments or COLA for 2023.
- \$7,856.00 collective increase to the FULL TIME SALARIES and PER DIEM SALARIES budgetary lines to cover the cost of Merit Raises.

- \$140,062 to be added to cover the cost of the Second-Day-Time Ambulance (this figure is all inclusive including Salaries, Social Security and Medicare)
- \$60,000.00 increase in revenue from AMBULANCE BILLING.
- \$300,000 was added to FUND BALANCE TRANSFER which is from the remaining funds from 2020 and other budgets. This was increased by \$106,000 from the originally approved 2023 Budget – REVISED 10-12-2022

There are two significant increases in the 2023 budget that deal with employee compensation. Since the beginning of the COVID-19 pandemic, employers in all fields have been experiencing staff shortage. This holds true in the healthcare industry and public safety. Tri-Town EMS is fortunate as we have not seen a decrease in staffing. The staffing challenges that have been seen have been predictable (vacation time and major holidays) and have nothing to do with the pandemic. That said, the global increase in employee compensation in all fields does effect Tri-Town EMS. To keep the staff we have and attract new employees, we must ensure that our pay scale is competitive with other jobs, specifically EMS related jobs. In addition to the 2022 COLA and Merit increases Tri-Town EMS employees received, the Board of Directors approved \$1.00 an hour pay increase for every employee. This increase must now be factored in future budgets. Furthermore, the COLA for 2023 is 5.9%. This is significantly higher than in years past and will give each employee over a \$1.00 an hour pay increase for 2023, in addition to their Merit increase.

The next significant increase in the 2023 budget is the addition of a 10-hour per day ambulance to cover the peak hours where Tri-Town EMS traditionally has relied upon mutual aid to cover the calls. The Service is proposing a 2<sup>nd</sup> ambulance to be staffed from 7am until 5pm every day. This will add about \$140,000 to the operating budget of Tri-Town EMS. This value includes employee compensation, payroll fees, holiday pay and vacation coverage. It is estimated that the 2<sup>nd</sup> ambulance will generate approximately \$116,500, leaving an operational difference of \$23,500. The Service in the past had budgeted \$16,000 for detail coverage and the start-up of an On-Call force. The 2023 budget does not include fund for On-Call staff and the detail need was decreased to \$1,000. That leaves an operational difference of \$8,500 to staff the second ambulance.

The 2022 and 2023 should see the completion of numerous housing projects within the two towns. Most significantly is the elderly housing project, Hillsbrook Village in Allenstown which is estimated to increase the Service's call volume by 200-400 calls per year. Additionally, the China Mill Apartment project in Allenstown and the 50+ houses being constructed in Pembroke should be completed prior to or during 2023. It is expected that there will be an increase in EMS call volume as a result.

The 2023 budget plans for a minimal increase in Ambulance Revenue resulting from the mentioned housing projects but makes allotments for the increase in costs and provides a revenues stream, if needed, by moving funds from the Service's Unspecified Fund Balance into the 2023 budget. This way, the Service can plan for the increase in call volume and increases in staffing without any measurable increases in the financial responsibilities of the two towns.

Tri-Town EMS defines the Operational Budget as those funds that are directly used in the Day-To-Day Operations of the Service. Funds paid into or used from the CIP as well as major purchase are removed from the overall budget to come up with the Operational Budget. Due to the Termination Noticed, in 2023, the Operational Budget and the Overall Budget are the same. The Service’s Budget for 2023 is \$1,110,234 which represents an increase of \$212,424 (23.7%) over the 2022 Operational Budget. Of the difference between the 2022 & 2023 operational budgets, \$198,676 is for the staffing of the second ambulance, the 2022 equity pay increase and the 2023 Merit & COLA pay increases. With increasing payroll costs, associated payroll fees needed to be increased as well. Due rising fuel cost, an increase of \$10,000 was added to the Fuel line. Figure 1 below shows the gross budget for each year the Service has been operating and Figure 2 shows the Operational Budget for each given year.

Figure 1

<b>TOTAL BUDGET by YEAR</b>			
<b>YEAR</b>	<b>BUDGET AMOUNT</b>	<b>DIFFERENCE</b>	<b>(%) DIFFERENCE</b>
2013	\$562,794.00	--	--
2014	\$591,297.00	\$28,503.00	5.06%
2015	\$611,614.00	\$20,317.00	3.44%
2016	\$750,000.00	\$138,386.00	22.63%
2017	\$933,722.00	\$183,722.00	24.50%
2018	\$886,159.00	(\$47,563.00)	-5.09%
2019	\$1,112,662.00	\$226,503.00	25.56%
2020	\$870,133.00	(\$242,529.00)	-21.80%
2021	\$956,964.00	\$86,831.00	9.98%
2022	\$1,058,510.00	\$101,546.00	10.61%
2023	\$1,110,234.00	\$51,724.00	4.9%

