

NAVARRO COUNTY COMMISSIONER'S COURT

A Special meeting of the Navarro County Commissioner's Court was held on Monday, the 16th day of June, 2014 at 10:00 A.M., in the Conference room, City Hall 200 N. 12th in Corsicana, Texas. Presiding Judge HM Davenport, Commissioners Present Jason Grant, Dick Martin, David Warren, and James Olsen

1. 10:00 A.M. Motion to convene by Comm. Olsen sec by Comm. Warren
All voted aye motion carried
2. Opening prayer by Judge Davenport
3. Pledge of Allegiance
4. Workshop with City:
EMS
Animal Shelter
Library
Transport of mental
Fire
Economic Development
Jail Service
5. Motion to Adjourn by Comm. Martin sec. by Comm. Warren
Carried unanimously

TO WIT PG 663-671

I, SHERRY DOWD, NAVARRO COUNTY CLERK, ATTEST THAT THE FOREGOING IS A TRUE AND ACCURATE ACCOUNTING OF THE COMMISSIONERS COURT'S AUTHORIZED PROCEEDING FOR JUNE 16th, 2014.

SIGNED 16th DAY OF JUNE 2014.


SHERRY DOWD, COUNTY CLERK



City of Corsicana
 EMS Fund 503 Subsidy Calculation
 Fiscal Years 2004 - 2013, and Projections for Fiscal Years 2014 - 2019
 As of June 10, 2014



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Budgeted 2014	Projected 2015	Projected 2016
Total General Fund Administration Calculated Amount	\$ 88,509.00	\$ 252,963.00	\$ 258,647.00	\$ 285,856.00	\$ 413,801.00	\$ 422,024.00	\$ 417,169.00	\$ 462,446.00	\$ 470,422.00	\$ 467,045.00	\$ 475,313.00	\$ 480,066.00	\$ 484,867.00
30% allocated cost to Navarro County	\$ 26,552.70	75,888.90	77,594.10	85,756.80	124,140.30	126,607.20	125,150.70	138,733.80	141,126.60	140,113.50	142,593.90	144,019.80	145,460.10
70% allocated cost to City of Corsicana	\$ 61,956.30	177,074.10	181,052.90	200,099.20	289,660.70	295,416.80	292,018.30	323,712.20	329,295.40	326,931.50	332,719.10	336,046.20	339,406.90

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Projected 2014	Projected 2015	Projected 2016
Total General Fund Gross Receipts Tax Calculated Amount	3% \$ 88,846.35	\$ 102,623.05	\$ 115,445.24	\$ 114,540.72	\$ 122,027.53	\$ 138,036.22	\$ 146,385.24	\$ 151,206.14	\$ 143,629.82	\$ 148,872.98	\$ 139,451.83	\$ 140,846.34	\$ 142,254.80
30% allocated cost to Navarro County	\$ 26,653.90	30,786.92	34,633.57	34,362.22	36,608.26	41,410.87	43,915.57	45,361.84	43,088.95	44,661.89	41,835.55	42,253.90	42,676.40
70% allocated cost to City of Corsicana	\$ 62,192.44	71,836.14	80,811.67	80,178.50	85,419.27	96,625.35	102,469.67	105,844.30	100,540.88	104,211.09	97,616.28	98,592.44	99,578.30

Transaction History	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Projected 2014	Projected 2015	Projected 2016
TRANS FR FUND 100 #	(100,000.00)	(100,000.00)	(240,434.21)	(111,762.47)	(100,000.00)	(100,000.00)	-	-	-	-	(280,000.00)	(385,000.00)	(389,000.00)
EMS-SVCS CONTRACT W/COUNTY #	-	(100,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(250,000.00)	(150,000.00)	(150,000.00)	(275,000.00)	(430,000.00)	(434,000.00)
GROSS RECEIPTS TAX EXPENSE \$	-	-	-	-	-	-	-	-	-	-	-	-	-
ADM CHGS (PAYABLE TO GFND) \$	-	-	-	-	-	-	-	369,957.00	376,337.04	373,636.00	115,760.00	-	-

