



JEFFERSON COUNTY COMMISSION

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DATE: September 21, 2017

TO: Honorable Commissioners
Jefferson County, West Virginia

FROM: Michelle Gordon, Finance Director

RE: Ambulance Fee Analysis

Executive Summary

Based on discussions during the FY2017-2018 Budget process, a review of existing fees charged to Jefferson County property owners for providing ambulance services was performed. That review analyzed call volume by property type, future Jefferson County Emergency Services Authority (JCESA) staffing needs, existing financial constraints, and projected costs of providing JCESA services to develop potential rate structures. This analysis will open dialogue between Commissioners and staff for further review and assumption considerations. The goal is to establish an ambulance fee structure for implementation in the FY19 Budget with an effective date of 7/1/2018.

Overview

An analysis of calls for service indicates that 75% (3,238 in 2016) of all calls (4,329 total in 2016) are for residential properties. The County's assessable base is made up primarily of residential properties at 94.9% (20,812 of 21,931 in 2014). All property types experience repeat calls to certain addresses. In 2016, only 9.6% of residential properties (2,007 addresses) had calls for service out of 20,812, and 29.0% of non-residential properties (325 addresses) had calls for service out of 1,119. Certain property types experienced higher repeat calls than others. In 2016, outliers for service calls were identified as: non-owner occupied residential properties averaged 12 calls per year of the addresses serviced; calls to the race track totaled 173; hotels, food service and grocery stores averaged 10-12 calls per address; and large department stores averaged 30 calls for service.

The County is facing several financial constraints as it looks toward funding current and future operations. The County experienced a (38%) decline in gambling revenues since FY12, from \$5.9 million annually in FY12 to \$3.0 million budgeted for FY18. A (76%) decline in permitting revenue since FY06 also occurred, or from \$1.0 million annually in FY06 to \$245,000 budgeted for FY18. The County has realized a slow recovery of the assessable base market value from a high of \$4.0 billion in FY09, a low of \$3.0 billion in FY14 to the current base of \$3.5 billion in FY18. The State of WV recognizes that tax revenue is not sufficient to cover all of the services provided by the County.

The Jefferson County Emergency Service Agency (JCESA) has indicated that 13.3 full time equivalent positions are needed in order to cover peak time emergency call needs at each of the County's 7 fire stations at an estimated cost of \$1.1 million. Potential scenarios were projected to begin the process of restructuring the fee charged for ambulance fee billings.

Recommendations

Because the State of WV has provided the County with enabling legislation to fund Emergency Services for property owners, businesses and visitors of Jefferson County, it is my recommendation that the County begin the process of phasing out the General Fund contribution to make the service self-supporting. I recommend that the fee be realigned based on the actual calls for service by property type so that it is funded 75% by residential properties, and 25% by non-residential properties; and, that outliers or high user property types are also billed at a higher rate. Any approval for additional staff should be phased in over a 5-10 year period. Lastly, it is my recommendation that phasing in of these adjustments should occur over a 10 year period to minimize the impact on property owners. Scenario 9 projects all of these recommendations and the impact on revenues, expenditures and expected billing rates for property owners.

DETAILED ANALYSIS

As part of the detailed analysis leading up to the ambulance fee rate recommendations, several components that make up emergency ambulance services were analyzed. Those components include:

- Call Volume by Property Type
- Existing County Financial Constraints
- Future JCESA Staffing Needs
- JCESA Current Revenues & Expenditures
- Projected JCESA Expenditures
- Rate Structure
- Recommendations

Call Volume by Property Type

Call volume was reviewed by the following property types: residential, commercial, government, health care, education, non-profit, and POI (Places of Interest). *(See Attachment 1)*

Calls for service in 2015 totaled 4,149 and 2016 totaled 4,329 which is an increase of 4.3% (180 calls) attributed to an increase of 6.9% (210 calls) for residential properties or from 3,028 calls in 2015 to 3,238 calls in 2016. In 2015 and 2016, calls for service to residential properties made up the majority of all calls at 73.0% (3,028 of 4,149) and 74.8% (3,238 of 4,329) respectively. Commercial and health care made up the next highest call generators for 2015 – 13.5% (560 calls) and 6.8% (281 calls), and for 2016 - - 12.4% (538 calls) and 6.5% (282 calls) respectively.

Total call volume is summarized in the tables below:

Property Type	Total Calls		Addresses Serviced		Calls per Address		% of Total Calls	
	2015	2016	2015	2016	2015	2016	2015	2016
Residential	3,028	3,238	1,822	2,007	1.7	1.6	73.0%	74.8%
Commercial	560	538	150	181	3.7	3.0	13.5%	12.4%
Government	104	113	45	47	2.3	2.4	2.5%	2.6%
Health Care	281	282	12	14	23.4	20.1	6.8%	6.5%
Education	119	106	36	39	3.3	2.7	2.9%	2.4%
Non-Profit	34	23	23	20	1.5	1.2	0.8%	0.5%
POI	23	29	22	24	1.0	1.2	0.6%	0.7%
	<u>4,149</u>	<u>4,329</u>	<u>2,110</u>	<u>2,332</u>	<u>2.0</u>	<u>1.9</u>		

Analysis of call volume also indicates that many properties have *repeat calls for service*. Repeat calls for service to residential properties in 2015 and 2016 averaged 1.7 (1,822 of 3,028) and 1.6 (2,007 of 3,238) respectively. Properties designated with a health care use (urgent care, nursing homes, primary care physicians, etc) had the highest number of repeat calls for service in 2015 and 2016 at 23.4 (281 calls) and 20.1 (282 calls) respectively.

Calls as a percent of total property addresses: Using 2014 assessor address data, the make-up of the County's 21,931 properties is primarily residential at 94.9% with 20,812 residential properties and 5.1% with 1,119 commercial properties. In 2015 and 2016, calls for service to separate, distinct residential properties were 1,822 and 2,007 respectively. This indicates that in 2015, 8.8% (1,822 addresses) of the County's total residential properties (20,812 total addresses) are accounting for 73.0% of total JCESA expenditures. Total residential property usage increased from 8.8% in 2015 to 9.6% in 2016 (2,007 addresses of 20,812 total addresses) and accounts for 74.8% of total JCESA expenditures.

Calls by County total residential and non-residential properties:

Property Type	Addresses Serviced		Total Address Count		Total Property SF		% Calls per Address	
	2015	2016	2014	% of Total	2014	% of Total	2015	2016
Residential	1,822	2,007	20,812	94.9%	40,392,811	86.8%	8.8%	9.6%
Non-Residential	288	325	1,119	5.1%	6,130,893	13.2%	25.7%	29.0%
	<u>2,110</u>	<u>2,332</u>	<u>21,931</u>		<u>46,523,704</u>		<u>9.6%</u>	<u>10.6%</u>

Within property types, 2016 data was further broken down to determine *outliers for service calls*.

- Residential: apartments and non-owner occupied residential properties averaged 12 calls per address serviced.
- Commercial:
 - Calls for service to the racetrack totaled 173 of the 538 total commercial calls or 32.2%
 - Restaurants, grocery stores, hotels and convenience stores averaged 10-12 calls per address
 - Large department stores (Walmart, Home Depot) averaged 30 calls per address

Existing County Financial Constraints

Declining Gambling Revenue. In prior years, the County relied heavily on gambling revenues to fund County services and capital outlay projects (*See Attachment 4 for more detail*). Gambling revenues have been declining rapidly since FY2012 when Maryland legislation enabled casinos to operate within the state of MD. Gambling revenue totaled \$5.9 million in FY12. Since FY12, Gambling revenue decreased to \$3.9 million in FY17 and is budgeted to decrease in FY18 to \$3.5 million. Cumulatively since FY12, gambling revenue has decreased by (38%) or a total of (\$9.8 million) in cumulative revenue loss.

Fiscal Year	Table Games	Video Lottery	Total Gambling	% Chg	Cumulative Decrease	
					Amount	% Chg
FY12 Actual	\$ 1,596,516	\$ 4,269,886	\$ 5,866,402			
FY13 Actual	1,556,473	3,632,491	5,188,964	-11.5%	\$ (677,438)	-12%
FY14 Actual	1,032,251	3,365,543	4,397,794	-15.2%	(2,146,046)	-25%
FY15 Actual	891,153	3,237,305	4,128,458	-6.1%	(3,883,990)	-30%
FY16 Actual	853,009	3,263,264	4,116,273	-0.3%	(5,634,119)	-30%
FY17 Actual	736,572	3,183,192	3,919,764	-4.8%	(7,580,757)	-33%
FY18 Budget	617,700	3,020,000	3,637,700	-7.2%	(9,809,459)	-38%

Slow Recovery of Assessable Base. The County's assessable base reached was \$4.0 billion in FY2009. The assessable base began decreasing in FY2010 and decreased to a low of \$3.0 billion in FY2014. The assessable base has been increasing in recent years primarily due to new construction. New construction accounted for \$118 million of the \$122 million increase in FY2018.

Valuation (per \$100 of assessed value)

Fiscal Year	Class II			Class III			Class IV			Totals	% Chg	New Property	Existing property	% Chg
	Tot	% Chg	% of	Tot	% Chg	% of	Tot	% Chg	% of					
FY2018	2,184,710,420	62.2%	2.7%	942,520,834	26.8%	8.7%	387,012,500	11.0%	-2.7%	3,514,243,754	3.6%	117,815,590	3,396,428,164	0.1%
FY2017	2,127,107,610	62.7%	7.5%	867,108,278	25.6%	1.8%	397,765,932	11.7%	5.5%	3,391,981,820	5.8%	50,125,292	3,341,856,528	4.2%
FY2016	1,977,898,240	61.7%	4.0%	851,651,539	26.6%	1.0%	376,990,644	11.8%	0.2%	3,206,540,423	2.7%	46,833,731	3,159,706,692	1.2%
FY2015	1,901,426,070	60.9%	3.5%	843,296,811	27.0%	-0.5%	376,253,589	12.1%	3.1%	3,120,976,470	2.3%	36,258,450	3,084,718,020	1.2%
FY2014	1,837,314,930	60.3%	-1.5%	847,249,885	27.8%	1.4%	364,890,027	12.0%	-0.5%	3,049,454,842	-0.6%	51,775,592	2,997,679,250	-2.3%
FY2013	1,865,152,520	60.8%	-6.2%	835,533,540	27.2%	-1.5%	366,552,161	12.0%	-1.2%	3,067,238,221	-4.4%	51,975,811	3,015,262,410	-6.0%
FY2012	1,989,212,550	62.0%	-6.2%	848,325,714	26.4%	-2.3%	370,977,693	11.6%	-7.1%	3,208,515,957	-5.3%	50,148,602	3,158,367,355	-6.8%
FY2011	2,119,649,580	62.6%	-15.9%	868,421,052	25.6%	-9.9%	399,273,387	11.8%	-8.9%	3,387,344,019	-13.6%	33,797,775	3,353,546,244	-14.5%
FY2010	2,520,735,550	64.3%	-1.9%	963,739,417	24.6%	-3.9%	438,125,221	11.2%	0.7%	3,922,600,188	-2.1%	90,913,324	3,831,686,864	-4.4%
FY2009	2,568,421,740	64.1%	16.0%	1,002,329,292	25.0%	12.9%	435,255,769	10.9%	23.6%	4,006,006,801	15.7%	127,335,046	3,878,671,755	12.0%

Decline in Permitting Revenue. As a result of the downturn in the economy as shown in the assessable base figures, permitting revenue also declined. Permitting revenue reached a high of \$1.0 million in FY06 and decreased to its' lowest in FY12 at \$164,000. As also shown in the slow recovery of the assessable base, permitting revenue is also slowly increasing. Since the low of \$164,000 in FY12, revenue has increased to \$253,000 in FY17. This is still significantly lower than FY06 revenue numbers. Cumulatively since FY06, permit revenue has decreased by (77%) or a total of (\$9.0 million) in cumulative revenue loss.

Permitting Revenue by Year:

Fiscal Year	Actual	% Chg	Cumulative	
			Amount	% Chg
FY06	1,043,310			
FY07	635,825	-39.1%	(407,485)	-39.1%
FY08	577,755	-9.1%	(873,040)	-44.6%
FY09	309,435	-46.4%	(1,606,915)	-70.3%
FY10	209,482	-32.3%	(2,440,743)	-79.9%
FY11	262,478	25.3%	(3,221,575)	-74.8%
FY12	163,730	-37.6%	(4,101,155)	-84.3%
FY13	182,298	11.3%	(4,962,167)	-82.5%
FY14	200,140	9.8%	(5,805,337)	-80.8%
FY15	239,528	19.7%	(6,609,119)	-77.0%
FY16	241,384	0.8%	(7,411,045)	-76.9%
FY17	252,580	4.6%	(8,201,776)	-75.8%
FY18 Budget	245,000		(9,000,086)	-76.5%

Expenditures by Funding Source. On July 20, 2017, reports outlining expenditures by funding source were presented to the Commission for review (*See Attachment 2*). That report highlighted expenditures that are statutorily required to be funded by tax revenues; additionally, that report showed that tax revenue currently received is not sufficient to cover statutorily required departments, services, and capital outlay for those departments. The deficit for FY18 of tax revenue to statutory expenditures is (\$123,000). The County is not statutorily required to fund Emergency Services. The State of West Virginia recognizes that tax revenue is not sufficient to cover all of the services provided by the County. WV State Code Chapter 7, Article 15 (*WV Code §7-15, See Attachment 3*) titled the "Emergency Ambulance Service Act of 1975" provided the County with enabling legislation to fund Emergency Services for property owners, businesses, and visitors of Jefferson County. Cumulatively, since FY06, permit and gambling revenue has decreased by a total of \$18.8 million. As a result of this state code and declines in gambling, and permit revenues, the County implemented an ordinance to allow billing of Ambulance Fees to partially cover emergency service expenditures. That fee became effective 7/1/2014 (*See Attachment 5, Emergency Ambulance Service Fee Ordinance*).