Figure 2

<b>TOTAL BUDGET by YEAR MINUS CIP FUNDS (OPERATIONAL BUDGET)</b>			
<b>YEAR</b>	<b>BUDGET AMOUNT</b>	<b>DIFFERENCE</b>	<b>(%) DIFFERENCE</b>
2013	\$562,794.00	--	--
2014	\$591,297.00	\$28,503.00	5.06%
2015	\$611,614.00	\$20,317.00	3.44%
2016	\$665,000.00	\$53,386.00	8.73%
2017	\$714,230.00	\$49,230.00	7.40%
2018	\$766,159.00	\$51,929.00	7.27%
2019	\$747,662.00	(\$18,497.00)	-2.41%
2020	\$785,133.00	\$37,471.00	5.01%
2021	\$881,964.00	\$96,831.00	12.33%
2022	\$897,810.00	\$15,846.00	1.80%
2023	\$1,110,234.00	\$212,424.00	23.7%



## 2022 Summary

2021 was the busiest year for Tri-Town EMS and the first six (6) months of 2022 have been the busiest 6-month period in the Service’s history. The current trend is that 2022 will exceed 2021 call volume by about 80 runs.

The Service has completed its proposal for adding a second ambulance. The plan calls for a second ambulance, 8 hours a day, Monday through Friday this fall and increasing to 10 hours a day, every day, starting in January 2023. This plan, to include the financial impact to the 2023 budget are contingent on acceptance by the Tri-Town EMS Board of Directors. [The Board accepted the 2023 budget in September and the Service has moved forward with the addition of the day time ambulance per the proposal submitted to the Board.](#)

Staffing for Tri-Town EMS remains good. The Service has been able to consistently operate within the budget for salaries and overtime. There is no anticipated employee departure, and our roster is considered full at this time.

For the first time since the start of the pandemic, the Service is either at or ahead of “Ambulance Billing” for the year. The call volume and transport volume are up. The percentage of calls resulting in a transport is also up.

It is expected that Hillsbrook Village, China Mills Apartments and the subdivision at fourth Range Rd will be completed in 2022 or in 2023, further adding to the Service’s call volume. Figure 3 below shows the number of EMS Incidents, number of Transports and the percentage for the last 6 years.

*Figure 3*

<b>YEAR</b>	<b># OF EMS INCIDENTS</b>	<b># OF EMS TRANSPORTS</b>	<b>PERCENTAGE of TRANSPORTS</b>
2017	1302	824	64%
2018	1365	875	65%
2019	1273	832	66%
2020	1338	752	56.2%
2021	1445	802	55.5%
2022*	1514*	890*	58.8%

\*ESTIMATED

It had been mentioned in the past, that the second trend shows a regularly increasing number of EMS calls in Allenstown and a decreasing number of EMS calls in Pembroke. For the three-year

average, this continues to be the trend. 2021 saw a change to this trend, but so far in 2022, the percentage break down is close to the 3-year average illustrated below in Figure 4. This has two significant effects on the funding for Tri-Town. First, per the Inter-Municipal Agreement, each town pays its portion based upon the percentage (%) of calls that occurred in each town. For the 2023 budget, Pembroke is responsible for 51.20% of the remaining allocations and Allenstown is responsible for 48.80%. It should be noted that in years past the percentages were around 54%/46% respectively. By allocating funds from Unspecified Fund Balance, the 2023 budget keeps Allenstown’s financial obligation from any noticeable increase.

Figure 4

	2019	2020	2021	3 Year Total	3 Year Percentage
<b>Town of Allenstown</b>	568	640	647	1855	<b>48.80%</b>
<b>Town of Pembroke</b>	629	614	703	1946	<b>51.20%</b>
<b>TOTAL RUNS</b>	1197	1254	1350	3801	

The second effect this shift in percentages will have is on the overall revenue from ambulance billing. The payer spread, that is who pays for the ambulance transports, is showing an increase in Medicare, Medicaid and Self Pay payers. The Service collects more of each ambulance bill from Private Insurance than it does from any other payer source. To put it into perspective, on average, Private Insurance pays about 80-85% of the ambulance bill, Medicare pays about 38%, Medicaid pays about 15% and Self Pay (no insurance) pays about 5%.

Looking forward, the Hillsbrook Village project is expected to significantly increase the number of runs that occur in Allenstown, which will further move the pay percentage such that it is expected that by 2025 Allenstown will have the greater fiscal responsibility to the Service.

Figure 5 shows the percentage breakdown by year and the corresponding amount each time paid.

Figure 5

	<u>PERCENTAGE (%)</u>		<u>FINANCIAL (\$)</u>		
	<b>Allenstown</b>	<b>Pembroke</b>	<b>Allenstown</b>	<b>Pembroke</b>	<b>Total Town Responsibility</b>
<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

### Capital Improvement Plan (CIP)

Due to budgetary constraints in 2020, there was no transfer of funds from the budget into the CIP. It is the plan to take any excess from the 2020 through 2022 budgets are to be transferred into the CIP in a later year to make up for the lack of payment to the CIP in 2020.

