

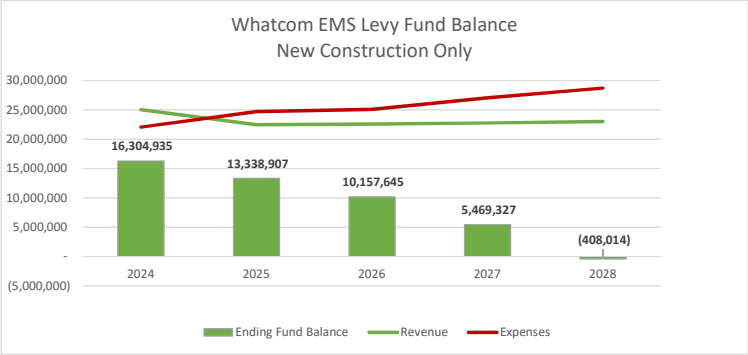
COUNTYWIDE EMERGENCY MEDICAL SERVICES FUND as of 6/30/25

# of units	4	5	5	5	5	5	5	5		
	Actual 2022	Actual 2023	Actual 2024	Actual 6/30/2025	Budgeted 2025	Progress as Percentage	Budgeted 2026	Projected 2027	Projected 2028	Notes
Beginning Fund Balance	22,471,945	15,158,524	14,463,349	16,304,935	16,304,935		13,371,843	10,429,726	6,013,411	
Property Tax	8,572,772	13,154,220	13,428,891	7,459,121	13,472,462	55%	13,726,701	13,984,590	14,244,316	Property taxes are collected in April and October. The County approved an increase of 1% to the levy in 2025. This reflects the first 1/2 of 2025 property taxes.
Sales Tax Revenue	4,052,561	4,433,598	4,366,895	1,990,362	4,413,297	45%	4,589,829	4,534,906	4,662,337	Sales taxes collected through June are reflected in 2025. Sales tax includes all goods and services provided within the County municipality. A large portion of these revenues are driven by construction related spending. We have seen a downturn in sales tax when compared to the same periods last year for the last two months.
Misc Income	(319,717)	1,256,828	736,404	84,907	430,000	20%	330,000	330,000	330,000	2024 includes interest earning windfall of \$508k.
Emergency Medical Service Fees	1,728,126	1,941,804	2,059,640	383,011	2,300,000	17%	2,300,000	2,300,000	2,300,000	
GEMT Payment	1,903,460	775,807	4,383,232	229,792	1,900,000	12%	1,900,000	1,900,000	1,900,000	
SAMHSA Grant	-	82,656	52,307	-	-	0%	-	-	-	
Total Revenues	15,937,200	21,644,914	25,027,370	10,147,194	22,515,759	45%	22,846,530	23,049,496	23,436,653	
Payments										
EMS Administration Services	(341,601)	(436,110)	(469,775)	(231,533)	(518,915)	45%	(515,007)	(543,847)	(574,303)	
SW maintenance	(182,794)	(214,324)	(237,581)	(207,668)	(260,900)	80%	(273,900)	(289,238)	(305,436)	Software maintenance contracts are usually paid at the beginning of the year in full.
MPD & Pymnts for Other Services	(92,835)	(120,032)	(142,618)	(76,354)	(215,000)	36%	(220,000)	(232,320)	(245,330)	
Payments to COB Units	(7,585,669)	(11,270,148)	(10,885,474)	(5,699,282)	(11,398,563)	50%	(11,968,491)	(12,638,726)	(13,346,495)	\$949,880.26 per month as of 1/1/25.
Payments to COB EMS 1			(1,054,869)	(554,861)	(1,109,722)	50%	(1,165,208)	(1,230,460)	(1,299,365)	\$92,476.85 per month as of 1/1/25.
Payments to FD7 Units	(2,219,428)	(2,573,723)	(2,708,784)	(1,424,820)	(2,864,641)	50%	(3,007,123)	(3,175,522)	(3,353,351)	\$237,470.06 per month as of 1/1/25.
Payments to FD7 Captain	-	-	(296,654)	(277,430)	(554,861)	50%	(582,604)	(615,230)	(649,683)	\$46,238.38 per month as of 1/1/25.