Future JCESA Staffing Needs

The JCESA Director provided information regarding staffing needs and future department goals. In order to cover peak time emergency call needs at each of the County's 7 fire stations, an additional 13.3 full time equivalent (FTE) positions would be needed. To onboard one FTE, a total cost of \$82,000 is needed to cover training, gear, annual salary, and employer paid benefits. The total cost for 13.3 FTE positions is \$1,090,600. (*See Attachment 6*)

JCESA Current Revenues and Expenditures

Revenues. FY18 budget includes \$708,168 on the cash basis (\$790,000 accrual basis) for remittance of ambulance fee revenue collected. The remaining \$2,619,234 in budgeted expenditures are funded by other general revenues collected by the County. Other general revenues include: other taxes; gambling revenue; franchise fees; and department fees charged for services provided.

Expenditures. The FY18 budget is \$3.3 million to partially fund Fire and Emergency Medical Services for County property owners, residents, businesses, and visitors.

Department	FY16 Actual	FY17 Actual	% Inc	FY18 Budget	% Inc
Fire	\$ 420,000	\$ 595,000	42%	\$ 665,000	12%
JCESA	2,439,972	2,506,548	3%	2,662,402	6%
Total	\$ 2,859,972	\$ 3,101,548	8%	\$ 3,327,402	7%

Projected JCESA Expenditures

The amount needed to partially fund Fire and fund JCESA is estimated to increase by 3% from FY18 to FY19 for an estimated \$3.4 million expenditure budget to maintain the current level of services. The grand total needed to partially fund Fire and fund JCESA with 13.3 additional FTE positions in FY19 is \$4.5 million.

<u>Department</u>	<u>FY18 Budget</u>	<u>% Inc</u>	<u>FY19 Estimate</u>	<u>% Inc</u>
Fire	\$ 665,000	12%	\$ 685,000	3%
JCESA	2,662,402	6%	2,742,300	3%
Total	<u>\$ 3,327,402</u>	7%	<u>3,427,300</u>	3%
<i>JCESA Needs Assessment</i>				
13.3 Add'l Positions \$82k ea			1,090,600	
Grand Total			<u>\$ 4,517,900</u>	

Phased in Expenditure Projections. In order to achieve the goal of adding 13.3 FTE positions and make it affordable, phasing in of those additional positions should be explored. Potential phasing in of those positions is projected below over a 5 year and 10 year period for reference.

<u>Department</u>	<u>Five Year Phase In</u>					
	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Fire	665,000	685,000	705,600	726,800	748,600	771,100
JCESA	2,662,402	2,742,300	2,824,600	2,909,300	2,996,600	3,086,500
Total	<u>3,327,402</u>	<u>3,427,300</u>	<u>3,530,200</u>	<u>3,636,100</u>	<u>3,745,200</u>	<u>3,857,600</u>
<i>Needs Assessment</i>						
13.3 Add'l Positions \$82k ea	-	164,000	354,240	606,782	861,850	1,119,469
Grand Total	<u>3,327,402</u>	<u>3,591,300</u>	<u>3,884,440</u>	<u>4,242,882</u>	<u>4,607,050</u>	<u>4,977,069</u>
Positions Added		2.00	2.30	3.00	3.00	3.00
Position Cost w/Inflation		82,000	82,000	83,000	83,000	83,000

<u>Department</u>	<u>Ten Year Phase In</u>										
	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
Fire	665,000	685,000	705,600	726,800	748,600	771,100	794,200	818,000	842,500	867,800	893,800
JCESA	2,662,402	2,742,300	2,824,600	2,909,300	2,996,600	3,086,500	3,179,100	3,274,500	3,372,700	3,473,900	3,578,100
Total	<u>3,327,402</u>	<u>3,427,300</u>	<u>3,530,200</u>	<u>3,636,100</u>	<u>3,745,200</u>	<u>3,857,600</u>	<u>3,973,300</u>	<u>4,092,500</u>	<u>4,215,200</u>	<u>4,341,700</u>	<u>4,471,900</u>
<i>Needs Assessment</i>											
13.3 Add'l Positions \$82k ea	-	82,000	189,420	274,314	443,057	530,488	618,793	790,981	882,891	1,059,719	1,154,317
Grand Total	<u>3,327,402</u>	<u>3,509,300</u>	<u>3,719,620</u>	<u>3,910,414</u>	<u>4,188,257</u>	<u>4,388,088</u>	<u>4,592,093</u>	<u>4,883,481</u>	<u>5,098,091</u>	<u>5,401,419</u>	<u>5,626,217</u>
Positions Added		1.00	1.30	1.00	2.00	1.00	1.00	2.00	1.00	2.00	1.00
Position Cost w/Inflation		82,000	82,000	83,000	83,000	83,000	83,000	83,000	84,000	84,000	84,000

Rate Structure

Current Rate Analysis. In the "Call Volume by Type" section, it was determined that residential properties make up approximately 75% of all calls for service and non-residential properties make up the remaining 25%. Based on that call make up, the rates currently being billed to County customers for the portion not being funded by the General Fund is *disproportionate by type*.

With a current residential per unit rate of \$35.00, residential billings are estimated to generate \$695,000 in revenue out of the \$790,000 total budgeted revenue, which is 88% of the total revenue. Based on the historical actual call volume attributable to residential properties of 75% and the FY18 budgeted ambulance fee billing revenue of \$790,000, one would expect residential properties to cover \$592,500 of that amount. A more proportionate fee between residential and commercial customers would mirror that 75% / 25% ratio and would look more like \$29.00 per residential unit and \$177.00 per commercial unit instead of \$35.00 and \$85.00 respectively.

Revenues	Current Rates				Proportionate Rates			
	Amount	% of Tot	Rate	Total Revenue	Amount	% of Tot	Rate	Total Revenue
General Fund				\$2,537,402				\$2,537,402
Ambulance Fee Revenue								
Residential	\$ 694,885	88%	\$ 35.00		\$ 592,500	75%	\$ 29.00	
Commercial	95,115	12%	\$ 85.00	790,000	197,500	25%	\$ 177.00	790,000
Total Revenue				<u>\$3,327,402</u>				<u>\$3,327,402</u>

Outlier Analysis.

When the detail of the actual calls for service was reviewed, several outliers, or high caller property types, were identified. Based on calls for service, 41.1% of residential calls for service are to non-owner occupied properties. Of the 22,200 total residential units, there are only 4,265 non-owner occupied units. This makes non-owner occupied properties and apartment units an outlier.

Additionally, for non-residential properties in 2016 the race track generated 173 (18.7%) calls for service, healthcare facilities generated an average of 20.1 (30.5%) calls per address, and Shepherd University generated 63 (6.8%) calls out of the 1,091 non-residential calls for service. For 2016, outliers included non-owner occupied residential properties as well as several non-residential property types as follows:

Property Type	Avg/Yr	Total Calls	% of Type
Residential		3,238	
Owner Occupied			58.9%
Non-owner Occupied	2.1		41.1%
Non-Residential			
Commercial-Othr		538	15.6%
Race Track	173.0		18.7%
Hotel/Motel	4.9		6.4%
Shopping Center	14.0		17.5%
Health Care	20.1	282	30.5%
Education	43.0	106	4.5%
Shepherd	63.0		6.8%
Other		165	Excluded
		<u>4,329</u>	

With the information determined in the Outlier Analysis section, further breakdown of the rates based on the proportionate use by property type can be formulated. Based on the FY18 budgeted Ambulance Fee revenue of \$790,000 and accounting for the use by property type, the fee for owner occupied residential properties would most likely decrease to approximately \$20-25 per unit, and increase for non-owner occupied residential properties to \$55-65 per unit.

Additional breakdown of the non-residential properties also indicates that the rates for outliers would increase proportionate to their usage (race track \$36,930; Health care \$2,620 per unit; and, Shepherd University \$13,430, etc) and the annual rate would decrease for other-commercial properties to \$40 per unit.

The estimated rates based on actual annual calls for service by property type is as follows:

Property Type	Avg/Yr	Total	% of	Revenue by		Rate by	No. of	Rate by Type
		Calls	Type	Type	Res/Non-res Subtotals	Type	Units	Recomm
Residential		3,238						
Owner Occupied			58.9%	\$ 348,983		\$ 18	19,312	\$ 20
Non-owner Occupied	2.1		41.1%	\$ 243,518	\$ 592,500	\$ 57	4,265	\$ 60
Non-Residential								
Commercial-Othr		538	15.6%	\$ 30,810		\$ 40	777	\$ 40
Race Track	173.0		18.7%	\$ 36,933		\$ 36,933	1	\$ 36,930
Hotel/Motel	4.9		6.4%	\$ 12,640		\$ 316	40	\$ 320
Shopping Center	14.0		17.5%	\$ 34,563		\$ 576	60	\$ 580
Health Care	20.1	282	30.5%	\$ 60,238		\$ 2,619	23	\$ 2,620
Education	43.0	106	4.5%	\$ 8,886		\$ 240	37	\$ 240
Shepherd	63.0		6.8%	\$ 13,430		\$ 13,430	1	\$ 13,430
Other		165	Excluded		\$ 197,500			
		<u>4,329</u>			<u>\$ 790,000</u>		<u>24,516</u>	

The total cost to provide partial fire and ambulance services for FY19 is estimated to be \$3,427,300 without the addition of needed staffing. To realign the ambulance fee to cover the actual cost of providing those services, the fee for residential properties would be \$80 annually for owner occupied and \$700 for non-owner occupied. The annual cost of providing those services to the race track is \$160,230, Shepherd University is \$58,260, and \$170 for other, non-outlier commercial properties. The table below details those calculations for ambulance services alone and for both partial fire and ambulance services:

		Actual Cost of Services						
		Ambulance Services			Ambulance and Partial Fire Services			
Property Type	% of Type		Revenue by	Res/Non-res	Rate by Type	Revenue by	Res/Non-res	Rate by Type
			Type	Subtotals	Recomm	Type	Subtotals	Recomm
Residential								
Owner Occupied	58.9%		\$ 1,211,414		\$ 60	\$ 1,514,013		\$ 80
Non-owner Occupied	41.1%	100.0%	\$ 845,316	\$ 2,056,730	\$ 560	\$ 1,056,467	\$ 2,570,480	\$ 700
Non-Residential								
Commercial-Othr	15.6%		\$ 106,949		\$ 140	\$ 133,664		\$ 170
Race Track	18.7%		\$ 128,202		\$ 128,200	\$ 160,225		\$ 160,230
Hotel/Motel	6.4%		\$ 43,876		\$ 1,100	\$ 54,836		\$ 1,370
Shopping Center	17.5%		\$ 119,975		\$ 2,000	\$ 149,944		\$ 2,500
Health Care	30.5%		\$ 209,099		\$ 9,090	\$ 261,330		\$ 11,360
Education	4.5%		\$ 30,850		\$ 830	\$ 38,557		\$ 1,040
Shepherd	6.8%		\$ 46,619		\$ 46,620	\$ 58,264		\$ 58,260
Other	Excluded	100.0%		\$ 685,570			\$ 856,820	
			<u>\$ 2,742,300</u>	<u>\$ 2,742,300</u>		<u>\$ 3,427,300</u>	<u>\$ 3,427,300</u>	

Phased in Revenue Projections

Realignment of the rate structure could be phased in over a 5 or 10 year period. Several scenarios for phasing in the revised rates are in the tables in this sections. For the purposes of this analysis, only the JCESA expenditures were included. Other scenarios can also be developed based on upcoming discussions. **None of the scenarios presented will commit the Commission to adding staff or prevent future Commission's from adding staff to JCESA or other departments. All future year budgets are dependent on available funding at that time particularly as it relates to any General Fund Contribution and will ultimately be determined during that year's budget process. Based on the declining revenues outlined in the 'Existing County Financial Constraints' section, maintaining the General Fund contribution at its current rate may not be affordable or sustainable in future years. These projections are for analysis purposes only.**

5 Year Period

Scenario 1: Maintains the current General Fund contribution rate, addition of ESA staff, and implements the property type use ratio of 75% residential / 25% non-residential.