The \$75,000 that was originally planned for in the 2023 budget was removed. Furthermore, the new ambulance the Service was intending to purchase was not ordered. The CIP Section of this Budget Write-Up was left in to show the Durable Medical Equipment the Service currently has, the purchase price and the anticipated replacement costs.

Below, is a table that shows all the Services vehicles and Durable Medical Equipment (DME). In figure 6, are the years the DME or Vehicles were purchased, purchase price, current estimated replacement cost and projected replacement cost for the planned year of replacement.

Figure 6

UNIT/EQUIPMENT	PURCHASED		2022	REPLACEMENT		EQUIP
	YEAR	COST	COST	YEAR	COST	TYPE
Ambulance 3 (A3)	2019	\$ 158,000.00	\$ 183,054.00	2023	\$ 357,404.00	VEH
Ambulance 8 (A8)	2016	\$ 254,000.00	\$ 340,384.00	2028	\$ 456,147.51	VEH
Life Pak 15 (A3)	2014	\$ 25,243.00	\$ 37,295.00	2024	\$ 41,118.00	DME
Life Pak 15 (A8)	2015	\$ 25,243.00	\$ 37,295.00	2028	\$ 49,980.00	DME
Stryker Stretcher (A3)	2019	\$ 20,375.00	\$ 23,586.00	2024	\$ 26,004.00	DME
Stryker Stretcher (A8)	2016	\$ 20,894.00	\$ 23,586.00	2028	\$ 39,400.00	DME
Stryker Stair Chair (A3)	2019	\$ 3,692.00	\$ 4,274.00	2024	\$ 4,715.00	DME
Stryker Stair Chair (A8)	2017	\$ 3,640.00	\$ 4,274.00	2028	\$ 6,225.00	DME
Lucas III Device (CPR)(A3)	2018	\$ 13,079.00	\$ 14,611.00	2024	\$ 16,700.00	DME
Lucas III Device (CPR)(A8)	2023	\$ 14,611.00	\$ 14,611.00	2035	\$ 27,551.00	DME
Zoll AEV Ventilator (A8)	2018	\$ 13,171.57	\$ 16,010.00	2028	\$ 21,455.00	DME
Braun Infusion Pumps (A3)	2014	\$ 2,500.00	\$ 3,520.00	2024	\$ 4,072.00	DME
Braun Infusion Pumps (A3)	2014	\$ 2,500.00	\$ 3,520.00	2024	\$ 4,072.00	DME
Braun Infusion Pumps (A8)	2014	\$ 2,500.00	\$ 3,520.00	2028	\$ 4,950.00	DME
Braun Infusion Pumps (A8)	2014	\$ 2,500.00	\$ 3,520.00	2028	\$ 4,950.00	DME
N/A	N/A	\$ -	\$ -		\$ -	DME
Zoll Z-Vent Ventilator (A3)	2019	\$ 10,836.00	\$ 16,010.00	2032	\$ 26,000.00	DME
<b>TOTAL COSTS</b>		<b>\$ 572,784.57</b>	<b>\$ 729,070.00</b>		<b>\$ 1,090,743.51</b>	





## **2023 Tri-Town EMS Budget**

### **EXPENDITURES**

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

\$255,500.00	\$260,342.00	\$268,755.00	<b>\$298,672.00</b>	\$29,917.00
2020	2021	2022		11.13%

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 2023, 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 be the paramedic on the 2<sup>nd</sup> ambulance as proposed, 10 hours a day for four (4) days a week. This is to ensure continuous Paramedic staffing. Consider there are two Paramedic shifts per day, for a total of fourteen (14) shifts per week, Full Time Paramedics will be covering eleven (11) of the fourteen (14) shifts. The other three (3) shifts per week are planned to be covered with one (1) Part Time Paramedic, and one (1) regularly scheduled Per Diem Paramedic.

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 2023 is 5.9% and this budget allows for an average of a 1.50% Merit Raise for full time staff. Also affecting this budgetary line for 2023 is the equity pay increase the staff received in 2022 to keep Tri-Town EMS's employee pay competitive with other EMS agencies and healthcare facilities.

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

\$248,198.00	\$260,540.00	\$260,650.00	<b>\$407,496.00</b>	\$146,846.00
2020	2021	2022		56.34%

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 include, Emergency Medical Technician (EMT's), Advanced Emergency Medical Technicians (AEMT's) and Paramedics. As stated in the "Full Time Salaries" section, three (3) of the fourteen (14) Paramedic shifts per week are staffed with either a Part Time Paramedic or a Per Diem Paramedic, 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. This is in an effort to minimize overtime.

