

**TOWN OF PEMBROKE
TOWN HALL
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Pembroke, New Hampshire 03275
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**Pembroke Budget Committee
Agenda
November 21, 2019, 6:30
Location: Pembroke Town Hall**

1. Attendance:
2. Approval of Minutes: November 14, 2019
3. Rose Galligan – Brief discussion about Erosion at Memorial Field
4. 2020 Ambulance Budget Presentation
5. 2020 Fire Budget Presentation
6. Other Business
7. Adjourn:

Karen Yeaton, Chairman

Town of Pembroke

2020 Town Budget proposal

Statement Code: 3TownBdgt

Account Number / Description	3 Years Prior Actual 1/1/2017 - 12/31/2017	2 Years Prior Budget 1/1/2018 - 12/31/2018	2 Years Prior Actual 1/1/2018 - 12/31/2018	1 Year Prior Revised 1/1/2019 - 12/31/2019	1 Year Prior Actual 1/1/2019 - 12/31/2019	2020 Budget 1/1/2020 - 12/31/2020	Budget Difference 1/1/2020 - 12/31/2020	Change %
42152 Ambulance-Town operated								
2006-42152-11000 Full Time Salaries - Ambulance	206,034.46	214,777.00	219,067.84	233,800.00	169,855.77	255,500.00	21,700.00	9.28 %
2006-42152-12000 Per Diem Salaries - Ambulance	174,422.76	245,286.00	186,351.17	228,370.00	164,165.26	248,198.00	19,828.00	8.68 %
2006-42152-14000 Overtime - AMB	39,152.36	28,153.00	42,246.46	28,000.00	19,480.31	28,000.00	0.00	0.00 %
2006-42152-21000 Health Insurance - Ambulance	39,716.16	43,037.00	33,013.52	49,500.00	25,462.33	39,000.00	(10,500.00)	(21.21)%
2006-42152-21100 Dental Insurance - Ambulance	5,296.83	6,000.00	5,731.08	6,500.00	4,397.04	5,900.00	(600.00)	(9.23)%
2006-42152-21500 Life Insurance - Ambulance	125.04	150.00	147.00	150.00	111.00	150.00	0.00	0.00 %
2006-42152-21900 Disability - Ambulance	2,583.77	2,660.00	3,075.12	2,800.00	2,050.08	3,100.00	300.00	10.71 %
2006-42152-22000 Social Security - Ambulance	25,823.53	30,270.00	27,731.57	30,002.00	21,883.60	32,966.00	2,964.00	9.88 %
2006-42152-22500 Medicare - Ambulance	6,039.51	7,519.00	6,485.74	7,453.00	5,117.84	8,189.00	736.00	9.88 %
2006-42152-23000 NH Retirement - Ambulance	26,785.21	27,476.00	29,202.58	29,621.00	21,075.59	31,160.00	1,539.00	5.20 %
2006-42152-29000 Uniforms - AMB	4,344.03	6,500.00	5,429.77	6,500.00	4,221.03	6,500.00	0.00	0.00 %
2006-42152-29001 Training & Certification- AMB	9,025.27	33,500.00	6,820.63	16,500.00	2,574.23	12,300.00	(4,200.00)	(25.45)%
2006-42152-32000 Legal Services-AMB	978.00	15,000.00	1,142.00	5,000.00	30,488.77	10,000.00	5,000.00	100.00 %
2006-42152-34100 Telephone - AMB	5,889.74	5,820.00	5,818.15	5,964.00	3,911.79	5,820.00	(144.00)	(2.41)%
2006-42152-39000 Contracted Billing Services - AMB	19,469.95	18,000.00	22,749.02	20,500.00	14,554.25	21,750.00	1,250.00	6.10 %
2006-42152-39100 Accounting Services - AMB	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	0.00	0.00 %
2006-42152-43000 Building Maint. - AMB	2,906.82	250.00	163.76	1.00	229.28	0.00	(1.00)	(100.00)%
2006-42152-44000 Ambulance & Life Packs Leases- AMB	192,817.84	0.00	0.00	1.00	0.00	10,000.00	9,999.00	999,900.00 %
2006-42152-52000 Liability Insurance - AMB	7,357.25	7,500.00	6,605.00	7,500.00	4,762.50	7,500.00	0.00	0.00 %
2006-42152-52100 Unemployment Comp.-AMB	403.45	600.00	616.00	650.00	617.77	650.00	0.00	0.00 %
2006-42152-52200 Workers Comp.-AMB	12,626.97	13,000.00	13,307.00	13,250.00	7,233.35	13,250.00	0.00	0.00 %
2006-42152-62000 Department Supplies - AMB	26,611.54	14,500.00	12,594.48	14,500.00	12,589.45	14,500.00	0.00	0.00 %
2006-42152-62500 Postage - AMB	727.99	1,900.00	871.26	1,900.00	433.93	1,900.00	0.00	0.00 %
2006-42152-63500 Gas & Fuel - AMB	6,123.79	6,000.00	7,768.82	7,500.00	4,484.00	8,000.00	500.00	6.67 %
2006-42152-68000 Office Supplies - AMB	5,053.49	3,358.00	3,738.11	3,500.00	3,268.79	3,200.00	(300.00)	(8.57)%
2006-42152-68001 Transcriptionist - AMB	569.94	800.00	220.69	900.00	597.80	900.00	0.00	0.00 %
2006-42152-74000 Medical Equipment Maint & Replacem.- AMB	13,716.95	15,303.00	33,410.44	7,000.00	3,782.98	5,900.00	(1,100.00)	(15.71)%
2006-42152-74001 Radio/Communic.Equip.Maint&Repair - AMB	4,545.75	1,000.00	0.00	2,500.00	0.00	2,500.00	0.00	0.00 %
2006-42152-74002 Medical Evaluations - AMB	2,476.50	4,500.00	3,096.50	4,500.00	4,086.50	4,000.00	(500.00)	(11.11)%

Town of Pembroke

2020 Town Budget proposal

Account Number / Description	3 Years Prior Actual 1/1/2017 - 12/31/2017	2 Years Prior Budget 1/1/2018 - 12/31/2018	2 Years Prior Actual 1/1/2018 - 12/31/2018	1 Year Prior Revised 1/1/2019 - 12/31/2019	1 Year Prior Actual 1/1/2019 - 12/31/2019	2020 Budget 1/1/2020 - 12/31/2020	Budget Difference 1/1/2020 - 12/31/2020	Change %
2006-42152-76001 Vehicle Maint & Repair - AMB	5,302.63	5,500.00	44,475.86	5,500.00	14,998.99	6,500.00	1,000.00	18.18 %
2006-42152-86000 Computer/Software Maint - AMB	1,847.49	2,000.00	1,549.86	2,000.00	1,607.96	2,000.00	0.00	0.00 %
TOTAL 42152 Ambulance-Town operated	\$854,575.02	\$766,159.00	\$729,229.43	\$747,662.00	\$553,842.19	\$795,133.00	\$47,471.00	6.35 %
49150 Transfers to Capital Reserve Funds								
2006-49150-00063 Trans to Capital Expenditure Fund - AMB	30,000.00	120,000.00	120,000.00	365,000.00	365,000.00	75,000.00	(290,000.00)	(79.45)%
TOTAL 49150 Transfers to Capital Reserve Funds	\$30,000.00	\$120,000.00	\$120,000.00	\$365,000.00	\$365,000.00	\$75,000.00	\$(290,000.00)	(79.45)%
GRAND TOTAL	\$884,575.02	\$886,159.00	\$849,229.43	\$1,112,662.00	\$918,842.19	\$870,133.00	\$(242,529.00)	(21.80)%

2020

TRI TOWN

Emergency Medical Service

2020 OPERATING BUDGET

PREPARED BY: CHRISTOPHER GAMACHE – EMS DIRECTOR

TRI-TOWN EMERGENCY MEDICAL SERVICE | 247 Pembroke St, Pembroke NH 03275

TRI TOWN Emergency Medical Service

2020 Budget

I. INTRODUCTION

This Budget represents the proposed spending and revenue plan for the Town of Pembroke dba Tri-Town Emergency Medical Service (here after "Tri-Town EMS" or "(the) Service") for the budgetary year *Two Thousand and Twenty* (2020) as well as a description of the Service's Capital Improvement Plan and other associated explanations. The business of Emergency Medical Services (or "EMS") is relatively unpredictable, therefore it is assumed that the Service Director shall use their discretion to operate the Service within the fiscal confines of the overall budget and within the limitations set forth by the Tri-Town EMS Board of Directors.