Scenario 1	FY18		FY19		FY20	FY21	FY22	FY23
Revenues								
General Fund Contribution	1,952,300		71%	2,063,473	2,256,976	2,496,419	2,739,500	2,986,238
Amulance Billing Revenue								
Residential	592,500	75%	22%	639,386	699,345	773,538	848,859	925,313
Non-residential	197,500	25%	100%	203,441	222,519	246,126	270,092	294,418
Total Revenue	<u>\$ 2,742,300</u>		100%	<u>\$ 2,906,300</u>	<u>\$ 3,178,840</u>	<u>\$ 3,516,083</u>	<u>\$ 3,858,451</u>	<u>\$ 4,205,969</u>
Residential Fee	\$ 35.00			\$ 30.00	\$ 33.00	\$ 36.00	\$ 40.00	\$ 43.00
Non-residential Fee	\$ 85.00			\$ 182.00	\$ 197.00	\$ 217.00	\$ 237.00	\$ 257.00
Expenditures								
JCESA	\$ 2,742,300			\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500
Needs Assessment:								
13.3 Add'l Positions \$82k ea				164,000	354,240	606,782	861,850	1,119,469
Grand Total	<u>2,742,300</u>			<u>2,906,300</u>	<u>3,178,840</u>	<u>3,516,082</u>	<u>3,858,450</u>	<u>4,205,969</u>
Positions Added			13.30	2.00	2.30	3.00	3.00	3.00
Position Cost w/Inflation				82,000	82,000	83,000	83,000	83,000

Scenario 2: Maintains the current General Fund contribution rate, addition of ESA staff, implements the property type use ratio of 75% residential / 25% non-residential, and implements the property breakdown for outliers.

Scenario 2	FY18		FY19		FY20	FY21	FY22	FY23
Revenues								
General Fund Contribution	1,952,299		71%	2,069,057	2,263,084	2,503,172	2,746,910	2,994,319
Amulance Billing Revenue								
Residential								
Owner Occupied	348,983	58.9%	12.73%	369,853	404,536	447,453	491,023	535,247
Non-ownder Occupied	243,518	41.1%	100%	258,082	282,284	312,232	342,634	373,494
Non-residential								
Commercial-Other	30,810	15.6%	1.12%	32,652	35,714	39,503	43,350	47,254
Race Track	36,933	18.7%	1.35%	39,142	42,813	47,355	51,966	56,646
Hotel/Motel	12,640	6.4%	0.46%	13,395	14,651	16,206	17,784	19,385
Shopping Center	34,563	17.5%	1.26%	36,631	40,066	44,317	48,632	53,012
Health Care	60,238	30.5%	2.20%	63,840	69,826	77,234	84,755	92,388
Education	8,886	4.5%	0.32%	9,416	10,299	11,392	12,501	13,627
Shepherd	13,430	6.8%	0.49%	14,232	15,567	17,218	18,895	20,597
Total Revenue	<u>\$ 2,742,300</u>		100%	<u>\$ 2,906,300</u>	<u>\$ 3,178,840</u>	<u>\$ 3,516,082</u>	<u>\$ 3,858,450</u>	<u>\$ 4,205,969</u>
Residential Fees	\$ 35.00							
Owner Occupied				\$ 19.00	\$ 20.00	\$ 23.00	\$ 25.00	\$ 27.00
Non-ownder Occupied				\$ 60.00	\$ 66.00	\$ 73.00	\$ 80.00	\$ 87.00
Non-residential Fees	\$ 85.00							
Commercial-Other				\$ 42.00	\$ 45.00	\$ 50.00	\$ 55.00	\$ 60.00
Race Track				\$ 39,142.00	\$ 42,813.00	\$ 47,355.00	\$ 51,966.00	\$ 56,646.00
Hotel/Motel				\$ 334.00	\$ 366.00	\$ 405.00	\$ 444.00	\$ 484.00
Shopping Center				\$ 610.00	\$ 667.00	\$ 738.00	\$ 810.00	\$ 883.00
Health Care				\$ 2,775.00	\$ 3,035.00	\$ 3,358.00	\$ 3,685.00	\$ 4,016.00
Education				\$ 254.00	\$ 278.00	\$ 307.00	\$ 337.00	\$ 368.00
Shepherd				\$ 14,232.00	\$ 15,567.00	\$ 17,218.00	\$ 18,895.00	\$ 20,597.00
Expenditures								
JCESA	\$ 2,742,300			\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500
Needs Assessment:								
13.3 Add'l Positions \$82k ea				164,000	354,240	606,782	861,850	1,119,469
Grand Total	<u>2,742,300</u>			<u>2,906,300</u>	<u>3,178,840</u>	<u>3,516,082</u>	<u>3,858,450</u>	<u>4,205,969</u>
Positions Added			13.30	2.00	2.30	3.00	3.00	3.00
Position Cost w/Inflation				82,000	82,000	83,000	83,000	83,000

Scenario 3: Phases out the General Fund contribution to make the service self-supporting, addition of ESA staff, and implements the property type use ratio of 75% residential / 25% non-residential.

Scenario 3	FY18		FY19		FY20	FY21	FY22	FY23
Revenues								
General Fund Contribution	1,952,300		71%	2,063,473	1,692,732	1,248,209	684,875	-
Amulance Billing Revenue								
Residential	592,500	75%	22%	639,386	1,120,541	1,705,300	2,382,593	3,154,477
Non-residential	197,500	25%	100%	203,441	365,567	562,573	790,982	1,051,492
Total Revenue	<u>\$ 2,742,300</u>		100%	<u>\$ 2,906,300</u>	<u>\$ 3,178,840</u>	<u>\$ 3,516,082</u>	<u>\$ 3,858,450</u>	<u>\$ 4,205,969</u>
Residential Fee	\$ 35.00			\$ 30.00	\$ 53.00	\$ 81.00	\$ 112.00	\$ 148.00
Non-residential Fee	\$ 85.00			\$ 182.00	\$ 324.00	\$ 497.00	\$ 695.00	\$ 919.00
Expenditures								
JCESA	\$ 2,742,300			\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500
Needs Assessment:								
13.3 Add'l Positions \$82k ea				164,000	354,240	606,782	861,850	1,119,469
Grand Total	<u>2,742,300</u>			<u>2,906,300</u>	<u>3,178,840</u>	<u>3,516,082</u>	<u>3,858,450</u>	<u>4,205,969</u>
Positions Added			13.30	2.00	2.30	3.00	3.00	3.00
Position Cost w/Inflation				82,000	82,000	83,000	83,000	83,000

Scenario 4: Phases out the General Fund contribution to make the service self-supporting, addition of ESA staff, implements the property type use ratio of 75% residential / 25% non-residential, and implements the property breakdown for outliers.

Scenario 4	FY18		FY19		FY20	FY21	FY22	FY23
Revenues								
General Fund Contribution	1,952,299		71%	2,069,057	1,697,313	1,251,585	686,728	-
Amulance Billing Revenue								
Residential								
Owner Occupied	348,983	58.9%	12.73%	369,853	654,465	1,000,342	1,401,109	1,857,987
Non-ownder Occupied	243,518	41.1%	100%	258,082	456,683	698,032	977,684	1,296,490
Non-residential								
Commercial-Other	30,810	15.6%	1.12%	32,652	57,779	88,315	123,697	164,033
Race Track	36,933	18.7%	1.35%	39,142	69,262	105,866	148,278	196,629
Hotel/Motel	12,640	6.4%	0.46%	13,395	23,704	36,231	50,747	67,295
Shopping Center	34,563	17.5%	1.26%	36,631	64,818	99,073	138,763	184,011
Health Care	60,238	30.5%	2.20%	63,840	112,966	172,668	241,844	320,705
Education	8,886	4.5%	0.32%	9,416	16,665	25,474	35,681	47,317
Shepherd	13,430	6.8%	0.49%	14,232	25,185	38,496	53,919	71,502
Total Revenue	<u>\$ 2,742,300</u>		100%	<u>\$ 2,906,300</u>	<u>\$ 3,178,840</u>	<u>\$ 3,516,082</u>	<u>\$ 3,858,450</u>	<u>\$ 4,205,969</u>
Residential Fees	\$ 35.00							
Owner Occupied				\$ 19.00	\$ 33.00	\$ 51.00	\$ 72.00	\$ 96.00
Non-ownder Occupied				\$ 60.00	\$ 107.00	\$ 163.00	\$ 229.00	\$ 303.00
Non-residential Fees	\$ 85.00							
Commercial-Other				\$ 42.00	\$ 74.00	\$ 113.00	\$ 159.00	\$ 211.00
Race Track				\$ 39,142.00	\$ 69,262.00	\$ 105,866.00	\$ 148,278.00	\$ 196,629.00
Hotel/Motel				\$ 334.00	\$ 592.00	\$ 905.00	\$ 1,268.00	\$ 1,682.00
Shopping Center				\$ 610.00	\$ 1,080.00	\$ 1,651.00	\$ 2,312.00	\$ 3,066.00
Health Care				\$ 2,775.00	\$ 4,911.00	\$ 7,507.00	\$ 10,514.00	\$ 13,943.00
Education				\$ 254.00	\$ 450.00	\$ 688.00	\$ 964.00	\$ 1,278.00
Shepherd				\$ 14,232.00	\$ 25,185.00	\$ 38,496.00	\$ 53,919.00	\$ 71,502.00
Expenditures								
JCESA	\$ 2,742,300			\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500
Needs Assessment:								
13.3 Add'l Positions \$82k ea				164,000	354,240	606,782	861,850	1,119,469
Grand Total	<u>2,742,300</u>			<u>2,906,300</u>	<u>3,178,840</u>	<u>3,516,082</u>	<u>3,858,450</u>	<u>4,205,969</u>
Positions Added			14.30	2.00	2.30	3.00	3.00	3.00
Position Cost w/Inflation				82,000	82,000	83,000	83,000	83,000

Scenario 7: Maintains the current General Fund contribution rate, addition of needed ESA staff, implements the property type use ratio of 75% residential / 25% non-residential, and implements the property breakdown for outliers. With this scenario, the rate per unit could automatically adjust for inflation based on total expenditures and total property count and is projected in that manner.

Scenario 7	FY18		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Revenues												
General Fund Contribution	1,952,299	71%	2,010,677	2,145,743	2,266,482	2,448,765	2,575,009	2,704,514	2,896,446	3,031,808	3,229,764	3,371,315
Amulance Billing Revenue												
Residential												
Owner Occupied	348,983	58.9%	359,418	383,561	405,144	437,727	460,294	483,443	517,752	541,949	577,335	602,637
Non-ownder Occupied	243,518	41.1%	250,801	267,648	282,708	305,445	321,192	337,345	361,286	378,171	402,863	420,519
Non-residential												
Commercial-Other	30,810	15.6%	31,731	33,863	35,768	38,645	40,637	42,681	45,709	47,846	50,970	53,204
Race Track	36,933	18.7%	38,038	40,593	42,877	46,325	48,714	51,163	54,794	57,355	61,100	63,778
Hotel/Motel	12,640	6.4%	13,017	13,892	14,673	15,853	16,671	17,509	18,752	19,628	20,910	21,826
Shopping Center	34,563	17.5%	35,597	37,989	40,126	43,353	45,589	47,881	51,279	53,676	57,180	59,686
Health Care	60,238	30.5%	62,039	66,206	69,931	75,556	79,451	83,446	89,368	93,545	99,653	104,020
Education	8,886	4.5%	9,151	9,765	10,315	11,144	11,719	12,308	13,182	13,798	14,699	15,343
Shepherd	13,430	6.8%	13,831	14,760	15,590	16,844	17,712	18,603	19,923	20,855	22,216	23,190
Total Revenue	\$ 2,742,300	100%	\$ 2,824,300	\$ 3,014,020	\$ 3,183,614	\$ 3,439,657	\$ 3,616,988	\$ 3,798,893	\$ 4,068,491	\$ 4,258,631	\$ 4,536,690	\$ 4,735,518
Residential Fees	\$ 35.00											
Owner Occupied			\$ 18.00	\$ 19.00	\$ 20.00	\$ 22.00	\$ 23.00	\$ 25.00	\$ 26.00	\$ 28.00	\$ 29.00	\$ 31.00
Non-ownder Occupied			\$ 58.00	\$ 62.00	\$ 66.00	\$ 71.00	\$ 75.00	\$ 79.00	\$ 84.00	\$ 88.00	\$ 94.00	\$ 98.00
Non-residential Fees	\$ 85.00											
Commercial-Other			\$ 40.00	\$ 43.00	\$ 46.00	\$ 49.00	\$ 52.00	\$ 54.00	\$ 58.00	\$ 61.00	\$ 65.00	\$ 68.00
Race Track			\$ 38,038.00	\$ 40,593.00	\$ 42,877.00	\$ 46,325.00	\$ 48,714.00	\$ 51,163.00	\$ 54,794.00	\$ 57,355.00	\$ 61,100.00	\$ 63,778.00
Hotel/Motel			\$ 325.00	\$ 347.00	\$ 366.00	\$ 396.00	\$ 416.00	\$ 437.00	\$ 468.00	\$ 490.00	\$ 522.00	\$ 545.00
Shopping Center			\$ 593.00	\$ 633.00	\$ 668.00	\$ 722.00	\$ 759.00	\$ 798.00	\$ 854.00	\$ 894.00	\$ 953.00	\$ 994.00
Health Care			\$ 2,697.00	\$ 2,878.00	\$ 3,040.00	\$ 3,285.00	\$ 3,454.00	\$ 3,628.00	\$ 3,885.00	\$ 4,067.00	\$ 4,332.00	\$ 4,522.00
Education			\$ 247.00	\$ 263.00	\$ 278.00	\$ 301.00	\$ 316.00	\$ 332.00	\$ 356.00	\$ 372.00	\$ 397.00	\$ 414.00
Shepherd			\$ 13,831.00	\$ 14,760.00	\$ 15,590.00	\$ 16,844.00	\$ 17,712.00	\$ 18,603.00	\$ 19,923.00	\$ 20,855.00	\$ 22,216.00	\$ 23,190.00
Expenditures												
JCESA	\$ 2,742,300		\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500	\$ 3,179,100	\$ 3,274,500	\$ 3,372,700	\$ 3,473,900	\$ 3,578,100
Needs Assessment:												
13.3 Add'l Positions \$82k ea			82,000	189,420	274,314	443,057	530,488	619,793	793,991	885,931	1,062,790	1,157,418
Grand Total	2,742,300		2,824,300	3,014,020	3,183,614	3,439,657	3,616,988	3,798,893	4,068,491	4,258,631	4,536,690	4,735,518
Positions Added		13.30	1.00	1.30	1.00	2.00	1.00	1.00	2.00	1.00	2.00	1.00
Position Cost w/Inflation			82,000	82,000	83,000	83,000	83,000	84,000	84,000	84,000	84,000	84,000

Scenario 8: Phases out the General Fund contribution to make the service self-supporting, addition of needed ESA staff, and implements the property type use ratio of 75% residential / 25% non-residential.