What-Comm Dispatch	(2,155,075)	(2,635,146)	(2,775,734)	(1,510,876)	(3,021,751)	50%	(3,297,285)	(3,798,933)	(3,993,921)	What-Comm expenditures will exceed what we had projected the increase to be in 2025. The administration is working on drafting a supplemental budget request for presentation to the Council for the difference before the end of the year.
Admin & Current Expense Allocations	(119,338)	(221,796)	(230,668)	(229,484)	(458,972)	50%	(465,847)	(491,934)	(519,483)	
Other Costs:								-	-	
Training Coordinator & Costs	(186,228)	(180,165)	(162,943)	(68,380)	(191,796)	36%	(192,057)	(202,812)	(214,170)	
Paramedic Class Training and Laterals - COB/FD7	(1,862,392)	(1,642,218)	(1,232,698)	(785,634)	(1,502,350)	52%	(1,212,174)	(1,280,056)	(1,351,739)	
Community Paramedic - COB			(455,180)	(239,425)	(478,849)	50%	(502,792)	(530,948)	(560,681)	
Community Paramedic - FD7	(514,435)	(624,235)	(217,253)	(95,229)	(228,550)	42%	(239,978)	(253,417)	(267,608)	\$19,045.85 per month as of 1/1/25.
Gurneys, Equipment 10 yr lease	(523,636)	(524,127)	(525,878)	(328,534)	(973,981)	34%	(646,181)	(682,367)	(720,580)	Due to a miscalculation of Stryker lease amortization payments, we will owe the vendor a back payment of approximately \$327,800 in 2025. A County budget supplemental has been approved by Council.
BLS Distribution	(4,969,129)	(1,537,875)	(1,478,131)	(993,689)	(1,500,000)	66%	(1,500,000)	(1,500,000)	(1,500,000)	
Gurney Lift Kits	(932,060)	(265,314)	-	-	-	0%	-	-	-	
5th Unit Implementation	(1,566,000)	(12,720)	(259,263)	-	-	0%	-	-	-	
SAMHSA Grant	-	(82,156)	(52,281)	-	-	0%	-	-	-	
PPE for COB/FD7	-	-	-	-	(170,000)	0%	-	-	-	
Total Expenditures	(23,250,621)	(22,340,089)	(23,185,783)	(12,723,199)	(25,448,851)		(25,788,647)	(27,465,811)	(28,902,145)	
Net Revenues/(Expenditures)	(7,313,420)	(695,175)	1,841,587	(2,576,005)	(2,933,092)		(2,942,117)	(4,416,315)	(5,465,492)	
Ending Fund Balance (EMS)	15,158,524	14,463,349	16,304,935		13,371,843		10,429,726	6,013,411	547,919	Ending cash in 2024 was slightly higher at \$16,517,218 due to accruals.
Reserve Target - 70% of Expenditures:		15,638,062	16,230,048		17,814,196		18,052,053	19,226,068	20,231,501	
Difference Between Ending FB and Target		(1,174,714)	74,887		(4,442,353)		(7,622,327)	(13,212,657)	(19,683,582)	
Notes:										
Misc. Income includes:										Interest Income, Timber Sales and Excise Taxes, payments from municipalities for paramedic training
MPD & other services/pymts includes										MPD & other services/pymts includes MPD & \$20,000 set aside for medical supplies/R&M for system partners
2022 \$5.9M for one time subsidy for										BLS distribution and lift kits.