As the Service Director, I propose a budget of *Eight Hundred and Seventy Thousand, One Hundred and Thrity-Three dollars* (\$870,133.00) with the operating budget being *Seven Hundred and Eighty Five Thousand, One Hundred and Thrity-Three Dollars* (\$785,133.00). The Operational Budget, which is the overall budget minus Capital Improvement Plan items, is up 5.1%. The Service's proposed 2020 budget provides funding to ensure the following vital functions are met:

- A. Fully staffing the primary ambulance
- B. Provides funding for limited On-Call staffing of the second ambulance
- C. Educational and licensing requirements of our Staff
- D. Legal and contractual obligations
- E. Maintaining an acceptable level of EMS supplies
- F. Equipment maintenance
- G. Vehicle maintenance and fueling

For 2020, the Service plans to acquire an Intercept Vehicle from the Pembroke Police Department with the transfer and setup to be funded out of the Capital Improvement Plan. Beyond this capital expenditure, there are no other planned major purchases or changes to the current staffing model.

II. SUMMARY OF DIFFERENCES BETWEEN 2019 & 2020 BUDGETS (see complete budget on the last page)

- A. Full Time Salaries: Increased to reflect a 2.8% COLA, Market Adjustment approved in 2018, 1.5% Merit Raise and Sick Time Buy Back.
- B. Per Diem Salaries: Increased to reflect a 2.8% COLA, Market Adjustment approved in 2018 and 1.5% Merit Raise
- C. Health & Dental Insurance: Decreased to reflect actual and historical spending
- D. Disability Insurance: Increased to reflect actual spending
- E. Social Security & Medicare: Increased to reflect the overall increase in payroll
- F. New Hampshire Retirement: Increased to reflect the increase in Full Time Employee Salaries
- G. Training and Certification: Decreased the tuition reimbursement to one Advanced EMT Course.

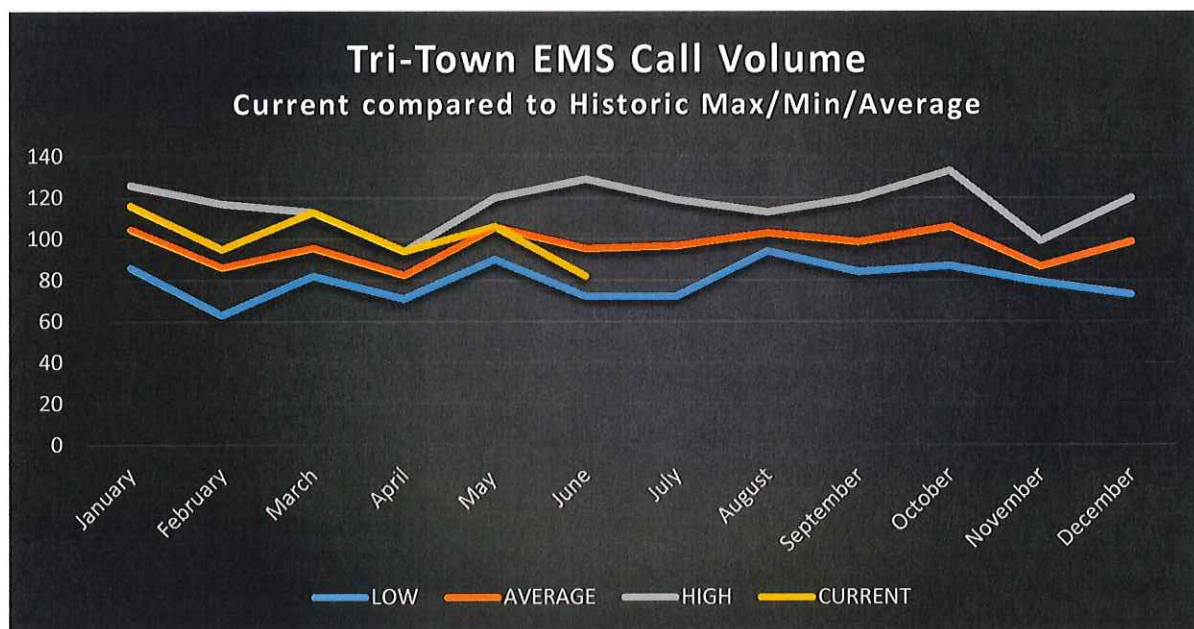


- H. Legal: Increased due to the current law suit against George Calligandes, the former Tri-Town Volunteer Emergency Ambulance Service and Tri-Town Emergency Medical Service employee/Director.
- I. Telephone: Increased to reflect current spending.
- J. Contracted Billing Service: Increased to reflect the budgeted increase in revenue and is based upon historical revenue.
- K. Ambulance/Monitor Payment: Cost of the Intercept Vehicle added.
- L. Fuel: Increased to reflect actual spending and allow for either/or an increase in fuel prices and/or an increase in fuel consumption.
- M. Medical Equipment Repair/Replacement: Decreased as there are no equipment purchases planned for 2020.
- N. Medical Evaluation: Decreased to reflect actual spending.
- O. Vehicle Maintenance: Increased to reflect the growing cost of vehicle maintenance.

III. TRENDS IN CALL VOLUME & TRANSPORTS

Since the Service started in January 2013, there has been a steady increase in the requests for services or call volume with the greatest annual increase being experienced in 2017 when the call volume increased by 220 incidents. The increased in call volume can be attributed to a variety of factors, such as the Opiate Problem, Greater Regional Utilization of Tri-Town EMS and Natural Organic Growth. For the first half of 2019, this trend has seemed to have plateaued. Based upon the first six (6) months of 2019, the Service's call volume is expected to be just over one-hundred (100) runs below last year's call volume, whereas 2018 was the busiest year to date, for Tri-Town EMS. For 2019, the call volume has been for the most part, between the Historical High and Historical Average for each month (see figure 1).

Figure 1: Call Volume Comparison – Current/Historical Average/High/Low



It is reasonable to expect that with a decrease call volume, the number of transports will also decrease. Even though this is the projection for 2019, the Service is seeing a higher transport percentage (%) for



2019 resulting in the current projected number of transports for 2019 to be about 45 transports less than 2018, or about 830 patient transports.

Figure 2: Call Volume & Transport Volume

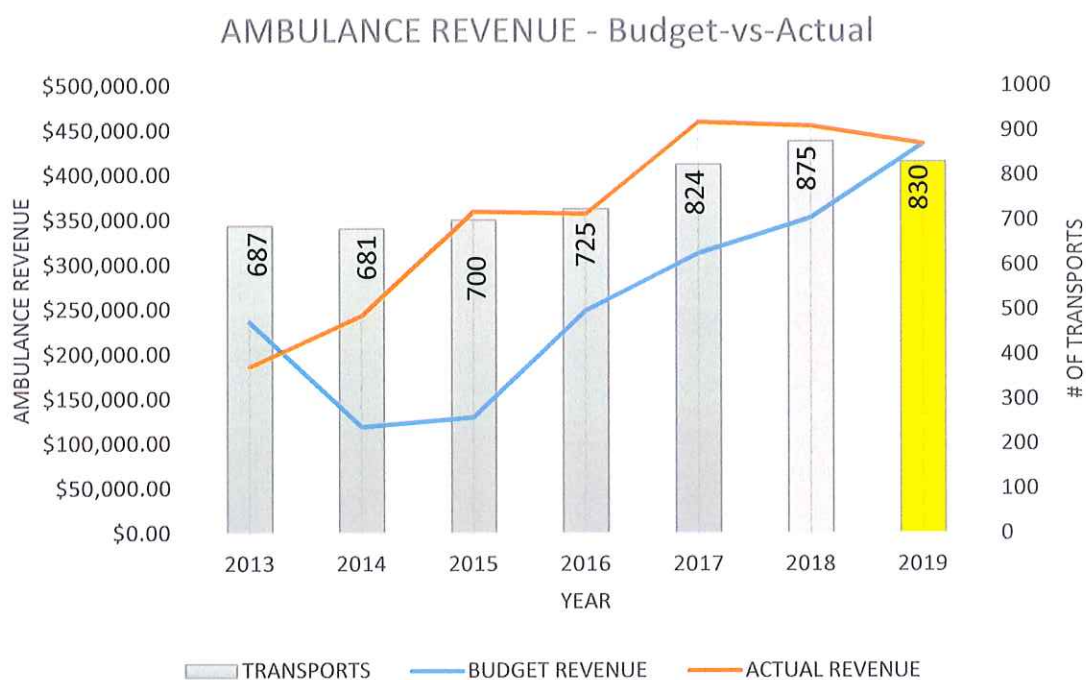
Call Volume & Transport Volume by YEAR							
	2013	2014	2015	2016	2017	2018	2019*
TRANSPORTS	687	681	700	725	824	875	830*
EMS INCIDENTS	1,081	1,038	1,051	1,082	1,302	1,364	1,230*
Aver \$/Transport	\$270.45	\$456.97	\$455.14	\$511.29	\$516.75	\$503.72*	**

*Estimated Values **Insufficient Data * Incomplete Data

IV. AMBULANCE REVENUE ESTIMATION

When looking at the average Revenue per Transport, the average since 2014 is \$479.37. Starting in 2017 this value has been higher than \$500 per transport. See figure 3 to see the Ambulance Revenue, Budgeted –vs- Actual. If we use the historical annual transport average of 760 transports and the annual average revenue per transport of \$479.37, we would expect the ambulance revenue to be \$364,321.21. This would be well below the actual revenue for the Service since 2016. Using the last three (3) years (2016, 2017 and 2018), the average number of transports is 808 per year and an average of \$510.59 per transport. That suggests we should receive about \$412,556.72 from ambulance billing and that value should be consider the minimum value used for the 2020 budget. The Service is still receiving payments on 2017 runs and more so, 2018 runs which will continue to increase the revenue per transport for those years individually and collectively. As of the beginning of July 2019, the trend for the year is to receive the budgeted amount of \$435,000 from ambulance billings.