Fund 503 Trial Balance Summary	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Projected 2014	Projected 2015	Projected 2016
EMS Revenues	2,961,544.85	3,420,768.42	3,848,174.81	3,818,024.00	4,067,584.39	4,601,207.38	4,879,508.01	5,040,204.59	4,787,660.76	4,962,432.63	4,648,394.21	4,694,878.15	4,741,826.90
City of Corsicana Cash Contributions	100,000.00	100,000.00	240,434.21	111,762.47	100,000.00	100,000.00	-	-	-	-	280,000.00	385,000.00	389,000.00
Navarro County Accrued/Cash Contributions	-	100,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	250,000.00	150,000.00	150,000.00	275,000.00	430,000.00	434,000.00
EMS Expenses	(2,874,164.56)	(3,696,324.09)	(4,394,432.38)	(4,052,911.96)	(3,866,375.99)	(4,609,356.83)	(4,033,497.45)	(5,653,643.13)	(5,183,944.24)	(5,366,057.53)	(5,454,535.48)	(5,634,080.83)	(5,689,171.64)
Admin Charges for EMS (Transfer to General Fund)	-	-	-	-	-	-	-	(369,957.00)	(376,337.04)	(373,636.00)	(115,760.00)	-	-
Prior Period Adjustment to Write-Off EMS Accounts	-	-	-	-	-	-	-	(451,392.79)	-	-	-	-	-
Prior Period Adjustment to Correct Sick Time YE Accrual	-	-	-	-	-	(52,482.72)	-	-	-	-	-	-	-
Changes in Assets (Other than Cash)	(462,676.36)	80,704.14	306,874.85	104,336.65	(330,389.16)	(482,656.16)	(877,144.86)	880,565.14	(53,614.27)	(73,592.82)	132,418.47	95,867.65	96,826.33
Changes in Liability Accounts	(70,745.63)	(72,816.28)	(65,197.51)	(37,993.01)	(54,051.43)	36,041.29	75,820.13	(17,381.86)	40,486.33	97,668.45	32,861.19	33,189.80	33,521.70
Increase (Decrease) in Cash	(346,041.70)	(67,667.81)	285,853.98	293,218.15	266,767.81	(57,247.04)	394,685.83	(321,605.05)	(635,748.46)	(603,185.27)	(201,621.61)	4,854.77	6,003.32
Projected or Actual Cash Balance, 9/30	(683,735.82)	(751,403.63)	(465,549.65)	(172,331.50)	94,436.31	37,189.27	431,875.10	110,270.05	(525,478.41)	(1,128,663.68)	(1,330,285.29)	(1,325,430.52)	(1,319,427.19)

City of Corsicana
 EMS Fund 503 Subsidy Calculation
 Fiscal Years 2004 - 2013, and Projections for Fiscal Years 2014 - 2019
 As of June 10, 2014