Scenario 8	FY18		FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
Revenues												
General Fund Contribution	1,952,300	71%	2,005,253	1,902,208	1,758,119	1,628,196	1,426,829	1,198,931	963,093	672,182	358,217	-
Amulance Billing Revenue												
Residential	592,500	75%	621,346	840,550	1,075,298	1,364,306	1,647,610	1,954,150	2,332,384	2,692,136	3,135,034	3,551,639
Non-residential	197,500	25%	197,701	271,262	350,198	447,155	542,548	645,812	773,013	894,312	1,043,439	1,183,879
Total Revenue	\$ 2,742,300	100%	\$ 2,824,300	\$ 3,014,020	\$ 3,183,615	\$ 3,439,657	\$ 3,616,987	\$ 3,798,893	\$ 4,068,490	\$ 4,258,630	\$ 4,536,690	\$ 4,735,518
Residential Fee	\$ 35.00		\$ 29.00	\$ 40.00	\$ 51.00	\$ 64.00	\$ 77.00	\$ 91.00	\$ 108.00	\$ 124.00	\$ 144.00	\$ 163.00
Non-residential Fee	\$ 85.00		\$ 177.00	\$ 241.00	\$ 309.00	\$ 393.00	\$ 474.00	\$ 562.00	\$ 669.00	\$ 770.00	\$ 894.00	\$ 1,009.00
Expenditures												
JCESA	\$ 2,742,300		\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500	\$ 3,179,100	\$ 3,274,500	\$ 3,372,700	\$ 3,473,900	\$ 3,578,100
Needs Assessment:												
13.3 Add'l Positions \$82k ea			82,000	189,420	274,314	443,057	530,488	619,793	793,991	885,931	1,062,790	1,157,418
Grand Total	2,742,300		2,824,300	3,014,020	3,183,614	3,439,657	3,616,988	3,798,893	4,068,491	4,258,631	4,536,690	4,735,518
Positions Added		13.30	1.00	1.30	1.00	2.00	1.00	1.00	2.00	1.00	2.00	1.00
Position Cost w/Inflation			82,000	82,000	83,000	83,000	83,000	84,000	84,000	84,000	84,000	84,000

Scenario 9: Phases out the General Fund contribution to make the service self-supporting, addition of needed ESA staff, implements the property type use ratio of 75% residential / 25% non-residential, and implements the property breakdown for outliers.

Scenario 9	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28			
Revenues														
General Fund Contribution	1,952,299	71%	2,010,677	1,907,329	1,762,818	1,632,508	1,430,562	1,202,004	965,483	673,735	358,865	-		
Amulance Billing Revenue														
Residential														
Owner Occupied	348,983	58.9%	12.73%	359,418	488,881	627,636	798,308	965,854	1,147,175	1,370,754	1,583,628	1,845,555	2,091,915	
Non-owner Occupied	243,518	41.1%	100%	8.88%	250,801	341,139	437,962	557,055	673,967	800,492	956,503	1,105,044	1,287,815	1,459,723
Non-residential														
Commercial-Other	30,810	15.6%	1.12%	31,731	43,161	55,411	70,479	85,270	101,278	121,017	139,811	162,935	184,685	
Race Track	36,933	18.7%	1.35%	38,038	51,739	66,423	84,485	102,216	121,405	145,066	167,594	195,313	221,385	
Hotel/Motel	12,640	6.4%	0.46%	13,017	17,706	22,732	28,914	34,982	41,550	49,648	57,358	66,845	75,768	
Shopping Center	34,563	17.5%	1.26%	35,597	48,419	62,161	79,064	95,657	113,615	135,757	156,840	182,780	207,179	
Health Care	60,238	30.5%	2.20%	62,039	84,385	108,336	137,795	166,715	198,013	236,604	273,348	318,559	361,083	
Education	8,886	4.5%	0.32%	9,151	12,448	15,982	20,328	24,596	29,214	34,908	40,330	47,000	53,275	
Shepherd	13,430	6.8%	0.49%	13,831	18,813	24,153	30,721	37,169	44,147	52,751	60,943	71,023	80,505	
Total Revenue	\$ 2,742,300	100%	\$ 2,824,300	\$ 3,014,020	\$ 3,183,614	\$ 3,439,657	\$ 3,616,988	\$ 3,798,893	\$ 4,068,491	\$ 4,258,631	\$ 4,536,690	\$ 4,735,518		
Residential Fees														
Owner Occupied	\$ 35.00			\$ 18.00	\$ 25.00	\$ 32.00	\$ 41.00	\$ 50.00	\$ 59.00	\$ 70.00	\$ 82.00	\$ 95.00	\$ 108.00	
Non-owner Occupied				\$ 58.00	\$ 79.00	\$ 102.00	\$ 130.00	\$ 158.00	\$ 187.00	\$ 224.00	\$ 259.00	\$ 301.00	\$ 342.00	
Non-residential Fees														
Commercial-Other				\$ 40.00	\$ 55.00	\$ 71.00	\$ 90.00	\$ 109.00	\$ 130.00	\$ 155.00	\$ 179.00	\$ 209.00	\$ 237.00	
Race Track				\$ 38,038.00	\$ 51,739.00	\$ 66,423.00	\$ 84,485.00	\$ 102,216.00	\$ 121,405.00	\$ 145,066.00	\$ 167,594.00	\$ 195,313.00	\$ 221,385.00	
Hotel/Motel				\$ 325.00	\$ 442.00	\$ 568.00	\$ 722.00	\$ 874.00	\$ 1,038.00	\$ 1,241.00	\$ 1,433.00	\$ 1,671.00	\$ 1,894.00	
Shopping Center				\$ 593.00	\$ 806.00	\$ 1,036.00	\$ 1,317.00	\$ 1,594.00	\$ 1,893.00	\$ 2,262.00	\$ 2,614.00	\$ 3,046.00	\$ 3,452.00	
Health Care				\$ 2,697.00	\$ 3,668.00	\$ 4,710.00	\$ 5,991.00	\$ 7,248.00	\$ 8,609.00	\$ 10,287.00	\$ 11,884.00	\$ 13,850.00	\$ 15,699.00	
Education				\$ 247.00	\$ 336.00	\$ 431.00	\$ 549.00	\$ 664.00	\$ 789.00	\$ 943.00	\$ 1,090.00	\$ 1,270.00	\$ 1,439.00	
Shepherd				\$ 13,831.00	\$ 18,813.00	\$ 24,153.00	\$ 30,721.00	\$ 37,169.00	\$ 44,147.00	\$ 52,751.00	\$ 60,943.00	\$ 71,023.00	\$ 80,505.00	
Expenditures														
JCESA	\$ 2,742,300		\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500	\$ 3,179,100	\$ 3,274,500	\$ 3,372,700	\$ 3,473,900	\$ 3,578,100		
Needs Assessment:														
13.3 Add'l Positions \$82k ea			82,000	189,420	274,314	443,057	530,488	619,793	793,991	885,931	1,062,790	1,157,418		
Grand Total	2,742,300		2,824,300	3,014,020	3,183,614	3,439,657	3,616,988	3,798,893	4,068,491	4,258,631	4,536,690	4,735,518		
Positions Added		13.30	1.00	1.30	1.00	2.00	1.00	1.00	2.00	1.00	2.00	1.00		
Position Cost w/Inflation			82,000	82,000	83,000	83,000	83,000	84,000	84,000	84,000	84,000	84,000		

Scenario 10: Phases out the General Fund contribution to make the service self-supporting, no addition of ESA staff, implements the property type use ratio of 75% residential / 25% non-residential, and implements the property breakdown for outliers.

Scenario 10	FY18		FY19		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	
Revenues														
General Fund Contribution	1,952,299		71%	\$	1,952,302	\$ 1,864,167	\$ 1,768,943	\$ 1,666,365	\$ 1,556,027	\$ 1,437,569	\$ 1,310,613	\$ 852,412	\$ 1,029,517	\$ -
Amulance Billing Revenue														
Residential														
Owner Occupied	348,983	58.9%	12.73%		348,982	424,272	503,753	587,632	676,087	769,321	867,547	970,957	1,079,807	1,580,626
Non-ownder Occupied	243,518	41.1%	100%	8.88%	243,519	296,055	351,517	410,047	471,770	536,828	605,369	855,498	753,481	1,102,949
Non-residential														
Commercial-Other	30,810	15.6%	1.12%		30,810	37,457	44,474	51,879	59,688	67,920	76,592	108,238	95,331	139,546
Race Track	36,933	18.7%	1.35%		36,933	44,901	53,312	62,189	71,550	81,417	91,812	129,747	114,275	167,276
Hotel/Motel	12,640	6.4%	0.46%		12,639	15,366	18,245	21,283	24,487	27,864	31,422	44,405	39,110	57,250
Shopping Center	34,563	17.5%	1.26%		34,564	42,020	49,892	58,199	66,959	76,193	85,921	121,422	106,942	156,542
Health Care	60,238	30.5%	2.20%		60,237	73,233	86,952	101,430	116,699	132,792	149,746	211,619	186,384	272,830
Education	8,886	4.5%	0.32%		8,885	10,803	12,827	14,963	17,216	19,591	22,093	31,222	27,499	40,254
Shepherd	13,430	6.8%	0.49%		13,429	16,326	19,385	22,613	26,017	29,605	33,385	47,180	41,554	60,827
Total Revenue	\$ 2,742,300		100%	\$	2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500	\$ 3,179,100	\$ 3,274,500	\$ 3,372,700	\$ 3,473,900	\$ 3,578,100
Residential Fees														
Owner Occupied	\$ 35.00				\$ 18.00	\$ 21.00	\$ 26.00	\$ 30.00	\$ 35.00	\$ 39.00	\$ 44.00	\$ 50.00	\$ 55.00	\$ 81.00
Non-ownder Occupied					\$ 57.00	\$ 69.00	\$ 82.00	\$ 96.00	\$ 110.00	\$ 125.00	\$ 141.00	\$ 200.00	\$ 176.00	\$ 258.00
Non-residential Fees														
Commercial-Other	\$ 85.00				\$ 39.00	\$ 48.00	\$ 57.00	\$ 66.00	\$ 76.00	\$ 87.00	\$ 98.00	\$ 139.00	\$ 122.00	\$ 179.00
Race Track					\$ 36,933.00	\$ 44,901.00	\$ 53,312.00	\$ 62,189.00	\$ 71,550.00	\$ 81,417.00	\$ 91,812.00	\$ 129,747.00	\$ 114,275.00	\$ 167,276.00
Hotel/Motel					\$ 315.00	\$ 384.00	\$ 456.00	\$ 532.00	\$ 612.00	\$ 696.00	\$ 785.00	\$ 1,110.00	\$ 977.00	\$ 1,431.00
Shopping Center					\$ 576.00	\$ 700.00	\$ 831.00	\$ 969.00	\$ 1,115.00	\$ 1,269.00	\$ 1,432.00	\$ 2,023.00	\$ 1,782.00	\$ 2,609.00
Health Care					\$ 2,619.00	\$ 3,184.00	\$ 3,780.00	\$ 4,410.00	\$ 5,073.00	\$ 5,773.00	\$ 6,510.00	\$ 9,200.00	\$ 8,103.00	\$ 11,862.00
Education					\$ 240.00	\$ 291.00	\$ 346.00	\$ 404.00	\$ 465.00	\$ 529.00	\$ 597.00	\$ 843.00	\$ 743.00	\$ 1,087.00
Shepherd					\$ 13,429.00	\$ 16,326.00	\$ 19,385.00	\$ 22,613.00	\$ 26,017.00	\$ 29,605.00	\$ 33,385.00	\$ 47,180.00	\$ 41,554.00	\$ 60,827.00
Expenditures														
JCESA	\$ 2,742,300				\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500	\$ 3,179,100	\$ 3,274,500	\$ 3,372,700	\$ 3,473,900	\$ 3,578,100
Grand Total	\$ 2,742,300				\$ 2,742,300	\$ 2,824,600	\$ 2,909,300	\$ 2,996,600	\$ 3,086,500	\$ 3,179,100	\$ 3,274,500	\$ 3,372,700	\$ 3,473,900	\$ 3,578,100

No Phase In

Scenario 11: No phasing in, maintain the current General Fund contribution rate, no addition of ESA staff, and implements the property type use ratio of 75% residential / 25% non-residential. The new rates of \$29.00 for residential and \$177.00 for non-residential could be implemented during the FY19 budget process.