Figure 3: Ambulance Revenue, Budgeted-vs-Actual



V. UNSPECIFIED FUND BALANCE & FUNDS HELD IN RESERVE

Each year since the start of Tri-Town EMS, the Service has not spent all the funds allocated. With the exception of the first year of operations, the Service has also brought in more revenue from ambulance billing than what has been budgeted. See figure 3. This leaves available funds in what is termed “Unspecified Fund Balance”. See figure 4.

Figure 4: Total Revenue and Expenses Per Year

	2013	2014	2015	2016	2017	2018	TOTAL/BALANCE
TOTAL REVENUE	\$513,761.54	\$716,371.69	\$841,556.55	\$808,369.76	\$890,425.39	\$867,140.75	\$4,637,625.68
TOTAL EXPENSES	\$460,841.01	\$549,679.11	\$604,365.53	\$700,101.60	\$884,575.02	\$846,433.79	\$4,045,996.06
REMAINING	\$52,950.53	\$166,692.58	\$237,191.02	\$108,268.16	\$5,850.37	\$20,706.96	\$591,629.62

*Total Revenue includes ALL revenue sources for the Service, including the Financial Responsibilities of both Towns.

The Service’s current policy states Tri-Town EMS will maintain an “Unreserved Fund Balance of between 5% and 17%” of the operational budget. The operating budget is considered to be that portion of the budget that does not include funds transferred in to the Capital Improvement Plan (C.I.P.) or purchases that are part of the C.I.P. Since 2017 (including), the operating budget has been between \$714,000 and \$767,000, meaning the Service shall maintain an Unreserved Fund Balance of \$35,700 to \$130,390. Due to the unique nature of Tri-Town’s budget when compared to the other town departments, about 20% of the operating budget is considered in reserve and that is about \$178,000.

Starting in 2016, the budget planned for funds to be transferred in from Unspecified Fund Balance to offset expenses and to pay for Ambulance 8. However, because of the ambulance revenue significantly exceeding that of what was budgeted for, the Service has yet to transfer in funds from Unspecified Fund Balance into the operating budget. The 2019 budget planned on maintaining \$178,000 in Unreserved Fund Balance and transfer the bulk of the remaining Unspecified Fund Balance through the operational budget and into the C.I.P. as well as to offset both town’s financial responsibilities by a total of \$40,000. At the time of this write-up, the revenue from ambulance billing is projected to equal the budgeted amount, as such, 2019 will see the transfer of funds into and through the 2019 budget. Not counting the funds in the CIP or those held in reserve, there should be about \$10,000 remaining in the Unspecified Fund Balance at the end of 2019. This also does not account for any remaining funds at the end of the year from the 2019 budget.

VI. CAPITAL IMPROVEMENT PLAN (CIP)

In 2016, Tri-Town EMS formally developed and adopted a Capital Improvement Plan or CIP. The CIP is updated annually and plans for the replacement of the Service’s Durable Medical Equipment and Vehicles. The Service intends on transferring in remaining funds from prior years into the CIP so that the CIP has a minimal effect on the operating budget, or more specifically, on the financial responsibilities of the two (2) towns. It should be noted that Ambulance 8, its stretcher and Stairchair were not part of the first CIP and were intended to be purchased with Unspecified Fund Balance. The 2016 and 2017 Budgets allowed



for the ambulance and its equipment to be purchased without increasing the town's financial responsibilities or needing to transfer in funds from Unspecified Fund Balance.

The next ambulance replacement cycle is scheduled for 2023 and the 2019 operating budget calls for \$365,000 to be transferred into the CIP. If that were to remain, the next ambulance replacement cycle would have been 100% funded and we would be working on the 2028 replacement cycle. However, we have been having significant maintenance issues with the back-up ambulance, Ambulance 3, such that about \$40,000 was spent in 2018 for repairs and another \$6,000 in 2019. There was a brief period this year where both of the Service's ambulances were "Out-Of-Service". We had to borrow an Ambulance from Sugarloaf Ambulance / Rescue Vehicles for three (3) days. Prior to this occurring, the Service's Board of Directors (BOD) approved PO#19-6-002 to have the chassis on Ambulance 3 replaced with a 2019 Ford E450 to be completed by Professional Vehicle Corporation (PVC) and AEV. The cost to replace the chassis and take care of other problems with Ambulance 3 is \$118,721.00. As mentioned to the BOD during the June meeting, with replacing the chassis on Ambulance 3, so would the Service replace the stretcher and stairchair. The current stair chair is in immediate need of replacement and the Stryker Performance Load System is going to be added to the ambulance which necessitates the purchase of a new stretcher. Finally a second ventilator will be added to Ambulance 3 so that both ambulances will now have the same capabilities. This will be an additional \$43,549.90. The goal is to have two (2) reliable ambulances and keep Ambulance 8's replacement cycle current (2023 replacement). In 2023, the Service intends to maintain 3 ambulances; a primary ambulance (paid staff), an on-call ambulance and a back-up. The total cost of this project will be in the area of \$159,582.29. Some of the funds (from Unspecified Fund Balance) that were previously intended to pass through the 2019 budget and deposited into the Service's CIP will now be used for the Ambulance 3 project. The result is \$159,582.29 will be used for the Ambulance 3 project and \$205,417.71.10 will be transferred into the CIP.

Added to the CIP for 2020 is the acquisition of an intercept vehicle. The plan is to acquire a police vehicle from the Pembroke Police Department which is no longer going to be used by them. The intercept vehicle will serve as the Director's vehicle during business hours in order to conduct Service Business and used as a response vehicle to assist the ambulance crews. Tri-Town EMS is about to be authorized to perform Rapid Sequence Intubation (RSI) and the intercept vehicle will allow continuous coverage when we have a paramedic who is not part of the RSI program. Lastly, the Service is moving forward with having on-call EMS providers and the intercept vehicle will be used outside of normal business hours by other paramedic staff to maintain paramedic coverage for Pembroke and Allentown when the primary ambulance is previously committed. The anticipated cost to transfer and equip this vehicle is about \$10,000. Figure 5 shows the current CIP for Tri-Town EMS.

Tri-Town EMS' CIP replaces the ambulances and all the equipment within the ambulance every 12 years. An ambulance will be in the primary position upon delivery for about six (6) years and then moved to the back-up position for another six (6) years until it will ultimately be replaced. "Ambulance 8" will always be Tri-Town's staffed, paramedic ambulance. When the physical ambulance is moved to the back-up position, it will be re-lettered with the unit designation of "Ambulance 9". This will maintain the unique unit ID within the capital area. Ambulance 3 and the intercept vehicle will be put on a ten (10) to twelve (12) year replacement cycle. Ambulance 3 is not intended to be a primary ambulance and as such, when Ambulance 3 is ultimately replaced, the plan is not to use the same specifications as Ambulance 8, but rather use more economical specifications.



Figure 5: Capital Improvement Plan

2020 Unspecified Fund Balance (20% of Operation Budget)				\$ 178,000.00
YEAR	UNIT/EQUIPMENT	DEPOSIT	SPEND	BALANCE
2016	N/A	\$ -	\$ -	\$ -
2017		\$ 30,000.00	\$ -	\$ 30,000.00
2018*	Portable Ventilator, Lucas 3	\$ 120,000.00	\$ -	\$ 150,000.00
2019	Ambulance (A3) Rechassis, Stretcher, Stair Chair, Vent	\$ 365,000.00	\$ 159,582.29	\$ 355,417.71
2020	Intercept Vehicle	\$ 75,000.00	\$ 10,000.00	\$ 420,417.71
2021		\$ 75,000.00		\$ 495,417.71
2022		\$ 75,000.00		\$ 570,417.71
2023	Ambulance 9, LP 15, Stretcher, Stairchair, Lucas, Infusion Pumps (2) Vent	\$ 75,000.00	\$ 485,702.00	\$ 159,715.71
2024		\$ 75,000.00		\$ 234,715.71
2025		\$ 85,000.00		\$ 319,715.71
2026		\$ 85,000.00		\$ 404,715.71
2027		\$ 85,000.00		\$ 489,715.71
2028	A8, LP15, Stretcher, Stair Chair, Lucas, Infusion Pumps (2)	\$ 100,000.00	\$ 589,017.00	\$ 698.71
2029		\$ -		\$ 698.71
2030		\$ -		\$ 698.71

VII. CURRENT PROJECTS

During 2019 the Service continue with many of the initiatives and projects from past years. They include:

- Cardiopulmonary Resuscitation (CPR) course for the public and town departments
- Privacy/Survey Notifications
- Vial of Life Cards
- EMS Education (National Core Competency Program or NCCP)
- Staff Training and Competency
- Public Health
- Substance Abuse Disorder Group
- Event Stand-By (State9 Racing, Pembroke Friends of Football, & Amoskeag Regatta)
- Old Home Day
- Active Shooter Event Preparations

In addition to the aforementioned on-going projects, the Service has been working on:

- Staffing and onboarding new employees, brining on ten (10) new employees in the last year.