Reserve %	
70%	<== Can be changed to see new targets below

	New Construction Only				
	2024	2025	2026	2027	2028
Beginning Fund Balance	14,463,349	16,304,935	13,338,907	10,157,645	5,469,327
Revenue	25,027,370	22,482,823	22,607,385	22,777,493	23,024,804
Expenses	(23,185,783)	(25,448,851)	(25,788,647)	(27,465,811)	(28,902,145)
Ending Fund Balance	16,304,935	13,338,907	10,157,645	5,469,327	(408,014)

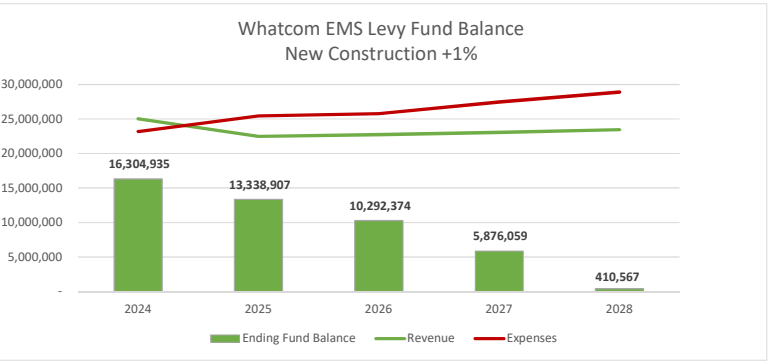
Reserve Fund at (see % above) - - 16,230,048 17,814,196 18,052,053 19,226,068 20,231,501



Data through
6/30/2025

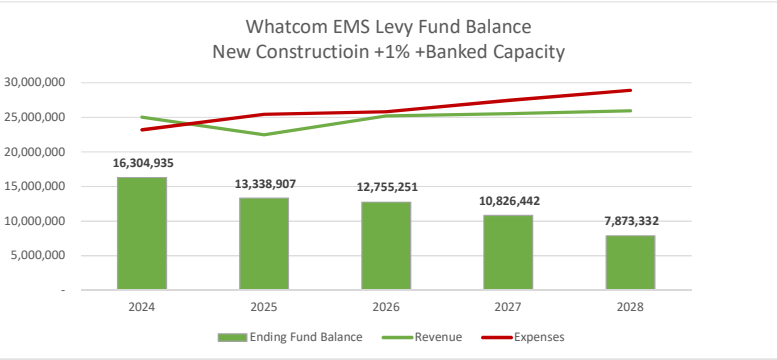
	1% Increase				
	2024	2025	2026	2027	2028
Beginning Fund Balance	14,463,349	16,304,935	13,338,907	10,292,374	5,876,059
Revenue	25,027,370	22,482,823	22,742,114	23,049,496	23,436,653
Expenses	(23,185,783)	(25,448,851)	(25,788,647)	(27,465,811)	(28,902,145)
Ending Fund Balance	16,304,935	13,338,907	10,292,374	5,876,059	410,567

Reserve Fund at (see % above) 16,230,048 17,814,196 18,052,053 19,226,068 20,231,501



	Banked Capacity + 1%				
	2024	2025	2026	2027	2028
Beginning Fund Balance	14,463,349	16,304,935	13,338,907	12,755,251	10,826,442
Revenue	25,027,370	22,482,823	25,204,991	25,537,002	25,949,035
Expenses	(23,185,783)	(25,448,851)	(25,788,647)	(27,465,811)	(28,902,145)
Ending Fund Balance	16,304,935	13,338,907	12,755,251	10,826,442	7,873,332

Reserve Fund at (see % above) 16,230,048 17,814,196 18,052,053 19,226,068 20,231,501