Rate History Trends.

The County's ambulance billing rate history is as follows:

<u>Fiscal Year</u>	<u>Residential</u>	<u>Commercial</u>
FY2015	\$ 40.00	\$ 85.00
FY2016	\$ 40.00	\$ 85.00
FY2017	\$ 40.00	\$ 85.00
FY2018	\$ 35.00	\$ 85.00

A review of nearby WV County's showed the following Emergency Ambulance Service Fee rates are being charged:

<u>County</u>	<u>Residential</u>	<u>Commercial</u>
Morgan	\$ 150.00	
Berkeley	\$ 110.00	
Hampshire	\$ 65.00	\$ 130.00
Hardy	\$ 120.00	

Attachments

Attachment 1: 2015 & 2016 Calls by Category, Prepared by Communications Department

Attachment 2: FY18 General Fund, Expenditures by Funding Source

Attachment 3: Chapter 7, Article 15 Emergency Ambulance Service Act of 1975

Attachment 4: Gambling Revenue History

Attachment 5: Jefferson County, Emergency Ambulance Service Fee Ordinance Effective 07/01/2017

Attachment 6: JCESA Future Goals Summary

Attachment 7: FY18 Budget-5 year Projection

ATTACHMENT 1

Jefferson County Calls for Emergency Services, Prepared by 911 Communication Center Calendar Year 2016

General Category	General PCT of total calls	Total Calls	Percentage of total calls	Total addresses	Percentage of total addresses	Site Type	Calls per address	Detail
Residential	74.8%	2534	58.5%	1608	69.0%	SINGLE FAMILY	1.6	
		416	9.6%	225	9.6%	MULTI FAMILY	1.8	
		285	6.6%	171	7.3%	MOBILE HOME	1.7	
		1	0.0%	1	0.0%	CAMPGROUND	1.0	KOA
		2	0.0%	2	0.1%	CAMP/BUNGALOW	1.0	KOA
Commercial	12.4%	474	10.9%	165	7.1%	COMMERCIAL	2.9	
		1	0.0%	1	0.0%	COMMERCIAL FARM	1.0	
		59	1.4%	12	0.5%	LODGING	4.9	Hotels
		3	0.1%	2	0.1%	INDUSTRIAL	1.5	
		1	0.0%	1	0.0%	UTILITY	1.0	POWER SUBSTATION
Government	2.6%	10	0.2%	6	0.3%	GOVERNMENT - COUNTY	1.7	
		2	0.0%	1	0.0%	GOVERNMENT - CITY	2.0	
		2	0.0%	2	0.1%	GOVERNMENT - STATE	1.0	
		27	0.6%	18	0.8%	GOVERNMENT - FEDERAL	1.5	
		14	0.3%	5	0.2%	PUBLIC GATHERING	2.8	PARKS
		14	0.3%	4	0.2%	POLICE	3.5	
		42	1.0%	9	0.4%	FIRE	4.7	FIRE COMPANIES
		1	0.0%	1	0.0%	PSAP	1.0	
Health Care	6.5%	1	0.0%	1	0.0%	AMBULANCE	1.0	JCESA
		282	6.5%	14	0.6%	HEALTH CARE	20.1	Urgent Care, PCPs, Therapy, Nursing Homes
Educational	2.4%	27	0.6%	12	0.5%	DORMITORY	2.3	SU dorms
		36	0.8%	11	0.5%	UNIVERSITY	3.3	
		42	1.0%	15	0.6%	PUBLIC SCHOOL	2.8	
		1	0.0%	1	0.0%	EDUCATIONAL	1.0	APUS
Non-Profit	0.5%	16	0.4%	14	0.6%	CHURCH	1.1	
		4	0.1%	3	0.1%	CULTURAL	1.3	
		0	0.0%	0	0.0%	TEMPORARY	0.0	
		3	0.1%	3	0.1%	NON-PROFIT	1.0	
POI	0.7%	29	0.7%	24	1.0%	POIs	1.2	non addressable landmarks
Total		4329		2332				

Calendar Year 2015

General Category	General PCT of total calls	Total Calls	Percentage of total calls	Total addresses	Percentage of total addresses	Site Type	Calls per address	Detail
Residential	73.0%	2394	57.7%	1461	69.2%	SINGLE FAMILY	1.6	
		383	9.2%	203	9.6%	MULTI FAMILY	1.9	
		242	5.8%	153	7.3%	MOBILE HOME	1.6	
		7	0.2%	3	0.1%	CAMPGROUND	2.3	KOA
		2	0.0%	2	0.1%	CAMP/BUNGALOW	1.0	KOA
Commercial	13.5%	487	11.7%	131	6.2%	COMMERCIAL	3.7	
		2	0.0%	2	0.1%	COMMERCIAL FARM	1.0	
		63	1.5%	12	0.6%	LODGING	5.3	Hotels
		5	0.1%	3	0.1%	INDUSTRIAL	1.7	
Government	2.5%	3	0.1%	2	0.1%	UTILITY	1.5	
		14	0.3%	6	0.3%	GOVERNMENT - COUNTY	2.3	
		2	0.0%	2	0.1%	GOVERNMENT - CITY	1.0	
		2	0.0%	1	0.0%	GOVERNMENT - STATE	2.0	
		22	0.5%	15	0.7%	GOVERNMENT - FEDERAL	1.5	
		13	0.3%	8	0.4%	PUBLIC GATHERING	1.6	
		9	0.2%	4	0.2%	POLICE	2.3	
		31	0.7%	6	0.3%	FIRE	5.2	
Health Care	6.8%	9	0.2%	1	0.0%	PSAP	9.0	
		2	0.0%	2	0.1%	POST OFFICE	1.0	
Educational	2.9%	281	6.8%	12	0.6%	HEALTH CARE	23.4	Urgent Care, PCPs, Therapy, Nursing Homes
		37	0.9%	10	0.5%	DORMITORY	3.7	SU dorms
		27	0.7%	9	0.4%	UNIVERSITY	3.0	
		50	1.2%	14	0.7%	PUBLIC SCHOOL	3.6	
		5	0.1%	3	0.1%	EDUCATIONAL	1.7	APUS
Non-Profit	0.8%	25	0.6%	17	0.8%	CHURCH	1.5	
		2	0.0%	2	0.1%	CULTURAL	1.0	
		1	0.0%	1	0.0%	TEMPORARY	1.0	
		6	0.1%	3	0.1%	NON-PROFIT	2.0	
POI	0.6%	23	0.6%	22	1.0%	POIs	1.0	non addressable landmarks
Total		4149		2110				

Jefferson County Commission
 FY18 General Fund Revenues and Expenditures
 Expenditures by Funding Source

	FY16 Actual	FY17 Budget	FY18 Budget
STATUTORY REVENUE & RELATED EXPENDITURES			
Statutory Revenues			
Tax Revenue	12,273,866	13,025,919	13,744,400
911 Fee Revenue	1,852,675	1,797,200	2,003,900
Total Statutory Revenues	14,126,541	14,823,119	15,748,300
Statutory Expenditures			
COUNTY COMMISSION	1,687,540	1,781,233	1,835,790
COUNTY CLERK	720,816	739,881	719,326
CIRCUIT CLERK	596,132	596,187	604,626
SHERIFF AND TREASURER	560,242	576,969	571,366
PROSECUTING ATTORNEY	1,776,094	1,802,394	1,810,599
ASSESSOR	511,554	527,389	534,954
STATEWIDE COMPUTER NET	53,302	58,077	51,356
ELECTIONS COUNTY CLERK	379,574	313,742	280,489
MAGISTRATE COURT	2,257	1,700	2,000
COURTHOUSE (MAINTENANCE)	1,171,924	1,116,812	1,033,314
REGIONAL DEVELOPMENT AUTH	19,795	19,795	19,795
SHERIFF LAW ENFORCEMENT	3,637,393	3,781,357	3,960,896
REGIONAL JAIL	1,195,973	1,537,800	1,320,000
HOMELAND SECURITY	229,555	273,360	291,825
911 Center Expenditures			
COMMUNICATIONS CENTER	1,831,615	1,908,251	1,977,650
COMMUNICATIONS CENTER (Est In Other Depts)	100,000	105,000	110,000
Transfers to C/O Fund			
COURTHOUSE (MAINTENANCE)	-	265,601	-
PROSECUTING ATTORNEY	-	908,911	-
ELECTIONS COUNTY CLERK	-	178,488	178,488
SHERIFF'S DEPT	-	-	80,000
COMMUNICATIONS CENTER	-	-	488,712
Total Statutory Expenditures	14,473,766	16,492,947	15,871,186
Subtotal Net Tax Surplus/(Deficit)	(347,225)	(1,669,828)	(122,886)
DEDICATED REVENUE & RELATED EXPENDITURES			
Ambulance Fee Revenue			
AMBULANCE FEES	992,393	880,000	790,000
Ambulance Fee Expenditures			
FIRE DEPARTMENTS	420,000	595,000	665,000
AMBULANCE AUTHORITY	2,439,972	2,223,366	2,662,402
Total Expenditures	2,859,972	2,818,366	3,327,402
Subtotal Net Ambulance Surplus/(Deficit)	(1,867,579)	(1,938,366)	(2,537,402)

Jefferson County Commission
 FY18 General Fund Revenues and Expenditures
 Expenditures by Funding Source

	FY16 Actual	FY17 Budget	FY18 Budget
DEDICATED REVENUE & RELATED EXPENDITURES (continued)			
Hotel Tax Revenue			
HOTEL OCCUPANCY TAX	652,945	764,918	695,787
Hotel Tax Expenditures			
PARKS AND RECREATION	536,892	595,302	561,759
ARTS AND HUMANITIES	12,827	14,749	13,916
HISTORICAL COMMISSION	18,994	22,964	20,606
VISITOR'S BUREAU	320,676	382,457	347,894
Total Hotel Expenditures	889,389	1,015,472	944,175
Subtotal Net Hotel Surplus/(Deficit)	(236,444)	(250,554)	(248,388)
Permit Fee Revenue			
BUILDING PERMIT FEES	241,384	240,000	245,000
Permit Fee Expenditures			
ENGINEERING	1,441,885	1,414,045	1,421,458
Subtotal Net Permit Surplus/(Deficit)	(1,200,501)	(1,174,045)	(1,176,458)
Service of Process Revenue			
SHERIFF'S SRVC OF PROCESS	19,255	19,512	18,700
Service of Process Expenditures			
SHERIFF SVC OF PROCESS	17,564	19,512	18,700
Subtotal Net Process Surplus/(Deficit)	1,691	-	-
Assessor Valuation Fund Revenue			
TRANS/ASSR VAL FUND	436,534	447,551	456,273
Assessor Valuation Fund Expenditures			
ASSESSOR'S VALUATION FUND	436,534	441,008	456,273
Subtotal Net ASV Surplus/(Deficit)	-	6,543	-
Net Surplus/(Deficit) Before Other	(3,650,058)	(5,026,250)	(4,085,134)
NON-DEDICATED REVENUE & EXPENDITURES			
Other Revenue			
TABLE GAMES	853,011	740,000	617,700
VIDEO LOTTERY	3,263,262	3,140,000	3,020,000
TAX PENALTIES	285,246	296,000	295,000
PROPERTY TRANSFER TAX	664,414	785,228	773,000
GAS & OIL SEVERANCE TAX	95,320	58,800	99,000
HORSE & DOG RACING TAX	12,545	11,000	8,068
WINE & LIQUOR TAX	36,831	43,000	37,000
SHERIFF EARNINGS	21,155	163,727	143,000
SHERIFF'S COMMISSION	11,563	11,498	11,200
JAIL FEES	97,813	69,300	98,000
COUNTY CLERK'S EARNING	201,959	192,375	199,900
CIRCUIT CLERK'S EARNING	64,933	61,000	62,900
PROSECUTING ATTY EARNINGS	1,081	1,134	1,400
LICENSE/DECALS	78	61	65

Jefferson County Commission
 FY18 General Fund Revenues and Expenditures
 Expenditures by Funding Source