- Zoll Portable Ventilator project which included a lot of education, training and working with Concord Hospital to ensure a smooth transition of patients who are being ventilated or are receiving CPAP/BiPAP.
- Rapid Sequence Intubation (RSI)
- Coordinating Vehicle Maintenance (beyond normal preventative maintenance). Ambulance 8 has continued to be plagued with Air Conditioning issues and Ambulance 3 has had coolant issues. Furthermore, Ambulance 3 is having the chassis replaced.

VIII. 2020 EXPENDITURES

The Service proposes an overall budget in the amount of \$870,133.00, of which \$75,000.00 will be allocated for the CIP and \$10,000.00 will be used to setup the Intercept Vehicle. There are no other major purchases planned for 2020 nor is there any anticipated changes to the Service's staffing plan.

1. PAYROLL and ASSOCIATED LINES (Full Time Salaries, Part Time Salaries, Overtime, Social Security, Medicare, and New Hampshire Retirement).

\$604,013.00 (+\$46,767.00)

These lines represent our employee's compensation for the hours worked and the associated taxes and fees that are directly based on pay. See figure 6 for the break down by line. The 2020 budget allocates \$531,698.00 for employee compensation and \$72,315.00 for payroll taxes and New Hampshire Retirement. Collectively this accounts for \$604,031.00 (69.4%) of the 2020 budget. The change to these lines collectively is \$46,767.00 or 8.5% increase.

In 2018 the Town of Pembroke completed an MRI Pay Study. Tri-Town EMS expanded on the pay study to compare the salaries of its staff to similar positions within the town as well as to similar position on other EMS Services. The Service made recommendations to the BOD and for the most part the recommendations were adopted. The pay increases were made effective on March 25th of 2019. It should be noted that the pay increases given in 2019 exceeded what was originally budgeted for. This pay increase needs to be accounted for in the 2020 budget. Additionally, all staff will receive a 2.8% COLA on or around April 1st 2020 and this too was factored into the 2020 budget. The Service also allowed for an average of a 1.5% Merit raise for employees in 2020. Merit raises are based upon the employee's evaluation. Between ambulance hours, administrative hours and anticipated trainings, the Service is responsible for about 20,552 hours of compensation.

These Payroll associated lines take the following into consideration:

- Holiday Pay
- Vacations
- Personal Time
- Sick Time
- Sick Time Buy-Back
- Paid Training
- Details
- Administrative Time
- On-Call Pay



- Orientation (to include 3rd Ride Time)

Figure 6: Payroll Associated Lines

LINE ITEM NUMBER	LINE ITEM NAME	2019	2020	DIFFERENCE
2006-42152-11000	Full Time Salaries	\$233,800.00	\$255,500.00	\$21,700.00
2006-42152-12000	Per Diem Salaries	\$228,370.00	\$248,198.00	\$19,828.00
2006-42152-14000	Overtime	\$28,000.00	\$28,000.00	\$0.00
2006-42152-22000	Social Security	\$30,002.00	\$32,996.00	\$2,964.00
2006-42152-22500	Medicare	\$7,453.00	\$8,189.00	\$736.00
2006-42152-23000	NH Retirement	\$29,621.00	\$31,160.00	\$1,539.00
	TOTALS	\$557,246.00	\$604,013.00	\$46,767.00

2. **EMPLOYEE BENEFITS and ASSOCIATED LINES** (Health Insurance, Dental Insurance, Life Insurance, Disability Insurance)

\$48,150.00 (-\$10,800.00)

These lines represent the insurances that are part of the Service's (Town of Pembroke's) benefit package to full time employees. The Town of Pembroke and Tri-Town EMS offer Health Insurance, Dental Insurance, Life Insurance and Disability Insurance to the full time employees. Over the last few years, the Service used a 15% increase to estimate the following year's insurance costs. This was in part because the rates were not available in time to complete the budget and has resulted in the over estimation of insurance expenses. The 2020 budgets uses historical figures to show the Service's actual costs and the individual lines were adjusted appropriately. Figure 7 shows the individual budgetary lines.

Figure 7: Employee Insurances – Benefit

LINE ITEM NUMBER	LINE ITEM NAME	2019	2020	DIFFERENCE
2006-42152-21000	Health Insurance	\$49,500.00	\$39,000.00	(\$10,500.00)
2006-42152-21100	Dental Insurance	\$6,500.00	\$5,900.00	(\$600.00)
2006-42152-21500	Life Insurance	\$150.00	\$150.00	\$0.00
2006-42152-21900	Disability	\$2,800.00	\$3,100.00	\$300.00
	TOTALS	\$58,950.00	\$48,150.00	(\$10,800.00)

3. **UNIFORMS**

\$6,500.00 (\$0.00)

The uniforms budgetary line provides funds to replace aging and damaged uniform items as well as outfitting new employees with their prescribed uniform allotments.



4. TRAINING & CERTIFICATION

\$12,300.00 (-\$4,200.00)

The Service allocates funds for the purpose of Training and Education. Beside education, Tri-Town EMS typically uses this line to fund Driving Record checks and Criminal Background checks on applicants. The biggest change from 2019 to 2020 is the decrease in the amount set aside for Tuition Reimbursement as the Service is not aware of any employees seeking to become a paramedic in 2020.

The Service is planning on providing an Emergency Medical Technician Course next year. The goal of this course is to cater to local people in an effort to bring residents into the Service to be on-call for calls where the primary ambulance is not available. See figure 8 for a breakdown of the Training & Certification line.

Figure 8: Training & Certification

TRAINING ITEM	AMOUNT
Training Equipment	\$500.00
Paramedic Refresher	\$800.00
EMS Course	\$7,500.00
Conf. & Seminars	\$1,500.00
Tuition Reimbursement	\$1,500.00
Outside Educator	\$250.00
Food for Training	\$250.00
TOTAL	\$12,300.00

5. PROFESSIONAL SERVICES (Legal Service, Contracted Billing Service, Transcript Services, Medical Evaluation)

\$36,650.00 (\$5,750.00)

These lines collectively represent outside vendors or potential vendors who do work on behalf of Tri-Town EMS.

In late 2018, Tri-Town EMS was named in a Law Suit for the alleged misconduct of George Calligandes from when he was the Director of Tri-Town Volunteer Emergency Ambulance Service. At the time of this write-up, the Service had spent over \$22,000 in legal fees in 2019 in an effort to have the current Service removed from the law suit, ensure insurance coverage of the claim and to have the past association named so that their insurance provider at the time is responsible for the claim. The line was increased to cover legal work that may carry over to 2020, but it is the hope that majority of the legal work on behalf of the current Service is completed in 2019.

Tri-Town EMS uses ComStar Ambulance Billing Service out of Rowley Massachusetts to do our billing and collecting revenue for ambulance service. ComStar charges Tri-Town EMS a fee of 5% of what they collect. This line was increase in anticipation of an increase in transports and subsequently ambulance billing revenue.

The Service pays the Town of Allenstown to have the minutes of each meeting transcribed into a written document. There was no change to this line.



Finally, the Service send applicants needing a pre-hire physical, injured employees or those who had an exposure to Concentra for evaluation. Historical use of this service was looked at and this line was decreased for 2020.

See figure 9 for a breakdown of professional services.

Figure 9: Professional Services

LINE ITEM NUMBER	LINE ITEM NAME	2019	2020	DIFFERENCE
2006-42152-32000	Legal Services	\$5,000.00	\$10,000.00	\$5,000.00
2006-42152-39000	Contracted Billing Service	\$20,500.00	\$21,750.00	\$750.00
2006-42152-68001	Transcription Service	\$900.00	\$900.00	\$0.00
2006-42152-74002	Medical Evaluation	\$4,500.00	\$4,000.00	(\$500.00)
	TOTALS	\$30,900.00	\$36,650.00	\$5,750.00

6. ADMINISTRATION (Telephone, Accounting Services, Building Maintenance, Postage, Office Supplies)

\$16,720.00 (-\$445.00)

This group of budgetary lines are necessary to ensure the business functions of the Service are performed. The Telephone line provides funds for the ambulance phones and WiFi, Director and Assistant Director cell phones, the station phones, station internet and cable for the station. Accounting Service is a fee charged by the Town of Pembroke to offset the cost to the Town for paying the Service's bills, payroll, deposits and the annual audits which involves Tri-Town's financials.