Expenditures are estimated at a 5.6% inflation rate

EMS Projection 2024-2028 - Revenue Scenarios Categories	New Construction Only					1% Increase					Banked Capacity + 1%				
	2024	2025	2026	2027	2028	2024	2025	2026	2027	2028	2024	2025	2026	2027	2028
Beginning Fund Balance	\$ 14,463,349	\$ 16,304,935	\$ 13,338,907	\$ 10,157,645	\$ 5,469,327	\$ 14,463,349	\$ 16,304,935	\$ 13,338,907	\$ 10,292,374	\$ 5,876,059	\$ 14,463,349	\$ 16,304,935	\$ 13,338,907	\$ 12,755,251	\$ 10,826,442
Revenues															
Property Tax	\$ 13,428,891	\$ 13,472,827	\$ 13,592,707	\$ 13,712,587	\$ 13,832,467	\$ 13,428,891	\$ 13,472,827	\$ 13,727,436	\$ 13,984,590	\$ 14,244,316	\$ 13,428,891	\$ 13,472,827	\$ 16,190,313	\$ 16,472,096	\$ 16,756,698
Sales Tax	\$ 4,366,895	\$ 4,379,996	\$ 4,484,678	\$ 4,534,906	\$ 4,662,337	\$ 4,366,895	\$ 4,379,996	\$ 4,484,678	\$ 4,534,906	\$ 4,662,337	\$ 4,366,895	\$ 4,379,996	\$ 4,484,678	\$ 4,534,906	\$ 4,662,337
Misc Income (Interest Income, Forest Excise, Training Revenues, etc.)	\$ 736,404	\$ 430,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 736,404	\$ 430,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 736,404	\$ 430,000	\$ 330,000	\$ 330,000	\$ 330,000
Emergency Medical Service Fees	\$ 2,059,640	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,059,640	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,059,640	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
GEMT Payments	\$ 4,383,232	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 4,383,232	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 4,383,232	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
SAMHSA Grant	\$ 52,307	\$ -	\$ -	\$ -	\$ -	\$ 52,307	\$ -	\$ -	\$ -	\$ -	\$ 52,307	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 25,027,370	\$ 22,482,823	\$ 22,607,385	\$ 22,777,493	\$ 23,024,804	\$ 25,027,370	\$ 22,482,823	\$ 22,742,114	\$ 23,049,496	\$ 23,436,653	\$ 25,027,370	\$ 22,482,823	\$ 25,204,991	\$ 25,537,002	\$ 25,949,035
Expenditures															
Payments															
EMS Administration Services	\$ (469,775)	\$ (518,915)	\$ (515,007)	\$ (543,847)	\$ (574,303)	\$ (469,775)	\$ (518,915)	\$ (515,007)	\$ (543,847)	\$ (574,303)	\$ (469,775)	\$ (518,915)	\$ (515,007)	\$ (543,847)	\$ (574,303)
SW maintenance	\$ (237,581)	\$ (260,900)	\$ (273,900)	\$ (289,238)	\$ (305,436)	\$ (237,581)	\$ (260,900)	\$ (273,900)	\$ (289,238)	\$ (305,436)	\$ (237,581)	\$ (260,900)	\$ (273,900)	\$ (289,238)	\$ (305,436)
MPD & Pymnts for Other Services	\$ (142,618)	\$ (215,000)	\$ (220,000)	\$ (232,320)	\$ (245,330)	\$ (142,618)	\$ (215,000)	\$ (220,000)	\$ (232,320)	\$ (245,330)	\$ (142,618)	\$ (215,000)	\$ (220,000)	\$ (232,320)	\$ (245,330)
Payments to COB Units	\$ (10,885,474)	\$ (11,398,563)	\$ (11,968,491)	\$ (12,638,726)	\$ (13,346,495)	\$ (10,885,474)	\$ (11,398,563)	\$ (11,968,491)	\$ (12,638,726)	\$ (13,346,495)	\$ (10,885,474)	\$ (11,398,563)	\$ (11,968,491)	\$ (12,638,726)	\$ (13,346,495)
Payments to COB EMS 1	\$ (1,054,869)	\$ (1,109,722)	\$ (1,165,208)	\$ (1,230,460)	\$ (1,299,365)	\$ (1,054,869)	\$ (1,109,722)	\$ (1,165,208)	\$ (1,230,460)	\$ (1,299,365)	\$ (1,054,869)	\$ (1,109,722)	\$ (1,165,208)	\$ (1,230,460)	\$ (1,299,365)
Payments to FD7 Units	\$ (2,708,784)	\$ (2,864,641)	\$ (3,007,123)	\$ (3,175,522)	\$ (3,353,351)	\$ (2,708,784)	\$ (2,864,641)	\$ (3,007,123)	\$ (3,175,522)	\$ (3,353,351)	\$ (2,708,784)	\$ (2,864,641)	\$ (3,007,123)	\$ (3,175,522)	\$ (3,353,351)