In addition to the Part Time Paramedic, the Service employs two (2) Part Time AEMT and one (1) Part Time Paramedic. They cover Saturday and Sunday shifts on the ambulance. The Service pursued Part Time positions in the past in order to ensure continuous weekend coverage while minimizing the need for overtime. This plan has generally worked out well for the Service.

The Per-Diem Salary line was significantly increased to provide funding for the 2<sup>nd</sup> ambulance. Coverage of the second ambulance means one (1) shift a day for four (4) days and two (2) shifts a day for three (3) days. Upon acceptance of the 2<sup>nd</sup> ambulance proposal, the Service will pursue Part-Time Employees to cover the four (4) weekend shifts on the weekends.

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 pay increases. Additionally, this line provides funding for paid trainings, coverage for Full Time Employees time-off coverage, new employee orientation, on-call staff and details. The 2023 budget addresses the equity pay increase given to all employees as described in the Full-Time Salary line. As with the full time COLA for 2023 is 5.90% and an average of 1.50% is allotted for Merit increases.

**2006-42152-14000 Overtime**

\$28,000.00	\$34,795.00	\$35,800.00	<b>\$38,185.00</b>	\$2,385.00
2020	2021	2022		6.66%

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 will be working was 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>\$39,500.00</i>	<i>\$99,638.00</i>	<i>\$103,400.00</i>	<b>\$109,340.00</b>	<i>\$5,940.00</i>
<i>2020</i>	<i>2021</i>	<i>2022</i>		<i>5.74%</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 2023 all four (4) Full-Time employees are taking the family plan. The 2023 budget does also allow for a 10% increase in insurance premiums.

**2006-42152-21100 Dental Insurance**

<i>\$5,900.00</i>	<i>\$5,400.00</i>	<i>\$6,750.00</i>	<b>\$7,000.00</b>	<i>\$250.00</i>
<i>2020</i>	<i>2021</i>	<i>2022</i>		<i>3.70%</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>\$150.00</i>	<i>\$240.00</i>	<b>\$240.00</b>	<i>\$0.00</i>
<i>2020</i>	<i>2021</i>	<i>2022</i>		<i>0.00%</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>\$3,100.00</i>	<i>\$3,350.00</i>	<i>\$3,480.00</i>	<b>\$3,480.00</b>	<i>\$0.00</i>
<i>2020</i>	<i>2021</i>	<i>2022</i>		<i>0.00%</i>

Each Full Time Employee is enrolled in the Town of Pembroke’s Short-Term and Long-Term Disability Insurance Plan that is at no cost to the employee. The 2023 value of this line is based upon the 2022 budget expenditures and therefore no increase to this line were made.

**2006-42152-22000 Social Security**

\$32,996.00	\$34,379.00	\$35,001.00	<b>\$46,077.00</b>	\$11,076.00
2020	2021	2022		31.64%

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. Driving the increase to this line is the equity pay increase of 2022, the COLA/Merit increases for 2023 and the proposed addition of the 2<sup>nd</sup> ambulance in 2023.

**2006-42152-22500 Medicare**

\$8,189.00	\$8,541.00	\$8,695.00	<b>\$11,446.00</b>	\$2,751.00
2020	2021	2022		31.64%

Similar to 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**

\$31,160.00	\$33,135.00	\$42,652.00	<b>\$46,913.00</b>	\$4,261.00
2020	2021	2022		9.99%

All Full Time Employees are enrolled into the New Hampshire Retirement System, Group 1. Employees and the Service pay their prescribed portion. This line is based upon the anticipated earnings; regular hours and overtime, of the Service's Full Time Staff for 2023. The New Hampshire Retirement increased the rate to 14.06%.

**2006-42152-29000 Uniforms**

\$6,500.00	\$6,250.00	\$5,250.00	<b>\$2,425.00</b>	(\$2,825.00)
2020	2021	2022		-53.81%

Tri-Town EMS is required to provide uniforms for its staff. This line makes allotment for the different employee classifications for uniform replacement. Furthermore, the Service generally anticipates at least five (5) new employees each year that need to be outfitted. Finally, this budgetary line provides funds for bulk uniform items such as T-Shirts or Wind Shirts of which the Service purchased in past years. [This line was REVISED in October as Tri-Town EMS will now work to use up existing uniform stock before purchasing new uniforms.](#)

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

<i>\$12,300.00</i>	<i>\$15,750.00</i>	<i>\$3,750.00</i>	<b>\$3,750.00</b>	\$0.00
<i>2020</i>	<i>2021</i>	<i>2022</i>		0.00%

The Training & Certification budgetary line provides funds for different, non-pay related training activities. Each year, Tri-Town sends one or two of the Full Time Paramedics to Concord Hospital’s NCCP Paramedic Training Program. This provides our Full Time Paramedics with the require EMS Credentials needed to do their job. Credentials such as American Heart Association (AHA) CPR, AHA Advanced Cardiac Life Support (ACLS), AHA Pediatric Advanced Life Support (PALS) as well as a bi-annual refresher on Surgical Cricothyrotomy and RSI. This line allows funding to compensate non-Tri-Town Employees to be paid for teaching classes for the Service, CPR cards for classes the Service hosts, Conferences and Seminars.