The Postage budgetary line is use for normal postage, certified letters and mailing out the Survey Cards/Privacy notices to our patients. These surveys are pre-paid postage by the Service through a Business Reply Mail Account. There is an annual charge for this account and the Service must maintain a balance for postage.

"Office Supplies" cover the cost of such things like paper, pens, envelopes and other office supplies. Additionally, this line funds the use of our Copier, Scanner, and Fax machine which is leased through RICOH USA.

Figure 10: Administration

LINE ITEM NUMBER	LINE ITEM NAME	2019	2020	DIFFERENCE
2006-42152-34100	Telephone	\$5,964.00	\$5,820.00	(\$144.00)
2006-42152-39100	Accounting Services	\$5,800.00	\$5,800.00	\$0.00
2006-42152-43001	Building Maintenance	\$1.00	\$0.00	(\$1.00)
2006-42152-62500	Postage	\$1,900.00	\$1,900.00	\$0.00
2006-42152-68000	Office Supplies	\$3,500.00	\$3,200.00	(\$300.00)
	TOTALS	\$17,165.00	\$16,720.00	(\$445.00)

7. OPERATIONS (Department Supplies and Gas & Fuel)

\$15,300.00. (\$500.00)



The Service's allocation for Department Supplies remain the same was the 2019 Budget. Concord Hospital provides Tri-Town EMS with much of its medical supplies and medications. The budget amount for 2020 for EMS Supplies is \$14,500.00.

The Fuel budget was increased by \$500.00 for 2020. In 2018 the budget allowed for \$6,000.00 in fuel costs and the Service ended up spending \$7,768.82. Therefore it is a reasonable assumption that 2020 fuel costs will be about \$8,000.00

8. **SERVICE INSURANCE** (Liability Insurance, Unemployment Compensation, Worker's Compensation)

\$21,400.00 (\$0.00)

The Service receives Liability Insurance, Unemployment Compensation and Worker's Compensation through the Town of Pembroke and is responsible for paying its portion of the costs. Liability insurance is through Primex and includes vehicle insurance and professional liability. There is no change to these budgetary lines.

Figure 11: Service Insurance

LINE ITEM NUMBER	LINE ITEM NAME	2019	2020	DIFFERENCE
2006-42152-52000	Liability Insurance	\$7,500.00	\$7,500.00	\$0.00
2006-42152-52100	Unemployment Compensation	\$650.00	\$650.00	\$0.00
2006-42152-52200	Worker's Compensation	\$13,250.00	\$13,250.00	\$0.00
	TOTALS	\$21,400.00	\$21,400.00	\$0.00

9. **MAINTENANCE** (Medical & Equipment Maintenance & Replacement, Radio/Communication Equipment Maintenance & Repair, Vehicle Maintenance & Repair, Computer & Software Maintenance).

\$16,900.00 (-\$100.00)

These budgetary lines represents the maintenance and replacement of Durable Medical Equipment, communications equipment, IT and vehicle maintenance. Since there is no planned purchases in 2020 the bulk of these lines collectively are intended for preventative maintenance and continuing the service agreements on certain pieces of equipment. It is important to maintain service agreements as when this is an issue, all the vendors we do business with typically are on site (at our location) within 24 hours to fix the problem. The Service maintains service agreements on:

- Stretchers
- Stairchairs
- Load System (Stretcher)
- Cardiac Monitors
- Portable Ventilator

Vehicle maintenance has been a problem for the last two (2) years. Ambulance 8 has had significant Air Conditioning issues and Ambulance 3 has been plagued with engine problems. I have decided to stop using Grappone Ford in Concord for repairs on Ambulance 8's AC system and now will use Merrill's Radiator in Northwood. The complete AC system was virtually replaced in June of 2019.



Ambulance 3 had its engine and radiator replaced in 2018 and continued to have repairs in the engine compartment in 2019. This led to the Service's decision have the chassis replaced so that we have two (2) reliable ambulances. Going forward, we are going to looking to have the Town perform maintenance on our ambulances. This has not been finalized.

Figure 12: Equipment and Vehicle Maintenance

LINE ITEM NUMBER	LINE ITEM NAME	2019	2020	DIFFERENCE
2006-42152-74000	Medical Equipment Maint.	\$7,000.00	\$5,900.00	(\$1,100.00)
2006-42152-74001	Radio/Comms Equip. Maint.	\$2,500.00	\$2,500.00	\$0.00
2006-42152-76001	Vehicle Maintenance	\$5,500.00	\$6,500.00	\$1,000.00
2006-42152-62500	Computer & Software Maint.	\$2,000.00	\$2,000.00	\$0.00
	TOTALS	\$17,000.00	\$16,900.00	(\$100.00)

10. CAPITAL IMPROVEMENT PLAN (Ambulance & Life Pak Leases, Equipment & Vehicle Replacement)

\$85,000.00 (-\$280,000.00)

These two budgetary lines show the funds the Service sets aside to be placed into the CIP and when purchases are planned, funds are added to the Ambulance & Life Pak Leases line. In the 2019 budget, \$365,000.00 was planned to move through the "Equipment & Vehicle Replacement" Line and into the Service's CIP. Due to Ambulance 3 receiving a new chassis, this value will be significantly decreased. See figure 3, Capital Improvement Plan for details.

For 2020, the Service anticipates the acquisition of an Intercept Vehicle that was described in Section VI Capital Improvement Plan. The funds for this project will come from the CIP. This will show up in REVENUE as a revenue and then as an expense in the applicable budgetary lines. The Service will add \$75,000.00 to the CIP (expense), remove \$10,000.00 from the CIP (revenue) and then spend \$10,000.00 for the setup of the Intercept Vehicle. Resulting in a net gain to the CIP of \$65,000.00.

IX. 2020 REVENUE

Tri-Town EMS receives revenue from a handful of sources with Ambulance Billing accounting for 48.3% of the anticipated revenues for 2020 and the two (2) Towns being responsible for 43%. Referencing Section III, "Trends in Call Volume & Transports" and Section IV "Ambulance Revenue Estimation", the call volume and transport volume for 2020 is expected to be about the same as 2019. 2018 was a peak year for calls and transports. The trends suggest the 2019 (and 2020) will have a call volume and transport volume more consistent with 2017, or in other words, we are expecting to have about 1250 EMS Runs and about 840 transports. That said, the estimation for Ambulance Billing revenue was slightly increased to allow for the small increase the Service sees in Medicare Reimbursement each year.

In past years, the growing costs to operate the Service was predominantly absorbed by increasing the Ambulance Billing expectation. This resulted in the two (2) Town's responsibility decreasing each year, to



this current year (2019) seeing the lowest level since the Service started. We also used Unspecified Fund Balance to offset the Town's responsibilities. The 2019 Budget uses much of the Unspecified Fund Balance to fund the CIP with a lesser amount to be used for the budget itself. This basically leaves the amount the Service wishes to have is reserve in Unspecified Fund Balance. The end effect is the two (2) Town's will see an increase for 2020 in their financial responsibilities to the Service.

1. TOWN CONTRIBUTIONS (Allentown and Pembroke)

ALLENSTOWN: \$174,409.00 (+\$56,220.00)

PEMBROKE: \$221,974.00 (+\$74,152.00)

Per the Inter-Municipal Agreement between Pembroke and Allentown, the two (2) towns will divide the cost to operate the Service based on the percentage of calls in each town over a three (3) year period. For 2020, that three (3) year period is 2016-2018. During that time there was a total of 3,423 EMS incidents in Allentown and Pembroke. Allentown had 1,506 incidents or 44.0% and Pembroke had 1,917 incidents or 56.0%. The total responsibility for the two (2) towns for 2020 is \$396,383.00, which is up \$130,372.00 from 2019 for the reasons mentioned in the first paragraph of this section. Out of the seven (7) budgets the Service has seen, 2020 represents the 3rd lowest burden on to the two (2) towns with 2019 being the least and 2013 as the next least.