Payments to FD7 Captain	\$ (296,654)	\$ (554,861)	\$ (582,604)	\$ (615,230)	\$ (649,683)	\$ (296,654)	\$ (554,861)	\$ (582,604)	\$ (615,230)	\$ (649,683)	\$ (296,654)	\$ (554,861)	\$ (582,604)	\$ (615,230)	\$ (649,683)
What-Comm Dispatch	\$ (2,775,734)	\$ (3,021,751)	\$ (3,297,285)	\$ (3,798,933)	\$ (3,993,921)	\$ (2,775,734)	\$ (3,021,751)	\$ (3,297,285)	\$ (3,798,933)	\$ (3,993,921)	\$ (2,775,734)	\$ (3,021,751)	\$ (3,297,285)	\$ (3,798,933)	\$ (3,993,921)
Admin & Current Expense Allocations	\$ (230,668)	\$ (458,972)	\$ (465,847)	\$ (491,934)	\$ (519,483)	\$ (230,668)	\$ (458,972)	\$ (465,847)	\$ (491,934)	\$ (519,483)	\$ (230,668)	\$ (458,972)	\$ (465,847)	\$ (491,934)	\$ (519,483)
Other Costs															
Training Coordinator & Costs	\$ (162,943)	\$ (191,796)	\$ (192,057)	\$ (202,812)	\$ (214,170)	\$ (162,943)	\$ (191,796)	\$ (192,057)	\$ (202,812)	\$ (214,170)	\$ (162,943)	\$ (191,796)	\$ (192,057)	\$ (202,812)	\$ (214,170)
Paramedic Class Training and Laterals - COB/FD7	\$ (1,232,698)	\$ (1,502,350)	\$ (1,212,174)	\$ (1,280,056)	\$ (1,351,739)	\$ (1,232,698)	\$ (1,502,350)	\$ (1,212,174)	\$ (1,280,056)	\$ (1,351,739)	\$ (1,232,698)	\$ (1,502,350)	\$ (1,212,174)	\$ (1,280,056)	\$ (1,351,739)
Community Paramedic - COB	\$ (455,180)	\$ (478,849)	\$ (502,792)	\$ (530,948)	\$ (560,681)	\$ (455,180)	\$ (478,849)	\$ (502,792)	\$ (530,948)	\$ (560,681)	\$ (455,180)	\$ (478,849)	\$ (502,792)	\$ (530,948)	\$ (560,681)
Community Paramedic - FD7	\$ (217,253)	\$ (228,550)	\$ (239,978)	\$ (253,417)	\$ (267,608)	\$ (217,253)	\$ (228,550)	\$ (239,978)	\$ (253,417)	\$ (267,608)	\$ (217,253)	\$ (228,550)	\$ (239,978)	\$ (253,417)	\$ (267,608)
Gurneys, Equipment 10 yr lease	\$ (525,878)	\$ (973,981)	\$ (646,181)	\$ (682,367)	\$ (720,580)	\$ (525,878)	\$ (973,981)	\$ (646,181)	\$ (682,367)	\$ (720,580)	\$ (525,878)	\$ (973,981)	\$ (646,181)	\$ (682,367)	\$ (720,580)
BLS Distribution	\$ (1,478,131)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,478,131)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,478,131)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)
Gurney Lift Kits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5th Unit Implementation	\$ (259,263)	\$ -	\$ -	\$ -	\$ -	\$ (259,263)	\$ -	\$ -	\$ -	\$ -	\$ (259,263)	\$ -	\$ -	\$ -	\$ -
SAMHSA Grant	\$ (52,281)	\$ -	\$ -	\$ -	\$ -	\$ (52,281)	\$ -	\$ -	\$ -	\$ -	\$ (52,281)	\$ -	\$ -	\$ -	\$ -
PPE for COB/FD7	\$ -	\$ (170,000)	\$ -	\$ -	\$ -	\$ -	\$ (170,000)	\$ -	\$ -	\$ -	\$ -	\$ (170,000)	\$ -	\$ -	\$ -
Total Expenditures	\$ (23,185,783)	\$ (25,448,851)	\$ (25,788,647)	\$ (27,465,811)	\$ (28,902,145)	\$ (23,185,783)	\$ (25,448,851)	\$ (25,788,647)	\$ (27,465,811)	\$ (28,902,145)	\$ (23,185,783)	\$ (25,448,851)	\$ (25,788,647)	\$ (27,465,811)	\$ (28,902,145)
Ending Fund Balance	\$ 16,304,935	\$ 13,338,907	\$ 10,157,645	\$ 5,469,327	\$ (408,014)	\$ 16,304,935	\$ 13,338,907	\$ 10,292,374	\$ 5,876,059	\$ 410,567	\$ 16,304,935	\$ 13,338,907	\$ 12,755,251	\$ 10,826,442	\$ 7,873,332
Reserve Target - 70% of Prior Year Expenditure	\$ 16,230,048.23	\$ 17,814,195.82	\$ 18,052,052.90	\$ 19,226,067.86	\$ 20,231,501.26	\$ 16,230,048.23	\$ 17,814,195.82	\$ 18,052,052.90	\$ 19,226,067.86	\$ 20,231,501.26	\$ 16,230,048.23	\$ 17,814,195.82	\$ 18,052,052.90	\$ 19,226,067.86	\$ 20,231,501.26
Difference	\$ 74,887.20	\$ (4,475,288.56)	\$ (7,894,407.64)	\$ (13,756,740.83)	\$ (20,639,514.90)	\$ 74,887.20	\$ (4,475,288.56)	\$ (7,759,678.64)	\$ (13,350,008.83)	\$ (19,820,933.90)	\$ 74,887.20	\$ (4,475,288.56)	\$ (5,296,801.64)	\$ (8,399,625.83)	\$ (12,358,168.90)