**2006-42152-32000 Legal Services**

<i>\$10,000.00</i>	<i>\$10,200.00</i>	<i>\$10,200.00</i>	<b>\$10,200.00</b>	\$0.00
<i>2020</i>	<i>2021</i>	<i>2022</i>		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**

<i>\$5,820.00</i>	<i>\$6,000.00</i>	<i>\$6,000.00</i>	<b>\$6,000.00</b>	\$0.00
<i>2020</i>	<i>2021</i>	<i>2022</i>		0.00%

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

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

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

\$21,750.00	\$22,250.00	\$22,250.00	<b>\$22,250.00</b>	\$0.00
2020	2021	2022		0.00%

Tri-Town EMS contracts with ComStar Ambulance Billing out of Rowley, Massachusetts to bill out 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
2020	2021	2022		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**

\$0.00	\$1.00	\$1.00	<b>\$1.00</b>	\$0.00
2020	2021	2022		0.0%

Place holder for future.

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

\$10,000.00	\$1.00	\$85,700.00	<b>\$1.00</b>	(\$85,699)
2020	2021	2022		--

This line is used to purchase ambulance and other durable medical equipment (DME). The Service is to order the next ambulance later in 2022. Due to issues with ambulance manufactures obtaining chassis' for ambulance, the expected delivery date will not be until 2024.

**2006-42152-52000 Liability Insurance**

\$7,500.00	\$8,500.00	\$10,000.00	<b>\$10,000.00</b>	\$0.00
2020	2021	2022		0.00%

General Liability and Malpractice Insurance for Tri-Town EMS and is insured through Primex. No increase to this line was budgeted for as part of the 2023 budget.

**2006-42152-52100 Unemployment Insurance**

\$650.00	\$700.00	\$775.00	<b>\$850.00</b>	\$75.00
2020	2021	2022		9.68%

Funds for Service responsible Unemployment Insurance.

**2006-42152-52200 Workers Compensation**

\$13,250.00	\$12,000.00	\$14,900.00	<b>\$14,900.00</b>	\$0.00
2020	2021	2022		0.00%

Funds for Service responsible Workers Compensation Insurance to cover employees who get injured or sick as a result of work-related activities. This budgetary line was based upon 2022 costs and no increases were made to this line.

**2006-42152-62000 Department Supplies**

\$14,500.00	\$19,760.00	\$16,160.00	<b>\$12,800.00</b>	(\$3,360.00)
2020	2021	2022		-20.79%

The Department Supplies budgetary line provide funds for medical supplies, 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.

This line was REVISED in October with the intent that the Service will use up Medical Supply Stock that is in inventory. Furthermore, Tri-Town EMS will no longer provide EMS Supplies to Pembroke Fire Department or the Allenstown Fire Department.

**2006-42152-62500 Postage**

\$1,900.00	\$1,750.00	\$1,250.00	<b>\$1,250.00</b>	\$0.00
2020	2021	2022		0.00%

The Postage budgetary line provides funds for general postage associated with normal business activities of the Service. As indicated in past years, the Service mails out a Survey and Patient Privacy Rights/Service Privacy Practices to every patient. This ensure all our patients received the notice and thus the Service is compliant with Federal Regulations (HIPAA). The costs of the Privacy Rights/Survey cards as it pertains to postage includes the cost to mail them out and the have a Business Reply Mail (BRM) Account with the US Postal Service.

**2006-42152-63500 Fuel**

\$8,000.00	\$8,000.00	\$8,000.00	<b>\$18,000.00</b>	\$10,000.00
2020	2021	2022		125.00%

This budgetary line provides funds for fueling the ambulances. Due to the significant increase in diesel and gasoline, and looking at what the Service has spent in recent months, it was necessary to more than double this budgetary line.

**2006-42152-68000 Office Supplies**

\$3,200.00	\$3,050.00	\$3,070.00	<b>\$3,475.00</b>	\$405.00
2020	2021	2022		13.19%

The Office Supplies budgetary line provides funds to routine supplies used generally 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.

**2006-42152-68001 Transcription Services**

\$900.00	\$900.00	\$900.00	<b>\$900.00</b>	\$0.00
2020	2021	2022		0.00%

The Transcription Services budgetary line provides funds to pay for the transcribing of the minutes for the monthly Board of Director’s Meeting.

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

\$5,900.00	\$6,200.00	\$8,711.00	<b>\$9,911.00</b>	\$1,200.00
2020	2021	2022		13.78%

This budgetary line would generally be used to provide funds for the purchase of medical equipment. However, there are no purchase planned for 2023. The funds from this line for fiscal year 2023 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 2023, this line was increased to allow for increasing costs.