Figure 13: Town Contributions

	2013	2014	2015	2016	2017	2018	2019	2020
Allentown	\$137,253	\$209,007	\$211,909	\$206,425	\$190,739	\$180,333	\$118,189	\$174,409
Pembroke	\$189,541	\$262,784	\$269,703	\$242,324	\$226,632	\$224,635	\$147,822	\$221,974
TOTAL	\$326,794	\$471,791	\$481,612	\$448,749	\$417,371	\$404,968	\$266,011	\$396,383

Figure 14: Pembroke and Allentown EMS Incidents by month and year

2016	A-town	Pembroke	TOTAL	2017	A-town	Pembroke	TOTAL	2018	A-town	Pembroke	TOTAL
January	36	43	79	January	39	61	100	January	56	54	110
February	37	31	68	February	43	43	86	February	42	68	110
March	44	36	80	March	35	52	87	March	50	49	99
April	35	36	71	April	36	49	85	April	36	51	87
May	50	45	95	May	41	60	101	May	41	67	108
June	30	51	81	June	39	77	116	June	36	53	89
July	38	51	89	July	47	56	103	July	57	53	110
August	41	50	91	August	44	55	99	August	40	53	93
September	39	45	84	September	43	62	105	September	54	54	108
October	55	51	106	October	52	65	117	October	40	80	120
November	30	51	81	November	46	51	97	November	31	58	89
December	34	34	68	December	44	68	112	December	45	54	99
TOTALS	469	524	993		509	699	1208		528	694	1222



2. AMBULANCE BILLING

\$445,000.00 (+\$10,000.00)

Tri-Town EMS uses ComStar Ambulance Billing to bill out our runs. They provide the Service with regular reports showing the status of each account and the global billing efforts. Ambulance Billings account for about 48.3% of the 2020 budget's revenue. The historic payer spread for the Service is as follows:

- Medicare: 49.6%
- Private Insurance: 20.6%
- Self Pay: 15.5%
- Medicaid: 14.3%

Due to allowable rates on Medicare and Medicaid, there are significant decreases to what the Service receives from these insurances. Medicare pays about 45.4% of our gross charges (54.6% reduction) and Medicaid pays about 21.3% of our gross charges (78.7% reduction). Of the Net Charges both Medicare and Medicaid pay about 95%-100% of those bills. The most common reason for not being reimbursed for these runs is when the patient does not indicate their insurance and by time ComStar learns of the appropriate payer, the filing period has passed. The increase to ambulance billing for 2020 is to allow for the annual increase in Medicare Reimbursements.

The private insurances (Anthem/Blue Cross, Cigna, Aetna, Tufts, etc.) historically accept 69.3% of our charges (31.7% reduction). Most of this reduction is on specific plans where there are contractual obligations that are beyond the Service's control such as supplemental or alternative Medicare/Medicaid plans. The collection rate on these accounts is typically between 85%-95%. This includes the deductibles of which patients are responsible for.

Patients without health insurance or "Self Pay" account for 15.5% of our patient population. This group of patients historically has the lowest reimbursement rate, seeing each year a collection rate of 15%-24%. The Service makes concessions to town residents who do not have insurance and reduces their bills to Medicare Allowable which is the 54.6% reduction in rates.

3. INTEREST ON INVESTMENTS

\$1,000.00 (+\$999.00)

Accounts for the interest that is accrued in the Service's CIP.

4. MISCELLANEOUS REVENUES

\$9,750.00 (+\$3,100.00)

Miscellaneous Revenues are those sources of revenue that are not part of normal ambulance operations or from the two (2) towns and account for about 1.1% of the 2020 budget's revenue. These include:

- Details – Service is routinely asked to covered the same events each year (State9 Racing in Bear Brook State Park, Pembroke Friends of Football – Football Games, Deerfield Fair Association – Demolition Derby, and the Amoskeag Regatta)



- CPR Courses
- Document Requests
- EMS Courses

In January or thereabouts, the Service is planning on providing an Emergency Medical Technician (EMT) course. The goal is to attract local residence to ultimately assist the Service with on-call staff. Additionally, the intent is to generate enough revenue from the EMT course to make it financially neutral to the 2020 budget (cost are covered by fees of the course). The EMT course is part of the Training and Certification budgetary line.

5. TRANSFER FROM UNSPECIFIED FUND BALANCE (to include from the CIP)

\$18,000.00 (-\$387,000.00)

As stated before, the large difference between the 2020 budget and the 2019 budget for this line is the \$365,000 that was moved through the budget from Unspecified Fund Balance for the purpose of funding the CIP. The 2019 budget also accounted for \$40,000.00 to be used from Unspecified Fund Balance to offset the costs to the towns.

For the 2020 budget, the Service plans on pulling in \$10,000.00 from the CIP to pay for the Intercept Vehicle and \$8,000.00 from Unspecified Fund Balance to offset the costs to the towns. Funds transferred in from Unspecified Fund Balance and the CIP account for about 2.1% of the 2020 budget's revenue.

X. CONCLUSION

As the Director of Tri-Town Emergency Medical Service, I hereby submit the Tri-Town EMS 2020 Budget for review and consideration.

• OVERALL Budget:	\$870,133.00
• OPERATIONAL Budget (minus CIP and Capital Expenses):	\$785,133.00
• OVERALL Budget DECREASED:	(\$242,529.00)
• OPERATIONAL Budget INCREASED:	\$37,472.00
• AMBULANCE Revenue:	\$445,000.00
• AMBULANCE Revenue INCREASED:	\$10,000.00
• ALLENTOWN Contribution:	\$174,409.00
• ALLENTOWN Contribution INCREASED:	\$56,220.00
• PEMBROKE Contribution:	\$221,974.00
• PEMBROKE Contribution INCREASED:	\$74,152.00

The Tri-Town Emergency Medical Service Budget was approved by the Tri-Town EMS Board of Directors on by a vote of 6 of 6 Board Members present.

Respectfully Submitted;

Christopher Gamache
EMS Director



LINE ITEM NUMBER	LINE ITEM NAME	2019 BUDGET	2020 BUDGET	DIFF ('20-'19)	% CHANGE
2006-33790-00000	Cont. Allenstown	\$118,189.00	\$174,409.00	\$56,220.00	47.61%
2006-34096-00000	Ambulance Billing	\$435,000.00	\$445,000.00	\$10,000.00	2.25%
2006-35020-00000	Interest	\$1.00	\$1,000.00	\$999.00	**
2006-35090-00000	Misc. Revenues	\$6,650.00	\$9,750.00	\$3,100.00	46.62%
2006-39110-00000	Cont. Pembroke	\$147,822.00	\$221,974.00	\$74,152.00	50.20%
2006-33791-00000	Fund Balance	\$405,000.00	\$18,000.00	(\$387,000.00)	(95.6%)
		\$1,112,662.00	\$870,133.00	(\$242,529.00)	
2006-42152-00063	Veh/Equip Replmnt	\$365,000.00	\$75,000.00	(\$290,000.00)	(79.5%)
2006-42152-11000	Full Time Salaries	\$233,800.00	\$255,500.00	\$21,700.00	9.3%
2006-42152-12000	Per Diem Salaries	\$228,370.00	\$248,198.00	\$19,828.00	6.9%
2006-42152-14000	Overtime	\$28,000.00	\$28,000.00	\$0.00	0.0%
2006-42152-21000	Health Insurance	\$49,500.00	\$39,000.00	(\$10,500.00)	(21.3%)
2006-42152-21100	Dental Insurance	\$6,500.00	\$5,900.00	(\$600.00)	(9.3%)
2006-42152-21500	Life Insurance	\$150.00	\$150.00	\$0.00	0.0%
2006-42152-21900	Disability	\$2,800.00	\$3,100.00	\$300.00	10.8%
2006-42152-22000	Social Security	\$30,002.00	\$32,966.00	\$2,964.00	9.9%
2006-42152-22500	Medicare	\$7,453.00	\$8,189.00	\$736.00	9.9%
2006-42152-23000	NH Retirement	\$29,621.00	\$31,160.00	\$1,539.00	5.20%
2006-42152-29000	Uniforms	\$6,500.00	\$6,500.00	\$0.00	0.0%
2006-42152-29001	Training	\$16,500.00	\$12,300.00	(\$4,200.00)	(25.5%)
2006-42152-32000	Legal Services	\$5,000.00	\$10,000.00	\$5,000.00	100%
2006-42152-34100	Telephone	\$5,000.00	\$5,820.00	\$820.00	(2.41%)
2006-42152-39000	Contract Billing SVC	\$20,500.00	\$21,750.00	\$1,250.00	6.1%
2006-42152-39100	Accounting SVC	\$5,800.00	\$5,800.00	\$0.00	0.0%
2006-42152-43000	Building Maint.	\$1.00	\$0.00	(\$1.00)	(100%)
2006-42152-44000	Amb/Monitor PMT	\$1.00	\$10,000.00	\$9,999.00	**
2006-42152-52000	Liability Insurance	\$7,500.00	\$7,500.00	\$0.00	0.0%
2006-42152-52100	Unempl. Comp	\$650.00	\$650.00	\$0.00	0.0%
2006-42152-52200	Worker's Comp	\$13,250.00	\$13,250.00	\$0.00	0.0%
2006-42152-62000	EMS Med. Supplies	\$14,500.00	\$14,500.00	\$0.00	0.0%
2006-42152-62500	Postage	\$1,900.00	\$1,900.00	\$0.00	0.0%
2006-42152-63500	Fuel	\$7,500.00	\$8,000.00	\$500.00	6.7%
2006-42152-68000	Office Supplies	\$3,500.00	\$3,200.00	(\$300.00)	8.6%
2006-42152-68001	Transcription Serv.	\$900.00	\$900.00	\$0.00	0.0%
2006-42152-74000	Medical Equipment	\$7000.00	\$5,900.00	(\$1,100.00)	(15.8%)
2006-42152-74001	Radio/Comms.	\$2,500.00	\$2,500.00	\$0.00	0.0%
2006-42152-74002	Medical Evaluation	\$4,500.00	\$4,000.00	(\$500.00)	(11.2%)
2006-42152-76001	Veh. Maint.	\$5,500.00	\$6,500.00	\$1,000.00	18.2%
2006-42152-86000	IT Maint/Rplmnt	\$2,000.00	\$2,000.00	\$0.00	0.0%
	TOTAL BUDGET:	\$1,112,662.00	\$870,133.00	(\$242,529.00)	(21.8%)
	TOTAL BUDGET MINUS CIP & Veh Repl.:	\$747,661.00	\$785,133.00	\$37,581.00	5.1%