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Projected 2014	Projected 2015	Projected 2016
Allocation of Increase (Decrease in Cash)													
Increase (Decrease) in Cash	(346,041.70)	(67,667.81)	285,853.98	293,218.15	266,767.81	(57,247.04)	394,685.83	(321,605.05)	(635,748.46)	(603,185.27)	(201,621.61)	4,854.77	6,003.33
County Contribution	\$ -	(100,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(250,000.00)	(150,000.00)	(150,000.00)	(275,000.00)	(430,000.00)	(434,000.00)
Transfer in from General Fund	\$ (100,000.00)	(100,000.00)	(240,434.21)	(111,762.47)	(100,000.00)	(100,000.00)	-	-	-	-	(280,000.00)	(385,000.00)	(389,000.00)
Admin Charges for EMS (Transfer to General Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,957.00	\$ 376,337.04	\$ 373,636.00	\$ 115,760.00	\$ -	\$ -
Increase (Decrease) in Cash - Excluding Contributions & Admin Fees	(446,041.70)	(267,667.81)	(304,580.23)	(168,544.32)	(183,232.19)	(507,247.04)	44,685.83	(201,648.05)	(409,411.42)	(379,549.27)	(640,861.61)	(810,145.23)	(816,996.68)
SUBSIDY CALCULATION - COUNTY													
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Projected 2014	Projected 2015	Projected 2016
Change in Cash, Excluding City/County Contributions & Admin Fees	(446,041.70)	(267,667.81)	(304,580.23)	(168,544.32)	(183,232.19)	(507,247.04)	44,685.83	(201,648.05)	(409,411.42)	(379,549.27)	(640,861.61)	(810,145.23)	(816,996.68)
County Contribution - 30% of Cash In (Out)	133,812.51	80,300.34	91,374.07	50,563.30	54,969.66	152,174.11	(13,405.75)	60,494.41	122,823.43	113,864.78	192,258.48	243,043.57	245,099.00
30% of General Fund Administration Costs	26,552.70	75,888.90	77,594.10	85,756.80	124,140.30	126,607.20	125,150.70	138,733.80	141,126.60	140,113.50	142,593.90	144,019.80	145,460.10
30% of General Fund of 3% Gross Receipts Costs	26,653.90	30,786.92	34,633.57	34,362.22	36,608.26	41,410.87	43,915.57	45,361.84	43,088.95	44,661.89	41,835.55	42,253.90	42,676.44
Total Contribution Needed from County:	187,019.11	186,976.16	203,601.74	170,682.31	215,718.22	320,192.18	155,660.52	244,590.06	307,038.97	298,640.17	376,687.93	429,317.27	433,235.51
Less: Amount Contributed by County	-	(100,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(350,000.00)	(250,000.00)	(150,000.00)	(150,000.00)	(275,000.00)	(430,000.00)	(434,000.00)
Amount Over (Short) by Year	(187,019.11)	(86,976.16)	146,398.26	179,317.69	134,281.78	29,807.82	194,339.48	5,409.94	(157,038.97)	(148,640.17)	(101,687.93)	682.73	764.41
SUBSIDY CALCULATION - CITY													
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Projected 2014	Projected 2015	Projected 2016
Change in Cash, Excluding City/County Contributions and Admin Fees	(446,041.70)	(267,667.81)	(304,580.23)	(168,544.32)	(183,232.19)	(507,247.04)	44,685.83	(201,648.05)	(409,411.42)	(379,549.27)	(640,861.61)	(810,145.23)	(816,996.68)
City Contribution - 70% of Cash In (Out)	312,229.19	187,367.47	213,206.16	117,981.02	128,262.53	355,072.93	(31,280.08)	141,153.63	286,587.99	265,684.49	448,603.13	567,101.66	571,897.67
70% of General Fund Administration Costs	61,956.30	177,074.10	181,052.90	200,099.20	289,660.70	295,416.80	292,018.30	323,712.20	329,295.40	326,931.50	332,719.10	336,046.20	339,406.90
70% of General Fund of 3% Gross Receipts Costs	62,192.44	71,836.14	80,811.67	80,178.50	85,419.27	96,625.35	102,469.67	105,844.30	100,540.88	104,211.09	97,616.28	98,592.44	99,578.37
Total Contribution Needed from City:	436,377.93	436,277.70	475,070.73	398,258.73	503,342.51	747,115.08	363,207.89	570,710.13	716,424.27	696,827.07	878,938.51	1,001,740.30	1,010,882.94
Less: Amount Contributed by City	(100,000.00)	(100,000.00)	(240,434.21)	(111,762.47)	(100,000.00)	(100,000.00)	-	-	-	-	(280,000.00)	(385,000.00)	(389,000.00)
Less: Unfunded Portion of General Fund Administration Costs	(88,509.00)	(252,963.00)	(258,647.00)	(285,856.00)	(413,801.00)	(422,024.00)	(417,169.00)	(92,489.00)	(94,084.96)	(93,409.00)	(359,553.00)	(480,066.00)	(484,867.00)
Less: Unfunded 3% Gross Receipts	(88,846.35)	(102,623.05)	(115,445.24)	(114,540.72)	(122,027.53)	(138,036.22)	(146,385.24)	(151,206.14)	(143,629.82)	(148,872.98)	(139,451.83)	(140,846.34)	(142,254.81)
Amount Over (Short) by Year	(159,022.59)	19,308.35	139,455.72	113,900.46	132,486.03	(87,054.86)	200,346.35	(327,014.99)	(478,709.49)	(454,545.10)	(99,933.68)	4,172.05	5,238.87