EMS + 1%

2024					2025			
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax Increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
13,394,873	550,000,000	0.2208348495	121,459	133,949	13,650,281	98.70%	13,472,827	
Est'd 2026					2026			
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax Increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
13,650,281	550,000,000	0.2208348495	121,459	136,503	13,908,243	98.70%	13,727,436	
Est'd 2027					2027			
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax Increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
13,908,243	550,000,000	0.2208348495	121,459	139,082	14,168,784	98.70%	13,984,590	
Est'd 2028					2028			
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax Increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
14,168,784	550,000,000	0.2208348495	121,459	141,688	14,431,931	98.70%	14,244,316	

EMS w/ Only New Construction

2024					2025		
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues
13,394,873	550,000,000	0.2208348495	121,459	133,949	13,650,281	98.70%	13,472,827
Est'd 2026					2026		
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues
13,650,281	550,000,000	0.2208348495	121,459	-	13,771,740	98.70%	13,592,707
Est'd 2027					2027		
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues
13,771,740	550,000,000	0.2208348495	121,459	-	13,893,199	98.70%	13,712,587
Est'd 2028					2028		
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues
13,893,199	550,000,000	0.2208348495	121,459	-	14,014,658	98.70%	13,832,467

EMS + 1% + Banked Capacity

2024					2025			
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
13,394,873	550,000,000	0.2208348495	121,459	133,949	13,650,281	98.70%	13,472,827	
Est'd 2026								
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
16,282,100	550,000,000	0.2208348495	121,459	-	16,403,559	98.70%	16,190,313	
Est'd 2027								
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
16,403,559	550,000,000	0.2208348495	121,459	164,036	16,689,054	98.70%	16,472,096	
Est'd 2028								
Tax Assessment	New Construction Estimate	Levy Rate	Additional Tax	Tax increase	Estimated Assessment	Average Collection Rate	Estimated Revenues	
16,689,054	550,000,000	0.2208348495	121,459	166,891	16,977,404	98.70%	16,756,698	

Sales Tax Projection

Year	Base	Inflator	Projected Sales Tax
2024	\$ 4,366,895.35	100.00%	\$ 4,366,895.00
2025	\$ 4,366,895.00	100.30%	\$ 4,379,996.00
2026	\$ 4,379,996.00	102.39%	\$ 4,484,678.00
2027	\$ 4,484,678.00	101.12%	\$ 4,534,906.00
2028	\$ 4,534,906.00	102.81%	\$ 4,662,337.00