Town of Pembroke

2020 Town Budget proposal

Report # 29835
Statement Code: 3TownBudgt

Account Number / Description	3 Years Prior Actual 1/1/2017 - 12/31/2017	2 Years Prior Budget 1/1/2018 - 12/31/2018	2 Years Prior Actual 1/1/2018 - 12/31/2018	1 Year Prior Revised 1/1/2019 - 12/31/2019	1 Year Prior Actual 1/1/2019 - 12/31/2019	2020 Budget 1/1/2020 - 12/31/2020	Budget Difference 1/1/2020 - 12/31/2020	Change %
42202 Fire Department								
1000-42202-11000 Wages - FD	165,328.11	183,750.00	163,130.32	190,614.00	154,238.55	188,500.00	(2,114.00)	(1.11)%
1000-42202-13000 Forest Fires payroll - FD	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00 %
1000-42202-14000 Overtime - FD	0.00	0.00	28.64	0.00	735.19	0.00	0.00	---
1000-42202-21000 Health Insurance - FD	8,975.52	7,786.00	6,487.50	21,690.00	509.85	884.00	(20,806.00)	(95.92)%
Notes: Buyout								
1000-42202-21100 Dental Insurance - FD	484.44	496.00	413.00	1,786.00	0.00	0.00	(1,786.00)	(100.00)%
1000-42202-21500 Life Insurance - FD	36.00	36.00	27.00	36.00	0.00	36.00	0.00	0.00 %
1000-42202-21900 Disability Insurance - FD	652.08	462.00	558.09	520.00	396.34	520.00	0.00	0.00 %
1000-42202-22000 Social Security - FD	7,350.90	8,463.00	7,954.96	8,680.00	7,830.39	8,891.00	211.00	2.43 %
1000-42202-22500 Medicare - FD	2,368.26	2,686.00	2,358.22	2,785.00	2,250.53	2,753.00	(32.00)	(1.15)%
1000-42202-23000 NH Retirement - FD	14,187.79	14,216.00	11,348.98	14,759.00	8,888.15	13,143.00	(1,616.00)	(10.95)%
1000-42202-29001 Fire & EMS Training	929.35	3,500.00	3,157.03	4,120.00	810.00	3,120.00	(1,000.00)	(24.27)%
Notes: Outside Courses and instructors 3 @ \$500; FF1 classes 2 @ \$810								
1000-42202-34100 Telephone - FD	4,154.87	3,720.00	3,646.44	3,600.00	3,123.68	3,780.00	180.00	5.00 %
1000-42202-39010 Dispatch Services - FD	59,878.00	63,195.00	63,195.00	62,084.00	62,084.00	62,952.00	868.00	1.40 %
1000-42202-43000 Testing - FD	7,835.00	10,392.00	9,093.00	12,748.00	6,211.08	13,331.00	583.00	4.57 %
Notes: SCBA Fit testing 35 @ \$70; SCBA (Re-testing) \$500; Hydro Testing \$1998; SCBA Flow testing 28 @ \$161; Compressor testing \$1200; Pump testing \$675; Ladder Testing \$2000								
1000-42202-49001 Fire Alarm Maint. - FD	2,626.00	1,300.00	1,008.00	0.00	0.00	0.00	0.00	---
1000-42202-56000 Dues & Subscriptions - FD	1,345.00	1,350.00	1,495.00	1,350.00	0.00	1,350.00	0.00	0.00 %
Notes: NFPA								
1000-42202-62000 Fire & EMS Supplies	2,801.06	5,030.00	1,556.80	4,350.00	1,674.75	3,625.00	(725.00)	(16.67)%
Notes: 25 gallons Class A foam \$19 gallon; speedy dry \$250; Miscellaneous \$1500; Building supplies \$500; EMS supplies/re-hab supplies \$900								
1000-42202-62500 Postage - FD	42.50	50.00	25.00	50.00	62.15	75.00	25.00	50.00 %
1000-42202-63500 Gas & Fuel - FD	3,945.14	4,000.00	4,327.63	4,565.00	3,572.55	4,800.00	235.00	5.15 %
1000-42202-74000 Safety Equipment Purchases - FD	2,654.19	15,612.00	8,227.64	14,282.00	5,251.20	10,046.00	(4,236.00)	(29.66)%

Town of Pembroke

2020 Town Budget proposal

Account Number / Description	3 Years Prior Actual	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	1 Year Prior Actual	2020 Budget	Budget Difference	Change %
Notes: Fire coats/pants 3@\$1625; Helmets 2@\$260; Helmet fonts 2@\$55; Nomex hoods 5@\$40; FF Boots 2@\$180; FF Gloves 10@\$75; FF gear annual preventative maintenance \$1690; Work uniform pants 10@\$54; Work uniform shirts 10@\$48; Work T shirts 25@\$8; Forestry shirts 2@\$80; Forestry gloves 5@\$5; forestry goggles 6@\$6; vehicle identification plates 5@\$20								
1000-42202-74001 Equipment Maint & Repairs - FD	4,000.25	3,715.00	6,550.05	3,715.00	1,699.54	6,240.00	2,525.00	67.97 %
Notes: Miscellaneous SCBA repairs \$1000; Compressor air quality test kit 4@\$135; cascade system repairs \$1000; gas meter maintenance \$1200; Small equipment repairs \$1500; Radio maintenance \$1000								
1000-42202-74002 New Equipment - FD	5,466.04	6,912.00	3,319.32	1,614.00	0.00	3,619.00	2,005.00	124.23 %
Notes: Small parts cleaner system \$500; Emergency road signs 3@\$300; Storz adaptors 2@\$217; Personal CO monitors 3@\$95; Short throw projector \$1500								
1000-42202-74003 Replacement Equipment - FD	7,094.43	10,586.00	5,006.86	14,460.00	0.00	14,333.00	(127.00)	(0.88)%
Notes: Four gas meter \$1800; Bathery chain saw \$700; Filing cabinets/chairs \$500; Floating pump \$3300; 5" Storz blind cap \$90; Pike poles 2@\$130; SCBA replacement bottles 2@\$1500; 2.5" gate valve \$183; Mobile radio \$3500;m Misc \$1000								
1000-42202-76001 Vehicle Maint & Repair - FD	16,060.99	5,700.00	6,466.70	6,890.00	15,049.94	19,157.00	12,267.00	178.04 %
Notes: 62E1 general Maintenance/pump repairs; 62E3 General maintenance; 62R1 General Maintenance/rust/4 rear tires/exhaust system; 62T1 General maintenance/3 batteries; 62FT1 General maintenance/Tire/Battery box; 62U1 General maintenance; 62F1 General maintenance/steering parts/battery								
1000-42202-84000 Mileage Reimbursement - FD	140.70	100.00	63.66	100.00	117.88	100.00	0.00	0.00 %
1000-42202-86000 Computer/Software Maint - FD	4,859.93	5,900.00	4,985.14	6,940.00	938.50	5,150.00	(1,790.00)	(25.79)%
Notes: Software I am responding \$650; Firehouse software \$4000; Misc \$ 500								
TOTAL 42202 Fire Department	\$323,216.55	\$360,457.00	\$314,429.98	\$383,238.00	\$275,444.27	\$367,905.00	\$ (15,333.00)	(4.00)%
GRAND TOTAL	\$323,216.55	\$360,457.00	\$314,429.98	\$383,238.00	\$275,444.27	\$367,905.00	\$ (15,333.00)	(4.00)%