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

\$2,500.00	\$1,000.00	\$1,000.00	<b>\$1.00</b>	(\$999.00)
2020	2021	2022		99.99%

This budgetary line exists to provide fund 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 are replacing some of its pagers. However due to other considerations, those expenses may be delayed until later.

This line was REVISED in October. The radio’s and pagers the Service has, are expected to suffice until the Intermunicipal Agreement termination date.

**2006-42152-74002 Medical Evaluation**

\$4,000.00	\$5,072.00	\$4,670.00	<b>\$4,670.00</b>	\$0.00
2020	2021	2022		0.00%

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 currently employees who may have a workplace injury or an exposure.

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

\$6,500.00	\$6,500.00	\$8,000.00	<b>\$12,500.00</b>	\$4,500.00
2020	2021	2022		56.25%

The Vehicle Maintenance & Repairs budgetary line provides funds for routine maintenance on the Service’s ambulances and allow 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.

This line was REVISED in October 2022 to address the need to increased vehicle maintenance since the currently ambulance will be primary longer than anticipated.

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

\$2,000.00	\$2,010.00	\$1,700.00	<b>\$1,700.00</b>	\$0.00
2020	2021	2022		0.00%

The Computer/Software Maintenance line provides funds for on-line programs the Service subscribes to. When-To-Work is the scheduling program use 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.

**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 (Allenstown and Pembroke). The fiscal responsibility of the two towns for 2023 is \$291,733.00

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. Meaning Allenstown and Pembroke’s financial contribution to Tri-Town EMS’ 2023 budget is based upon the calls that occurred in 2019, 2020 and 2021. During this three-year period, there was a total of 3,801 EMS Incidents in the two (2) towns. Allenstown had 1,855 EMS Incidents or 48.80% of the incidents. Pembroke had 1,946 EMS Incidents or 51.2%% of the incidents. These percentages will be multiplied by the aforementioned balance of \$291,733 to calculate each town’s fiscal responsibility.

Factoring into the 2023 budget is the transfer in of fund from Unspecified Fund Balance. Since the previously mentioned housing projects are not complete, it is difficult to accurately estimate the impact they will have on the revenues for 2023. Additionally, the proposed 2<sup>nd</sup> ambulance will generate revenue, but it is not certain to what this venture will bring in. For these reasons, the 2023 budget plans for a minimal increase in ambulance revenue and allows for funds from Unspecified Fund Balance to buffer the budget, as to allow for the increase in staffing without increasing the fiscal responsibilities of the two towns. Furthermore, as previously stated, with the pending dissolution of the Intermunicipal Agreement, the Service will use up its Unspecified Fund Balance to reduce the fiscal responsibility of both towns to allow them to address startup costs of their respective Ambulance Services.

As stated earlier, revenues from Ambulance Billing accounts for the largest percentage of funds taken in by the Service. Prior to 2019, the Service saw a gradual increase from one year to the next in ambulance transports which directly related to revenue being generated from Ambulance Billing. 2019 saw a slight decrease in ambulance transports and 2020 saw a significant decrease in the number of transports being performed. Despite the number of EMS Incidents remaining high, the decrease in transports is attributed to concerns by our patients to get COVID-19 either

by EMS or in the hospital and the realization that the Service is performing a higher number of public assist calls. As we move forward, the Service is seeing the transport volume return to normal. There are a few housing projects planned or in the process of being built in the two towns. It is a feasible assumption that there will be a slight increase to the number of transports in 2023. For this reason, the 2023 expected revenue from Ambulance Billing was increased by \$60,000.00. Figure 7 shows the call volume and transport volume by year since 2013 and Figure 8 is a table of the call & transport volume.