	FY16 Actual	FY17 Budget	FY18 Budget
NON-DEDICATED REVENUE & EXPENDITURES (continued)			
Other Revenue (continued)			
MISC. RENTS	142	120	130
FEDERAL GOV GRANTS	177,112	240,000	220,000
FED PYMNT IN LIEU OF TAXS	18,698	11,676	16,000
ACCIDENT REPORTS	4,060	4,900	4,300
MAP SALES	2,685	3,697	3,200
RENT - CONCESSIONS	46,975	44,679	44,200
FRANCHISE FEES	470,701	496,000	533,300
IRP FEES-INTNATL REG PGM	15,496	11,700	15,100
INTEREST EARNED	30,916	33,737	31,770
MISCELLANEOUS REVENUE	15,986	2,583	17,800
FILING FEES	-	10,800	-
GAIN/LOSS SALE-FIX ASSETS	33,750	-	-
REIMBURSEMENT/OTHER REVENUE	406,969	302,520	279,200
GEN SCHOOL FUND REIMB	219,218	264,000	264,000
Total Non-Dedicated Revenues	7,051,919	6,999,535	6,795,233
Other Expenditures			
AGRICULTURAL AGENT	115,880	128,704	127,568
OTHER BUILDINGS	556,735	531,000	534,300
IT DATA PROCESSING	274,039	412,980	403,645
ECONOMIC DEVELOPMENT	413,552	423,249	412,176
CONTINGENCIES		85,000	200,000
ANIMAL CONTROL	319,140	328,947	299,805
CENTRAL GARAGE	239,280	254,396	261,862
SOLID WASTE AUTHORITY	-	15,600	15,600
LIBRARIES	250,000	330,000	330,000
PUBLIC TRANSPORTATION	10,275	20,000	20,000
TRANSFER TO CAPITAL OUTLAY FUND	43,781	1,353,000	747,200
LESS: TRFRS FOR ELECT, COMM CTR & SHERIFF	-	(1,353,000)	(747,200)
LESS: 911 COMM CENTER EST OF OPERATING	(100,000)	(105,000)	(110,000)
Total Non-Dedicated Expenditures	2,122,682	2,424,876	2,494,956
Net Surplus/(Deficit) of Revenues over Expenditures	1,279,179	(451,591)	215,143
GRAND TOTAL REVENUES	23,520,971	24,174,635	24,749,293
GRAND TOTAL EXPENDITURES	22,241,792	24,626,226	24,534,150
Net Surplus/(Deficit) of Revenues over Expenditures	1,279,179	(451,591)	215,143
BEGINNING FUND BALANCE	4,173,897	5,453,076	5,005,763
NET CHANGE INFUND BALANCE	1,279,179	(451,591)	215,143
ENDING FUND BALANCE	5,453,076	5,001,485	5,220,906
FUND BALANCE AS A % OF OPERATING EXP	24.52%	20.31%	21.28%

ATTACHMENT 3

CHAPTER 7. COUNTY COMMISSIONS AND OFFICERS. ARTICLE 15. EMERGENCY AMBULANCE SERVICE ACT OF 1975.

§7-15-1. Short title.

This article shall be known and may be cited as the "Emergency Ambulance Service Act of 1975."

§7-15-2. Legislative findings and declaration of policy.

The Legislature hereby finds and declares:

- (a) That a significant part of the population of this state does not have adequate emergency ambulance service;
- (b) That the establishment and maintenance of adequate emergency ambulance systems for the entire state is necessary to promote the health and welfare of the citizens and residents of this state;
- (c) That emergency ambulance service is not likely to become available to all the citizens and residents of this state unless specific requirements therefor are provided by law;
- (d) That emergency ambulance service is a public purpose and a responsibility of government for which public money may be spent; and
- (e) This article is enacted in view of these findings and shall be liberally construed in the light thereof.

§7-15-3. Definitions.

As used in this article, unless a different meaning appears from the context:

- (a) "Authority" means any emergency ambulance service authority created pursuant to the provisions of this article;
- (b) "Board" means the board of any emergency ambulance service authority;
- (c) "Contiguous counties" means two or more counties which constitute a compact territorial unit within an unbroken boundary wherein one county touches at least one other county, but does not require that each county touch all of the other counties so combining;
- (d) "Facilities and equipment" means all real and personal property of every kind and character owned or held by any emergency ambulance service authority;
- (e) "Participating government" means any municipality or county establishing or participating in an emergency ambulance service authority;
- (f) "Project" means any undertaking of an authority;
- (g) "Revenues" means the gross receipts derived directly or indirectly from or in connection with the operation of an authority and shall include, without limitation, all fees, rates, fares, rentals or other income actually received or receivable by or for the account of an authority from the operation of the authority's facilities and equipment, and any other receipts from whatever source derived;
- (h) "Service area of the authority" means and includes an area commensurate with the territorial boundaries of each participating government and beyond to the extent permitted by any agreement with any county or municipality which is not a participating government in the project;
- (i) "System" means any emergency ambulance service provided pursuant to the provisions of this article; and
- (j) The singular shall include the plural and the plural shall include the singular.

§7-15-4. Duty of county commissions to provide emergency ambulance service; emergency ambulance service authorities authorized; authorities to be public corporations.

Except as hereinafter provided and in addition to all other duties imposed upon it by law, the county commission shall cause emergency ambulance service to be made available to all the residents of the county where such service is not otherwise available: *Provided, however,* That the duty imposed upon county commissions by this article shall not be construed in such manner as to impose a duty to cause such emergency ambulance service to be provided unless the commission shall make an affirmative determination that there are funds available therefor by the inclusion of a projected expenditure for such purpose in the current levy estimate, and in the event that such county commission shall make such determination the commission shall not be under a duty to cause such service to be provided beyond a level commensurate with the amount of funds actually available for such purpose.

The county commission may provide the service directly through its agents, servants and employees; or through private enterprise; or by its designees; or by contracting with individuals, groups, associations, corporations or otherwise; or it may cause such services to be provided by an authority, as provided for in this article; and any municipality or county, or both, or any two or more municipalities within any county or contiguous counties, or any two or more contiguous counties, or any combination thereof, may create an authority. Such authority shall be created upon the adoption, by the governing body of each participating government, acting individually, of an appropriate ordinance or order. Each authority shall constitute a public corporation, and as such, shall have perpetual existence. The authority shall be known by such name as may be established by the board.

§7-15-5. Management of authority vested in board; eligibility, appointment, number and term of members; vote of members; vacancies.

The management and control of any authority, its operations, business and affairs shall be lodged in a board of not less than five nor more than fifteen individuals who shall be known as members of the board and who shall be appointed for terms of three years each by the governing bodies of the participating governments. Prior to making the initial

ATTACHMENT 3

appointments to the board, the governing bodies of the participating governments shall agree to make such initial appointments so that approximately one third of the total number of the members to be so appointed shall be appointed for a term of one year, approximately one third of such total number of the members shall be appointed for a term of two years and approximately one third of such total number of the members shall be appointed for a term of three years. As the term of each such initial appointee expires, the successor to fill the vacancy created by such expired term shall be appointed for a term of three years. The number of members representing each participating government shall be as agreed upon from time to time by the governing bodies of the participating governments. Each member of the board shall have one vote on all matters coming before it. Any individual who is a resident of, or member of the governing body of any participating government is eligible to serve as a member of the board. The governing body of each participating government shall inform the authority of its appointments or reappointments to the board by delivering to the authority a certified copy of the ordinance or order making the appointment or reappointment. If any member of the board dies, resigns or for any other reason ceases to be a member of the board, the governing body of the participating government which such member represented shall appoint another individual to fill the unexpired portion of the term of such member.

§7-15-6. Compensation of members; expenses.

As compensation for his services on the board, each member shall receive from the authority the sum of not more than twenty dollars for each meeting actually attended, as may be determined by the board. The total compensation paid to any member by the authority for any fiscal year shall not exceed in the aggregate the sum of six hundred dollars. Each member shall also be reimbursed by the authority for all reasonable and necessary expenses actually incurred in the discharge of his duties as a member of the board.

§7-15-7. Meetings of authority; officers; employees; official bonds; records of authority public records.

At its first meeting, to be held no later than sixty days from the creation of the authority as provided in this article, the board shall elect from among its membership a president to act during the next ensuing fiscal year, or until his successor is elected and qualified. At that time, the board shall also elect a vice president, a secretary and a treasurer and such other officers as may be required, who need not be members of the board, whose duties shall be defined and whose compensation shall be fixed by the board and paid out of the funds of the authority. The treasurer, and such other officers and employees as the board shall direct, shall furnish bond for the use and benefit of the authority in such penal sum as may be fixed by the board and conditioned upon the faithful discharge by such treasurer and such other officers and employees so directed by the board of the duties of their respective offices or employment, and upon accounting for and paying over all moneys which may come into their possession by virtue of such office or employment. At its first meeting the board shall also fix the time and place for holding regular meetings, but it shall meet at least once in the months of January, April, July and October. Special meetings of the board may be called by the president or by two members upon written request to the secretary. The secretary shall send to all the members, at least two days in advance of a special meeting, a written notice setting forth the time and place of the special meeting and the matters to be considered at such special meeting. Written notice of a special meeting is not required if the time of the special meeting has been fixed in a regular meeting or if all the members are present at the special meeting. All regular meetings shall be general meetings for the consideration of any and all matters which may properly come before an authority. All proceedings of the authority shall be entered in a permanently bound record book, properly indexed, and shall be carefully preserved by the secretary of the authority. All records of the authority shall be public records.

§7-15-8. Quorum; majority vote required.

A majority of the members of the board shall constitute a quorum. The vote of a majority of all members present at any meeting of the board shall be necessary to take any action.

§7-15-9. Budget.

The board shall establish the beginning and ending of its fiscal year, which period shall constitute its budget year, and, at least thirty days prior to the beginning of the first full fiscal year after the creation of the authority and annually thereafter, the treasurer shall prepare and submit to the board a tentative budget. The tentative budget shall be considered by the board, and, subject to any revisions or amendments that may be determined by the board, shall be adopted as the budget for the ensuing fiscal year. No expenditures in excess of the budget shall be made during such fiscal year unless expressly authorized and directed by the board.

§7-15-10. Powers and duties of authorities generally.

Each authority is hereby given the power:

- (a) To sue and be sued, implead and be impleaded;
- (b) To have and use a seal and alter the same at pleasure;
- (c) To make and adopt all rules and regulations and bylaws as may be necessary or desirable to enable it to exercise the powers and perform the duties conferred or imposed upon it by the provisions of this article;

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(d) To provide emergency ambulance service, maintain and operate such service, and employ, in its discretion, planning consultants, attorneys, accountants, superintendents, managers and such other employees and agents as may be necessary in its judgment and fix their compensation;

(e) To acquire by grant, purchase, gift, devise or lease and to hold, use, sell, lease or otherwise dispose of real and personal property of every kind and nature whatsoever, licenses, franchises, rights and interests necessary for the full exercise of its powers pursuant to the provisions of this article or which may be convenient or useful for the carrying out of such powers;

(f) To enter into contracts and agreements which are necessary, convenient or useful to carry out the purposes of this article with any person, public corporation, state or any agency or political subdivision thereof and the federal government and any department or agency thereof, including, without limitation, contracts and agreements for the joint use of any property and rights by the authority and any person or authority operating any system, whether within or without the service area of the authority, and contracts and agreements with any person or authority for the maintenance, servicing, storage, operation or use of any system or part thereof, facility or equipment on such basis as shall seem proper to its board;

(g) To enter into contracts and agreements for superintendence and management services with any person, who has executive personnel with experience and skill applicable to the superintendence and management of any system, for the furnishing of its services and the services of experienced and qualified personnel for the superintendence and management of any system or any part thereof, including, without limitation, superintendence over personnel, purchases, properties and operations and all matters relating thereto, and any revenue bond trust indenture may require such contract or agreement, but the personnel whose services are to be so furnished under any such contract or agreement shall not include any member of the board, any member of the immediate family of a member of the board or any agents or employees of the authority;

(h) To execute security agreements, contracts, leases, equipment trust certificates and any other forms of contract or agreement, granting or creating a lien, security interest, encumbrance or other security in, on or to facilities and equipment, containing such terms and provisions as the board considers necessary;

(i) To apply for, receive and use grants, grants-in-aid, donations and contributions from any source or sources, including, but not limited to, the federal government and any agency or department thereof, and a state government whose constitution does not prohibit such grants, grants-in-aid, donations and contributions, and any agency or department thereof, and to accept and use bequests, devises, gifts and donations from any person;

(j) To encumber or mortgage all or any part of its facilities and equipment;

(k) To render all services permitted pursuant to article four-c, chapter sixteen of this code, including, but not limited to, emergency and nonemergency transportation; and

(l) To do any and all things necessary or convenient to carry out the powers given in this article unless otherwise forbidden by law.

§7-15-11. Contributions to authorities; funds and accounts of authorities; reports; audit by state tax department.

Contributions may be made to authorities from time to time by the participating governments and by the state of West Virginia, the United States of America, municipalities, counties or persons that shall desire to do so. All such funds and all of the other funds received by any authority shall be deposited in a separate account in such banking institution or institutions as its board may direct and shall be withdrawn therefrom only in such manner as its board may direct. Each authority shall keep strict account of all its receipts and expenditures and shall make a quarterly report to the participating governments which have made contributions to it. The report shall contain an itemized account of the authority's receipts and disbursements during the preceding quarter and shall be made within sixty days after the termination of the quarter. Within ninety days after the end of each fiscal year, each authority shall make an annual report containing an itemized statement of its receipts and disbursements for the preceding fiscal year, and any and all other information which the board may consider pertinent, to all of the participating governments. The books, records and accounts of each authority shall be subject to audit and examination by the state tax department.

§7-15-12. Emergency ambulance service not regulated by public service commission.

Any authority created pursuant to the provisions of this article and any county commission which provides emergency ambulance service hereunder shall not be subject to regulation by the public service commission.

§7-15-13. Exemption from taxation.