PEMBROKE FIRE DEPARTMENT

2020

Budget

2020 BUDGET SUMMARY

<u>Acct #</u>	<u>Budget Area</u>	<u>Budget</u>	<u>Spent</u>	<u>%</u>	<u>Balance</u>
42202-11000	Full-Time	143,390			143,390
42202-13000	Forest Fires	45,000			45,000
42202-21000	Health Insurance	1,500			1,500
42202-21100	Dental Insurance	21,690			21,690
42202-21500	Life Insurance	1,786			1,786
42202-21900	Disability Insurance	36			36
42202-22000	Social Security	520			520
42202-22500	Medicare	8,891			8,891
42202-23000	Group II Retirement	2,753			2,753
42202-29001	Fire & EMS Training	13,122			13,122
42202-34100	Telephone	3,120			3,120
42202-39010	Dispatch	3,780			3,780
42202-43000	Testing	63,000			63,000
42202-56000	Dues	13,331			13,331
	Supplies	1,350			1,350
	Postage	3,625			3,625
42202-62500	Gasoline & Fuel	75			75
42202-63500	Personnel Safety Equipment	4,800			4,800
42202-74000	Equipment Maintenance	10,046			10,046
42202-74001	New Equipment	6,240			6,240
42202-74002	Replacement Equipment	3,619			3,619
42202-74003	Vehicle Maint & Repair	14,333			14,333
42202-76001	Mileage Reimbursement	20,157			20,157
42202-84000	Computer Expenses	100			100
42202-86000		5,150			5,150
Total Operating Budget		391,413			391,413

PEMBROKE FIRE DEPARTMENT

2020

Budget

BUDGET DETAIL

<u>Acct #</u>	<u>Budget Area</u>	<u>Item</u>	<u>Cost</u>	<u>Amount</u>
42202-11000	Payroll	Call Firefighters	143,390	
		Full Time	45,000	188,390
42202-13000	Forest Fires		1,500	1,500
42202-21000	Health Insurance		21,690	21,690
42202-21100	Dental Insurance		1,786	1,786
42202-21500	Life Insurance		36	36
42202-21900	Disability Insurance		520	520
42202-22000	Social Security	.062 of Call Firefighters & Forest Fires	8,891	8,891
42202-22500	Medicare	.0145 of Total Payroll & Forest Fires	2,753	2,753
42202-23000	Group II Retirement	29.16% of Full-Time	13,122	13,122
42202-29001	Fire & EMS Training	Outside courses and instructors 3@500	1,500	
		FF1 classes - 2 @ 810	1,620	3,120
42202-34100	Telephone	Telephone Service - 315/month	3,780	3,780
42202-39010	Dispatch		63,000	63,000
		SCBA Mask Fit Testing, 35 @ 70	2,450	
		SCBA Mask Fit Testing (Re-Testing)	500	
		Hydo-Testing	1,998	

PEMBROKE FIRE DEPARTMENT

2020

Budget

42202-43000	Testing	SCBA Flow Testing, 28 @ 161	4,508	
		Compressor Testing	1,200	
		Pump Testing	675	
		Ladder Testing	2,000	
				13,331
42202-56000	Dues	NFPA Annual Dues & Codes	1,350	1,350
		25 gallons Class "A" Foam, \$19/gallon	475	
		Speedy Dry	250	
		Miscellaneous Supplies	1,500	
		Building Supplies	500	
		EMS Supplies & Re-hab supplies	900	
42202-62000	Supplies			3,625
42202-62500	Postage		75	75
42202-63500	Gasoline & Fuel		4,800	4,800
		Fire Coats & Pants, 3 @ 1,625	4,875	
		Helmets, 2 @ 260	520	
		Helmet Fronts, 2 @ 55	110	
		Nomex Hoods, 5 @ 40	200	
		FF Boots, 2 @ 180	360	
		FF Gloves, 10 @ 75	750	
		FF Gear Annual Preventative Maintenance	1,690	
		Work Uniform Pants, 10 @ 54	540	
		Work Uniform shirts, 10 @ 48	480	
		Work T-Shirts, 25 @ 8	200	
		Forestry Shirts, 2 @ 80	160	
		Forestry Gloves 5 @ 5	25	

PEMBROKE FIRE DEPARTMENT

2020

Budget

Forestry Goggles, 6 @ 6 36

Vehicle Identification Plates, 5 @ 20 100

42202-74000 Personnel Safety Equipment

10,046

Miscellaneous SCBA Repairs 1,000
Compressor air quality test kit, 4 @ 135 540
Cascade system repairs 1,000
Gas Meter Maintenance 1,200
Small Equipment Repairs 1,500
Radio Maintenance 1,000

42202-74001 Equipment Maintenance

6,240

Small Parts Cleaner System 500
Emergency Road Signs 3@300 E1,R1,T 900
Storz Adaptors, 4"x5" 2@217 434
Personal CO Monitors 3@95 C3,O4& 285
Short Throw Projector 1,500

42202-74002 New Equipment

3,619

Four Gas Meter BL320 1,800
Battery Chain Saw T1 700
Filing Cabinets & Chairs 500
Floating Pump F1 3,300
5" Storz blind cap E3 90
Pike Poles 2@ E1&E3 260
SCBA Replacement Bottles 2 @ 1500 3,000
2.5" Gate Valve E1 183
Mobile Radio E2 3,500
Miscellaneous 1,000

42202-74003 Replacement Equip

14,333

PEMBROKE FIRE DEPARTMENT

2020

Budget

62E1	General Maintenance	800	
	Pump Repairs	9,133	
62E3	General Maintenance	900	
62R1	General Maintenance	900	
	Rust	400	
	4 Rear Tires	1,964	
	Refrigerator	1,000	
	Exhaust system	800	
62T1	General Maintenance	800	
	3 Batteries	360	
62FT1	General Maintenance	600	
	Tire, Used	150	
	Battery box	300	
62U1	General Maintenance	600	
62F1	General Maintenance	700	
	Steering parts	600	
	Battery	150	
			20,157
42202-76001	Vehicle Maint & Repair		
42202-84000	Mileage Reimbursement	100	100
	Software, I Am Responding	650	
	Firehouse Software License	4,000	
	Miscellaneous Repairs/Expenses	500	
42202-86000	Computer Expenses		5,150
Total Operating Budget			391,413

Town of Pembroke

2020 Town Budget proposal

Report # 29836

Statement Code: 3TownBudget

Account Number / Description	3 Years Prior Actual 1/1/2017 - 12/31/2017	2 Years Prior Budget 1/1/2018 - 12/31/2018	2 Years Prior Actual 1/1/2018 - 12/31/2018	1 Year Prior Revised 1/1/2019 - 12/31/2019	1 Year Prior Actual 1/1/2019 - 12/31/2019	2020 Budget 1/1/2020 - 12/31/2020	Budget Difference 1/1/2020 - 12/31/2020	Change %
42904 Emergency Management								
1000-42904-11000 Wages - EM	400.00	400.00	0.00	400.00	0.00	1.00	(399.00)	(99.75)%
1000-42904-22000 Social Security - EM	24.80	25.00	0.00	25.00	0.00	1.00	(24.00)	(96.00)%
1000-42904-22500 Medicare - EM	5.80	6.00	0.00	6.00	0.00	1.00	(5.00)	(83.33)%
1000-42904-29001 Training & Education - EM	5,500.00	1,750.00	1,750.00	16,625.00	5,600.00	1,000.00	(15,625.00)	(93.98)%
1000-42904-34100 Telephone - EM	1,533.70	1,550.00	1,993.41	1,738.00	1,321.65	1,762.00	24.00	1.38 %
1000-42904-62000 Department Supplies - EM	1,600.00	1,600.00	0.00	1,600.00	0.00	1,600.00	0.00	0.00 %
1000-42904-74000 Equipment -EM	488.80	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00 %
TOTAL 42904 Emergency Management	\$9,573.10	\$6,831.00	\$3,743.41	\$21,894.00	\$6,921.65	\$5,865.00	\$ (16,029.00)	(73.21)%
GRAND TOTAL	\$9,573.10	\$6,831.00	\$3,743.41	\$21,894.00	\$6,921.65	\$5,865.00	\$ (16,029.00)	(73.21)%

PEMBROKE FIRE DEPARTMENT

2020
Budget

Major Equipment Capital Reserve Contribution	140,000
Small Equipment Capital Reserve Contribution	10,000
Total Fire Department Budget	541,413

2020 EMD BUDGET SUMMARY

<u>Acct #</u>	<u>Budget Area</u>	<u>Budget</u>	<u>Spent</u>	<u>%</u>	<u>Balance</u>
42904-11000	Salaries				
42904-22000	Social Security				
42904-22500	Medicare				
42904-29001	Training & Education	1,000			1,000
42904-34100	Telephone	1,762			1,762
42904-62000	Supplies/River Gauge	1,600			1,600
42904-74000	Equipment	1,500			1,500
Total Operating Budget		5,862			5,862

Training line for school training exercise involving school shooting.