Figure 7

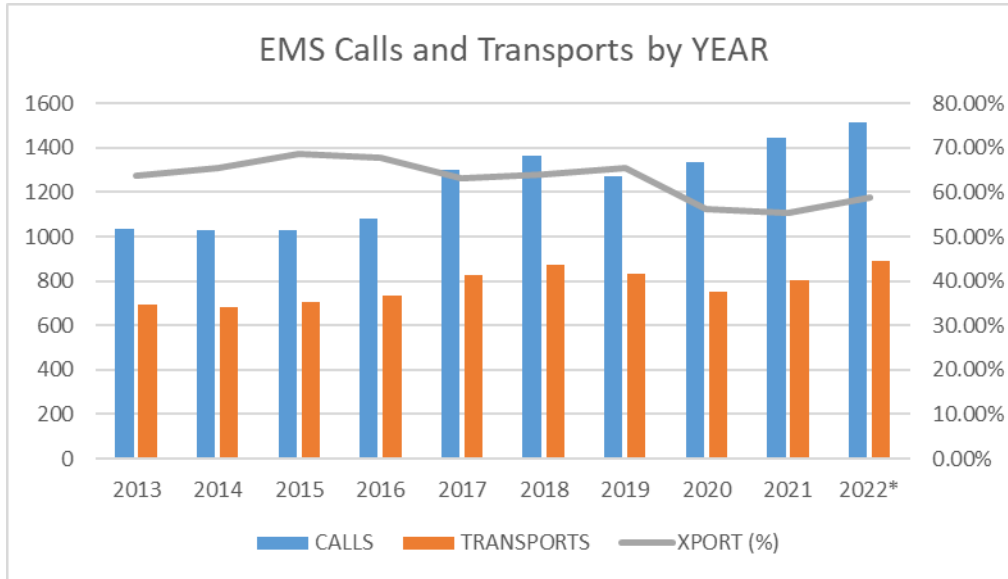


Figure 8

YEAR	CALLS	TRANSPORTS	XPORT (%)
2013	1033	693	63.81%
2014	1031	680	65.57%
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*	1514	890	58.78%

\*2022 Figures are projections based on Year-To-Date data

**2006-33790-00000 Town of Allenstown**

\$174,409.00	\$225,081.00	\$23,701.00	<b>\$142,375.00</b>	(\$91,326.00)
2020	2021	2022		-39.08%

As stated, the Town of Allenstown is responsible for 48.80% of the \$291,733 needed to operate the Service. That equates to a \$142,375.00. Allenstown has seen significant increases in the percentage of EMS calls that occur in the town over the last few years. From 2022 to the 2023 budget, the percentage of calls during the three (3) year period grew by almost 1.5%. Therefore, Allenstown is showing an increase greater than the budget increase. An attempt to offset this was done through raising the ambulance billing and utilizing Unspecified Fund Balance to effectively keep the 2023 fiscal responsibility the same as 2022's.

This line was REVISED in October as the result of decrease in expenditures and the increase of funds being transferred into the budget from Unspecified Fund Balance. This line was decreased by \$91,212 when compared to the original 2023 Budget.

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

\$18,000.00	\$0.00	\$105,700.00	<b>\$300,000.00</b>	\$194,300.00
2020	2021	2022		--

As of December 31, 2021 the Service had \$430,324.29 available in Unspecified Fund Balance. Of this value, \$200,000 is held in reserve for emergency/unanticipated expenses, as well as to provide funding for the Service at the beginning of each year so that funds belonging to the Town of Pembroke are not utilized to operate the Service. That said, the 2023 budget allows for the transfer of up to \$300,000 into the budget if needed. This allowed for a modest increase in ambulance revenue despite an anticipated increase in call volume & transport volume. These funds will also allow the Service to provide a second ambulance during peak hours without adversely affecting the 2023 budget.

This line was REVISED in October to use up the funds in Unspecified Fund Balance.

**2006-34096-00000 Ambulance Billing**

\$445,000.00	\$445,000.00	\$455,000.00	<b>\$515,000.00</b>	\$60,000.00
2020	2021	2022		13.19%

The anticipated revenue from ambulance billing was increased for 2023. The Service is slowly returning to an expected level of transports and with numerous housing projects in various stages being planned or built, it is feasible to expect an increase in Ambulance Billing Revenue in 2023. Furthermore, with the acceptance of the second ambulance proposal as well as other increases in call volume, the Service projects it will perform another 216 transports. The addition revenue would be about \$116,500. With this in mind, the Service feels a \$60,000 increase is conservative and has made allotments through the transfer of Unspecified Fund Balance if this increase in revenue is not seen.

**2006-35020-00000 Interest**

\$1,000.00	\$1,000.00	\$1,000.00	<b>\$1,000.00</b>	\$0.00
2020	2021	2022		0.00%

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

**2006-35090-00000 Miscellaneous Revenue**

\$9,750.00	\$2,500.00	\$2,500.00	<b>\$2,500.00</b>	\$0.00
2020	2021	2022		0.00%

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. Also anticipated in this line are revenues from CPR course of which much of that value will be used to purchase the CPR cards for the courses.

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

\$221,974.00	\$283,383.00	\$260,609.00	<b>\$149,358.00</b>	(\$111,251.00)
2020	2021	2022		-42.69%

As stated, the Town of Pembroke is responsible for 51.20% of the \$291,733 needed to operate the Service. That equates to a \$149,358.00 Pembroke’s contribution continues to decrease as a direct result of the shifting of EMS Calls (percentage) from Pembroke to Allenstown. As with the 2021 budget, the use of Unspecified Fund Balance is planned for to keep the Allenstown portion as even funded as possible. With being compliant with the Inter-Municipal Agreement, these funds further decrease Pembroke’s fiscal responsibility.

This Line was REVISED in October and reflects the use of Unspecified Fund Balance to offset the financial responsibility of both towns.

**2006-35091-0000 Grants**

--	--	--	<b>\$1.00</b>	--
2020	2021	2022		--

New Budget Line to allow for revenue from Grants.