It is hereby found, determined and declared that the creation of any authority and the carrying out of its purposes is in all respects for the benefit of the people of this state in general and of the participating governments in particular and is a public purpose; and that the authority will be performing an essential governmental function in the exercise of the powers conferred upon it by the provisions of this article. Accordingly, each authority and, without limitation, its revenues, properties, operations and activities shall be exempt from the payment of any taxes or fees to the state or any of its political subdivisions: *Provided*, That this exemption shall not apply to the tax imposed by section seven, article twenty-seven, chapter eleven of this code on gross receipts derived from transporting patients. Interest on

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obligations and all evidences of indebtedness of any such authority shall be exempt from taxation, except inheritance and transfer taxes.

§7-15-14. Indebtedness of authorities.

No indebtedness or obligation incurred by any authority shall give any right against any member of the governing body of any participating government or any member of the board of any authority. Any obligation or indebtedness of any nature of any authority shall never constitute an obligation or indebtedness of any participating government or the governing body of any participating government, within the meaning of any constitutional provision or statutory limitation and shall never constitute or give rise to a pecuniary liability of any participating government or the governing body of any participating government or be a charge against the general credit or taxing power of any participating government or the governing body of any participating government. The rights of creditors of any authority shall be solely against the authority as a corporate body and shall be satisfied only out of revenues, moneys or property received or held by it in its corporate capacity.

§7-15-15. Conflict of interest.

No member of any authority, nor any of its officers, employees, agents or consultants, shall have any interest in any firm, partnership, corporation, company, association or joint-stock association engaged in the business of providing ambulance service or in the manufacture, sale or lease of ambulance equipment or facilities. No member of any authority, nor any of its officers, employees, agents or consultants, shall contract with the authority or be interested in, either directly or indirectly, any contract with the authority or in the sale of property, either real or personal, to such authority.

§7-15-16. Competitive bids; publication of solicitation for sealed bids.

A purchase of or contract for all supplies, equipment and materials and a contract for the construction of facilities by any authority, when the expenditure required exceeds the sum of ten thousand dollars, shall be based on competitive sealed bids. Bids shall be obtained by public notice published as a Class II legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code and the publication area for publication is the service area of the authority. The second publication shall be made at least fourteen days before the final date for submitting bids. In addition to publication, the notice may also be published by any other advertising medium the authority may consider advisable and the authority may also solicit sealed bids by sending requests by mail to prospective suppliers and by posting notice on a bulletin board in the office of the authority.

§7-15-17. Imposition and collection of special emergency ambulance service fee by county commission.

A county commission may, by ordinance, impose upon and collect from the users of emergency ambulance service within the county a special service fee, which shall be known as the "special emergency ambulance service fee." The proceeds from the imposition and collection of any special service fee shall be deposited in a special fund and used only to pay reasonable and necessary expenses actually incurred and the cost of buildings and equipment used in providing emergency ambulance service to residents of the county. The proceeds may be used to pay for, in whole or in part, the establishment, maintenance and operation of an authority, as provided for in this article: *Provided*, That an ambulance company or authority receiving funds from the special emergency ambulance fees collected pursuant to this section may not be precluded from making nonemergency transports.

§7-15-18. Article constitutes complete authority; liberal construction; severability.

This article shall constitute full and complete authority for the provision of emergency ambulance service within a county by a county commission and for the creation of any authority and carrying out the powers and duties of any such authority. The provisions of this article shall be liberally construed to accomplish its purpose and no procedure or proceedings, notices, consents or approvals shall be required in connection therewith except as may be prescribed by this article.

ATTACHMENT 4

Jefferson County Commission
Table Games Revenue

0013700T000

	Act Rev	Est Rev	Budget	Act % Inc/(Dec)	Avg Mo	Decrease from FY12	
						%	Cumulative
FY12	1,596,516	1,596,516	920,000	35.2%	133,043		
FY13	1,556,473	1,556,473	1,800,000	-2.5%	129,706		(40,043)
FY14	1,032,251	1,032,251	1,163,539	-33.7%	86,021		(564,265)
FY15	891,153	891,153	943,444	-13.7%	74,263	-44.2%	(705,363)
FY16	853,009	853,009	790,000	-4.3%	71,084	-46.6%	(743,507)
FY17	736,572	736,572	740,000	-13.2%	61,381	-53.9%	(859,944)
FY18	113,591	632,020	617,700	-16.5%	52,668	-60.4%	(978,816)
			Avg Dec FY13-17	-13.5%			(3,891,938)
			Act Dec FY17-18	-14.2%			

Table Games Revenue
FY18 Projected Revenue

Month	Actual Rev	Estimated Chg/Mo	Estimated Revenue/Mo	Est. FY17 Total Revenue	FY17 Budget	Projected Variance	Decrease Over PY
07/17	53,701						-14.3%
08/17	59,890						-22.5%
09/17	-	0.6%	60,237				
10/17	-	-11.8%	53,148				
11/17	-	-4.6%	50,689				
12/17	-	0.6%	50,968				
01/18	-	1.9%	51,944				
02/18	-	-1.1%	51,391				
03/18	-	-9.6%	46,452				
04/18	-	8.0%	50,158				
05/18	-	-2.4%	48,937				
06/18	-	11.4%	54,505				
Totals	113,591		518,429	632,020	617,700	14,320	

Jefferson County Commission
Video Lottery Revenue

0013730T000 0013730T001

	Actual Rev	Est Rev	Budget	Act % Inc/(Dec)	Avg Mo	Change from FY12	
						%	Cumulative
FY12	4,269,886	4,269,886	4,700,000	3.6%	355,824		
FY13	3,632,491	3,632,491	4,100,000	-14.9%	302,708		(637,395)
FY14	3,365,543	3,365,543	3,303,301	-7.3%	280,462		(904,343)
FY15	3,237,305	3,237,305	3,224,793	-3.8%	269,775	-24.2%	(1,032,581)
FY16	3,263,264	3,263,264	3,114,553	0.8%	271,939	-23.6%	(1,006,622)
FY17	3,183,192	3,183,192	3,140,000	-2.5%	261,667	-26.5%	(1,086,694)
FY18	816,094	1,995,543	3,020,000	-5.1%	251,667	-29.3%	(1,249,886)
			Avg Dec FY13-17	-5.5%			(5,917,521)
			Avg Dec FY12-17	-4.0%			

Video Lottery Revenue
FY18 Projected Revenue

Month	Actual Rev	Estimated Chg/Mo	Estimated Revenue/Mo	Est. FY17 Total Revenue	FY17 Budget	Projected Variance	Decrease Over PY
07/17	393,297						-7.0%
08/17	422,797						-3.0%
09/17	-	-54.4%	222,023				
10/17	-	3.9%	214,922				
11/17	-	-8.7%	191,997				
12/17	-	-10.5%	178,374				
01/18	-	21.3%	218,941				
02/18	-	-20.1%	166,701				
03/18	-	19.5%	198,432				
04/18	-	-0.8%	196,706				
05/18	-	-4.8%	185,968				
06/18	-	17.1%	221,479				
Totals	816,094		1,995,543	2,811,637	3,140,000	(328,363)	

JEFFERSON COUNTY EMERGENCY AMBULANCE SERVICE FEE ORDINANCE

Amendment Effective July 1, 2017

SECTION 1 – LEGISLATIVE AUTHORITY

This Ordinance concerns the imposition and collection of a special emergency ambulance service fee and is adopted under the authority of Chapter 7, Article 15, Section 17, of the Code of West Virginia, as amended.

SECTION 2 – PURPOSE

This Ordinance is enacted by the Jefferson County Commission for the purpose of providing career Fire Fighter/Paramedics and Fire Fighter/EMTs to maintain an adequate emergency ambulance system within the geographic boundaries of Jefferson County, West Virginia. An adequate emergency ambulance system is necessary to promote the health and welfare of the citizens of Jefferson County. Emergency ambulance service is a public purpose and a responsibility of government for which public money may be spent.

SECTION 3 – DEFINITIONS

ACCESSORY STRUCTURE. Any separate structure associated with a residential unit such as a garage, storage shed, workshop or otherwise located on the same parcel shall be included as part of the residential unit and not subject to a separate fee so long as it is not actually used as a residential or commercial unit. If a dispute arises with regard to whether or not a structure qualifies as accessory structure not subject to a separate fee, the burden is upon the owner to demonstrate that the structure is not a commercial or residential unit.

AGRICULTURAL BUILDING – Means structures which directly contribute to the operation of a farm and shall include any processing plant, milking parlor, farm equipment storage building, barn, silo, grain storage building, swinery, and temporary quarters furnished to farm employees without rent to assist in performance of employment duties as part of the terms of their employment. Agricultural buildings shall be exempt from any fee assessed under this Ordinance. However, the agricultural exemption does not apply to any ordinary residential unit located on a farm, such units shall be subject to the standard residential unit fee. In addition, any structure which conducts a retail commercial enterprise open to the general public, including but not limited to a distillery, butcher shop, winery, bed and breakfast, or retail nursery, shall be subject to the standard commercial unit fee even if located on a farm. The warehousing, processing, drying, storage, distribution and marketing of agricultural products for the wholesale marketplace when those activities are conducted in conjunction with, but are secondary to, husbandry or production conducted on the farm shall be exempt from the fee. If a dispute arises with regard to whether or not a structure qualifies as an exempt agricultural building, the burden is upon the owner to demonstrate that the structure contributes to the operation of a farm and is not a commercial or residential unit.

COMMERCIAL UNIT – Means commercial business, industrial activity or non-residential activity conducted for a profit (except those defined as an “Agricultural Unit” herein) including, but not limited to, any store, filling station, hotel, motel, industrial facility, warehouse, flea market, amusement park, camp ground, institutional living arrangement with centralized services such as nursing homes, assisted living or similar arrangement, a bed and breakfast, an entertainment venue, a club, bar or restaurants. In the case of commercial activity that occurs outdoors such as a flea market, camp ground or amusement park, such business shall be assessed a fee as a commercial unit unless a permanent structure associated with the use is already subject to a commercial fee at the same location. In the case of a commercial complex with more than one structure, such as a shopping center or business complex, each separate addressable structure shall be deemed a separate commercial unit and assessed a separate fee.

EMERGENCY AMBULANCE SYSTEM – Any emergency ambulance service provided pursuant to this ordinance.

HOMESTEAD EXEMPTION: shall mean an owner-occupied residential unit used exclusively for residential purposes and occupied by the owner or one of the owners who is a citizen of this state and who is sixty-five years of age or older or is permanently and totally disabled as that term may be defined by the Legislature, and which granted by, and recognized in the records of, the Assessor of Jefferson County as exempt from a portion of the ad valorem property taxation of Jefferson County as prescribed by general law. The burden shall be upon the owner claiming the exemption to present proof of same at the time the fee is paid. If sufficient proof is not provided, the owner shall pay the normal fee.

OWNER – Means the person, firm or corporation listed in the Jefferson County land records and/or records of the Assessor of Jefferson County as the owner of the unit as of July 1st of a given year.

RESIDENTIAL UNIT – Means any habitable structure intended for residential use, whether occupied or unoccupied, including, but not limited to, single-family homes, duplexes, vacation and secondary homes, mobile homes, apartments, condominiums and rental units. In the case of a structure which contains multiple independent addressable dwelling units, such as duplexes and apartments, each addressable unit shall be deemed to be a separate residential unit.

SPECIAL EMERGENCY AMBULANCE SERVICE FEE – Means the fee imposed by the Jefferson County Commission through this Ordinance and collected from the users of emergency ambulance service within Jefferson County.

USER – Means any person, firm or corporation to whom emergency ambulance transport service is made available.

SECTION 4 – RATES

The Emergency Ambulance Service Fee imposed under this Ordinance shall be for emergency ambulance service provided for a Jefferson County Fiscal Year July 1 to June 30.

The Emergency Ambulance Service Fee established by this Ordinance shall be **thirty five dollars (\$35.00) per residential unit** per Fiscal Year.

The Emergency Ambulance Service Fee for Commercial Units shall be **eighty-five dollars (\$85.00)** per commercial unit per Fiscal Year.

All those residents who have been granted a property tax Homestead Exemption by the Assessor in the tax year prior to July 1, 2014, and each year thereafter, shall pay a discounted fee of twenty dollars (\$20.00) on their personal residence.

The Fee imposed under this ordinance shall be the responsibility of the record owner of the unit as of July 1st, each year. The Fee assessed and levied under the provisions of the ordinance shall be a personal obligation of the owner of the unit. The Fee shall be due and payable July 1st of each year for taxable units owned as of July 1st for services to be rendered in the fiscal year. On or before, July 31st of each year, a bill shall be mailed to the owner's mailing address on record with the Assessor of Jefferson County.

For each service year, accounts paid on or after October 1 through December 31 the fee shall increase by \$5. For accounts paid on or after January 1 through March 31 of a given service year, the fee shall increase by an additional \$10, whichever is greater.

Fees delinquent on or after the First day of April the year after they became due and payable shall be forwarded to the County Commission. The County Commission, in its sole discretion, may collect unpaid fees through civil action filed in a court of competent jurisdiction. Such suit need not be brought in the same fiscal year the fee was billed. In any suit for collection of delinquent fees, the Commission is authorized to recover its reasonable costs of collection, including court costs, attorney's fees, service costs and statutory interest.