**APPROVAL**

Tri-Town EMS’ REVISED 2023 budget was formally presented to the Tri-Town EMS Board of Directors on October 12, 2022. The budget was accepted by the Board by a 6/0 Vote in the affirmative.

LINE ITEM NUMBER	LINE ITEM NAME	2022 BUDGET	2023 BUDGET	DIFF ('23-'22)	% CHANGE
2006-33790-00000	Cont. Allenstown	\$233,701.00	\$142,375.00	(\$91,326.00)	-39.08%
2006-34096-00000	Ambulance Billing	\$455,000.00	\$515,000.00	\$60,000.00	13.19%
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	--	--
2006-39110-00000	Cont. Pembroke	\$260,609.00	\$149,358.00	(\$111,251.00)	-42.69%
2006-33791-00000	Fund Balance	\$105,700.00	\$300,000.00	\$194,300.00	--
		<b>\$1,058,510.00</b>	<b>\$1,110,234.00</b>	<b>\$51,724.00</b>	<b>4.89%</b>
2006-49150-00063	Veh/Equip Replmnt	\$75,000.00	\$0.00	(\$75,000.00)	--
2006-42152-11000	Full Time Salaries	\$268,755.00	\$298,672.00	\$29,917.00	11.13%
2006-42152-12000	Per Diem Salaries	\$260,650.00	\$407,496.00	\$146,846.00	56.34%
2006-42152-14000	Overtime	\$35,800.00	\$38,185.00	\$2,385.00	6.66%
2006-42152-21000	Health Insurance	\$103,400.00	\$109,340.00	\$5,940.00	5.74%
2006-42152-21100	Dental Insurance	\$6,750.00	\$7,000.00	\$250.00	3.70%
2006-42152-21500	Life Insurance	\$240.00	\$240.00	\$0.00	0.00%
2006-42152-21900	Disability	\$3,480.00	\$3,480.00	\$0.00	0.00%
2006-42152-22000	Social Security	\$35,001.00	\$46,077.00	\$11,076.00	31.64%
2006-42152-22500	Medicare	\$8,695.00	\$11,446.00	\$2,751.00	31.64%
2006-42152-23000	NH Retirement	\$42,652.00	\$46,913.00	\$4,261.00	9.99%
2006-42152-29000	Uniforms	\$5,250.00	\$2,425.00	(\$2,825.00)	-53.81%
2006-42152-29001	Training	\$3,750.00	\$3,750.00	\$0.00	0.00%
2006-42152-32000	Legal Services	\$10,200.00	\$10,200.00	\$0.00	0.00%
2006-42152-34100	Telephone	\$6,000.00	\$6,000.00	\$0.00	0.00%
2006-42152-39000	Contract Billing SVC	\$22,250.00	\$22,250.00	\$0.00	0.00%
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	\$85,700.00	\$1.00	(\$85,699.00)	--
2006-42152-52000	Liability Insurance	\$10,000.00	\$10,000.00	\$0.00	0.00%
2006-42152-52100	Unempl. Comp	\$775.00	\$850.00	\$75.00	9.68%
2006-42152-52200	Worker's Comp	\$14,900.00	\$14,900.00	\$0.00	0.00%
2006-42152-62000	EMS Med. Supplies	\$16,160.00	\$12,800.00	(\$3,360.00)	-20.79%
2006-42152-62500	Postage	\$1,250.00	\$1,250.00	\$0.00	0.00%
2006-42152-63500	Fuel	\$8,000.00	\$18,000.00	\$10,000.00	125.00%
2006-42152-68000	Office Supplies	\$3,070.00	\$3,475.00	\$405.00	13.19%
2006-42152-68001	Transcription Serv.	\$900.00	\$900.00	\$0.00	0.00%
2006-42152-74000	Medical Equipment	\$8,711.00	\$9,911.00	\$1,200.00	13.78%
2006-42152-74001	Radio/Comms.	\$1,000.00	\$1.00	(\$999.00)	-99.99%
2006-42152-74002	Medical Evaluation	\$4,670.00	\$4,670.00	\$0.00	0.00%
2006-42152-76001	Veh. Maint.	\$8,000.00	\$12,500.00	\$4,500.00	56.75%
2006-42152-86000	IT Maint/Rplmnt	\$1,700.00	\$1,700.00	\$0.00	0.00%
2006-49022-00059	Grant Expenditures	--	1.00	\$1.00	--
	<b>TOTAL BUDGET:</b>	<b>\$1,058,510.00</b>	<b>\$1,110,234.00</b>	<b>\$51,724.00</b>	<b>4.89%</b>
	<b>TOTAL BUDGET MINUS CIP &amp; Veh Repl.:</b>	<b>\$897,810.00</b>	<b>\$1,110,234.00</b>	<b>\$212,424.00</b>	<b>23.7 %</b>