If any person believes he or she was erroneously charged an emergency service fee, the County Commission shall provide, upon the person's request, an exoneration form. The form shall be completed and returned to the County Commission no later than September 30 of the Fiscal Year for which the fee applies. The County Commission staff shall, within a reasonable time, investigate any request for exoneration. The County Commission shall, at its next regular meeting after completion of the investigation, consider each written request for exoneration and staff's recommendation regarding the exoneration request. If good cause for exoneration is found by the County Commission, the Commission shall exonerate or modify the imposed charges, and shall notify the person in writing of its actions. If the Commission does not exonerate or modify as requested by the applicant, the person requesting exoneration may appeal to the Circuit Court of Jefferson County. The appeal must be filed within 30 days of the Commission decision upon the exoneration. No prior fiscal year fees will be refunded.

SECTION 5 – RATE CHANGES

The service of ambulance protection shall be continued, maintained, and improved by the Jefferson County Emergency Services Agency at the charge and expense of the owners of all residential and commercial units within the county. The fees shall be imposed, assessed and collected as set forth in this Ordinance. In the event the JCESA determines change in the fee imposed by this ordinance is necessary, it shall, by resolution, request the County Commission consider approving the recommended a change. The JCESA shall submit copies of its current budget, the future budget developed under Section 7 and any other documentation supporting the proposed a change in the fee. The County Commission retains sole discretion in approving, denying or modifying any fee change. Procedures set forth in Article 15, Chapter 7, Section 17 of the Code of West Virginia for the initial levy of such a fee shall be followed by the County Commission in the event an increase is sought.

SECTION 6 – EFFECTIVE DATE

The prior Ordinance became effective June 30, 2014. This Amended Ordinance shall become effective on July1, 2017. The fee assessed and levied by this ordinance are for services to be rendered from July 1, 2017 to June 30, 2018, and each fiscal year thereafter.

SECTION 7 – USE AND MANAGEMENT OF FEE PROCEEDS

The proceeds from the imposition and collection of the Emergency Ambulance Service Fee shall be deposited in a special fund for the benefit of the JCESA held by the Treasurer of Jefferson County and shall be used only to pay reasonable and necessary expenses actually incurred, including personnel, training, supplies and equipment used in providing emergency ambulance service to residents of Jefferson County. Proceeds not expended in a given Fiscal Year will be maintained in the special fund and may be used in subsequent Fiscal Years as necessary.

SECTION 8 – BUDGET DEVELOPMENT

The Jefferson County Emergency Services Agency shall hold an annual public hearing for the purpose of receiving written or oral public comments pertaining to the operations of the JCESA within Jefferson County. This public hearing shall be advertised as a Class II legal advertisement in local newspapers within the County.

The required public hearing shall be held no later than the regular December Board of Directors meeting in order to provide JCESA sufficient time to consider any improvements or changes in services and to account for said changes when submitting the annual budget request to the Jefferson County Commission.

As required by the JCESA Ordinance, JCESA shall prepare a financial statement and budget detailing the upcoming Fiscal Year projections for the special emergency ambulance fund. The Board of Directors shall make recommendations to the County Commission regarding the need to change or maintain the rates charged for the upcoming year.

SECTION 9 – DATA USED FOR ASSESSMENT OF FEES

Upon completion of the annual budget for the Fund, County Commission shall request the Assessor to provide it with a list of all residential units, commercial units, and commercial square footage within the meaning of this Ordinance within the county to be utilized as the data base for billing the Special Emergency Ambulance Service Fee commencing the following July 1. In addition, GIS shall provide a list of addressable units within each category to assist in the identification and classification of commercial and residential units within the county. Each residential and commercial unit shall have an account established in the name of the owner of that unit and a bill in the amount of the fee shall be delivered to that unit by US Postal Service on or after July 31st of the Fiscal Year. The Assessor will further provide monthly updates to County Commission so that the database can be maintained on a current basis.

SECTION 10 – COLLECTION OF DELINQUENT ACCOUNTS

On or before November 30 of each year, letters shall be sent to all unpaid accounts as a status reminder including a notice of late fees and charges and a notice that delinquent accounts will be submitted for collection after March 31st. On or about April 1, all delinquent accounts at that point shall be submitted for collection by either internal or external agencies.

SECTION 11 – INITIAL USE OF FUNDS AND POSITIONS

Funds will initially be allocated to train, hire and equip Fire Fighter/Paramedics and Fire Fighter/EMTs assigned based on response time to maximize limited resources.

SECTION 12 – AMENDMENTS AND SEVERABILITY

This Ordinance may, from time to time, be amended by a majority of the members of the County Commission as they deem it necessary and appropriate.

If a court of competent jurisdiction declares any provision of this Ordinance to be void, invalid or ineffective in whole or in part, the effect of such decisions shall be limited to those provisions which are expressly declared to be void, invalid or ineffective, and all other provisions of this Ordinance shall continue to be separately and fully enforceable and effective.

This Ordinance shall become effective upon July1, 2017.

NOW THEREFORE, THIS ORDINANCE IS ENACTED AND ORDAINED BY MAJORITY VOTE OF THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA.

Given under my hand and seal this _____ day of _____, 2017.

Peter Onoszko, President

ATTACHMENT 6

ABBREVIATED VERSION OF JCESA CURRENT STAFFING MODEL AND FUTURE GOALS AS A PUBLIC SAFETY SYSTEM

The peak time concept is a responsible plan that sets up the volunteer and career service for success. JCESA has listed the number of employees it would take (as a comparison) to place two people in the fire stations 7 days a week, 24 hours a day. Utilizing its' volunteer partners to achieve the goal of 2 staffers as a minimum saves money, reduces risk and liability, promotes the partnership between career and volunteer, and brings JCESA closer to industry standard best practice.

(FTE MEANS FULL TIME EMPLOYEY). PM MEANS Paramedic with advanced life support capabilities. PM Lt. MEANS Paramedic Lieutenant. Currently all on duty Paramedics work 24 hour shifts with the exception of administrative staff. It takes 4 FTE's to fill one Paramedic slot at a station.

	<u>Have now</u>	<u>Peak Time needs</u>	<u>2 People 24 / 7</u>
1. Station 1: Friendship VFD:	1 FTE	+3 FTE	+3 FTE's
2. PM Station 2: Citizens VFD:	* 4 FTE's (+EMT FROM 11)	0 FTE	+3 FTE's
3. PM Station 3: Shepherdstown VFD	4 FTE's	+ 2 FTE's	+4 FTE's
4. PM Station 4: Independent VFD	**5.7 FTE's	+0.3 FTE	+2.7 FTE's
5. Station 5: Blue Ridge VFD	2 FTE's	+ 2 FTE's	+ 6 FTE's
6. Station 6: Middleway VFD	1 FTE's	+ 3 FTE's	+ 7 FTE's
7. Station 7: Bakerton VFD	1 FTE's	+ 3 FTE's	+ 7 FTE's
8. PM Lt. Station 11: Headquarters	***8 FTE's ****3 Administrative staff		
GRAND TOTALS	29.7	+13.3	+32.3

(Does not include part time staff utilized to fill leave slots for full time staff)

* detailing the EMT from station 11 for the first 10 hours of the shift gives you peak time staffing 7 days a week

** utilizing the money allowed for the ambulance billing officer allows us to hire a part timer to fill 3 shifts completing station 4 peak time staffing 7 days a week accounting for the .4 of the 5.4 listed

*** Headquarters staffing: Director, Deputy Director and QA, Training and HIPPA compliance Officer. Also, a 24 hour Shift Lieutenant and a 24 hour EMT. The shift Lieutenant is utilized manage critical issues such as staffing management (to include accountability of leave and backfill), supplies and logistics, training and certification (soon to be passed to the new training officer), physicals, first level supervisor documentation (daily), management of employee station files. The Captain is the first line supervisor responsible for initial oversight of the shift officers and providers. The Captain also oversees all the initial supervision related to ancillary duties delegated to the shift officers (Safety, Logistics, Controlled substance accountability, training and certification, QA, HIPPA Compliance, community engagement). The Captain is responsible for the oversight of scheduling of personnel as directed by policy and procedure. All officers are also utilized on incidents as first responders when resources are depleted or they happen to be closer to a critical acuity call. In addition, they oversee on boarding of new employees and they are the first

ATTACHMENT 6

line QA officer. The shift officer allows for a 24/7 point of contact for the JCESA. The EMT's are detailed out to station 2 for the day side of their shift to cover peak time needs. They are brought back in the evenings when the staffing is reduced to a minimum in an effort to cover staffing needs in a central location where the bulk of Jefferson County call load exists. The EMT's are given lower level administrative tasks to assist the shift officer in maintaining the day to day needs of the Agency.

****The Director, Deputy Director, Captain and QA, Training and HIPPA compliance Officer are utilized to manage the business and required tasks as an agency leaders responsible for financial records, agency records, human resources, training and certification requirements, state, regional and county meetings, policy and procedure development and enforcement, grant management, strategic planning and other related duties. These individuals should not be considered front line responders however, may act in that capacity during significant events and high call demand when all resources are deployed. Their job is to primarily run the business of the Agency. While JCESA employs an accounting firm on a part time basis, it should be understood that the Director acts as the business manager. Accounts receivable goes through the Director's office first and must be cleared by the Director for payment. The accounting firm writes the checks only after approval from the Directors office. The Directors office also signs the checks with the treasurer of the JCESA Board. The accounting firm maintains the quick books records as well as issues payroll only after approved by the Director and Deputy Director. The payroll hours are sent after review for accuracy to the Directors by the shift officers. The Deputy Director acts as on behalf of the Director in her absence. The Director is the primary representative for the JCESA during any situation when the Emergency Operations Center is activated. The Deputy Director is the primary point of contact for all Operational issues. The Director and Deputy Director may function as Chief Officers within the incident command system if needed.

Mr. Bob Baker is our high level financial advisor and averages a few hours a month reviewing the budget for trends and ensuring the Directors initial forecast for the budget is meeting set bench marks and goals. Mr. Baker also prepares charts to help the JCESA Board understand if the JCESA uniformed administration is managing the budget and \$970,000.00 for the SAFER Grant as forecasted. This method allows for a system of checks and balances and has proven to be cost effective and efficient.

*****Hypothetically staffing all hours with 2 FTE's for 24/7. This was included to show that peak time staffing is more cost effective than hiring career staff for 24/7.

FY17 Revenues and Expenditures

Expenditures by Object Code

	3 Year Actuals			5 Year Projection							
	Actual FY14	Actual FY15	Actual FY16	Projection	FY17 Budget	YTD	TREND FY18	TREND FY19	TREND FY20	TREND FY21	TREND FY22
Wages & Benefits	14,249,427	13,328,212	13,573,319	13,665,875	13,836,002	4,021,164	14,469,909	15,594,842	15,719,042	16,165,942	16,246,542
Contracted Services	2,467,849	2,292,184	2,269,696	2,416,092	2,400,858	753,107	2,213,154	2,356,200	2,379,700	2,403,400	2,427,400
Commodities	2,183,430	2,042,611	1,978,582	2,163,870	2,242,531	421,796	2,117,470	2,312,800	2,335,900	2,359,300	2,383,000
Capital Outlay / Equipment	29,580	-	130,450	140,000	120,000	-	-	-	-	-	-
Contributions	3,117,902	3,808,481	4,289,745	4,427,200	4,426,915	1,754,764	4,986,417	4,827,900	4,874,200	4,921,000	4,968,100
Total Expenditures	22,048,188	21,471,487	22,241,792	22,813,037	23,026,306	6,950,831	23,786,950	25,091,742	25,308,842	25,849,642	26,025,042
Net Surplus / (Deficit)	123,179	866,299	1,279,179	1,046,629	857,661	4,158,483	427,012	(409,677)	91,123	(31,177)	109,783
Transfers to Other Funds											
Trns to Capital Fund (5% Gambling)	-	-	-	194,000	194,000	194,000	377,200	543,800	712,100	882,100	1,053,800
Trns to Capital Fund	-	-	-	1,153,000	1,153,000	400,000	370,000	40,000	368,000	65,000	-
Total Transfers Out of General Fund	-	-	-	1,347,000	1,347,000	594,000	747,200	583,800	1,080,100	947,100	1,053,800
Net Uses of Funds - Surplus / (Deficit)	123,179	866,299	1,279,179	(300,371)	(489,339)	3,564,483	(320,188)	(993,477)	(988,977)	(978,277)	(944,017)
Fund Balance											
Beginning Fund Balance	2,881,166	3,024,468	3,891,396	5,453,076	5,495,102	5,495,102	5,005,763	4,685,575	3,692,098	2,703,121	1,724,844
Prior Period Adjustments	20,123	629	282,501								
Net Change in Fund Balance	123,179	866,299	1,279,179	(300,371)	(489,339)	3,564,483	(320,188)	(993,477)	(988,977)	(978,277)	(944,017)
Ending Fund Balance	3,024,468	3,891,396	5,453,076	5,152,705	5,005,763	9,059,585	4,685,575	3,692,098	2,703,121	1,724,844	780,827
Fund Balance as a % of Operating Exp	13.7%	18.1%	24.5%	22.6%	21.7%	130.3%	19.7%	14.7%	10.7%	6.7%	3.0%