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CITY OF CORSICANA

Computation Schedule
Emergency Medical Services Fund Transfers To General Fund
For Fiscal Year 2014

E.M.S. Fund - Gross Receipts Tax Calculation

Budgeted Gross Receipts	<u>\$ 5,127,425</u>
Tax Percentage (.03)	3.00%
Gross Receipts Tax Revenue	<u>\$ 153,823</u>

Actual Amount Budgeted

Reimbursement - E.M.S. Fund

General Fund Departments:

010 City Council		
020 Administration		
030 Legal		
050 Human Resources	(28 employees)	
060 Civil Service	(27 employees)	
080 Finance		
120 Fire Department	Use of Fire & Rescue Personnel for EMS; housing/utilities/adm.	
310 Information Technology		
510 K-Woiens B I C		
530 Maintenance Service Center		
540 Municipal Buildings		

E.M.S. Operating Fund		
Departmental Budget 2014	Calc. Percentage	Reimbursement Transfer To General Fd
\$ 29,528	4.00%	\$ 1,181
317,196	6.00%	19,032
107,399	4.00%	4,296
80,322	10.41%	8,361
71,797	25.71%	18,462
566,177	15.00%	84,927
3,290,278	10.00%	329,028
103,404	2.00%	2,068
35,425	1.00%	354
246,807	1.50%	3,702
260,148	1.50%	3,902
		\$ 475,313

Actual Amount Budgeted

\$ 173,636

30% OF TMS

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EMS Billing RFP 2014					
Company	Location	W/O ESO	W/ ESO	Annual Cost to include ESO	
AMB - Ambulance Medical Billing	Paducah, Kentucky	4.40%	5.20%	\$14,000 based on .80% increase in quote	
Digitech	Briar Cliff, New York	4.95%	4.95%	\$9,995. Flat Cost	
Life Quest	Wautoma, Wisconsin		5.90%		
AR Management	Irving, Texas		6.00%		
ABS - Ambulance Billing Services	San Antonio, Texas		6.50%		
Emergicon	Dallas, Texas		7.50%		
Specialized Billing and Collection Systems of Texas	Houston, Texas	7.00%	8.00%		
Specialized Billing RFP was received after the advertized deadline for submission.					
Cost W / ESO is calculated on \$1,750,000 Revenue					

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CITY OF CORSICANA

EMERGENCY MEDICAL SERVICES (503)

CHANGES IN FUND BALANCE

	ACTUAL 2013	AMENDED 2014	ESTIMATE 2014	PROPOSED 2015
Estimated Working Capital, 10/1	\$ 539,122	\$ (29,325)		
Revenue:				
Service Charges	\$ 4,932,397	\$ 4,848,000	\$ 4,609,478	\$ 4,680,850
Other Revenue	30,036	4,425	38,920	32,406
Transfers from General Fund	-	-	280,000	385,000
Revenues from Navarro County	150,000	275,000	275,000	430,000
Total Revenue	\$ 5,112,433	\$ 5,127,425	\$ 5,203,398	\$ 5,528,256
Disbursements:				
125-EMS Service	\$ 2,160,318	\$ 2,307,282	\$ 2,439,799	\$ 2,324,780
910-Non Departmental	3,698,942	2,891,042	3,245,696	3,241,264
Total Disbursements	\$ 5,859,259	\$ 5,198,324	\$ 5,685,495	\$ 5,566,044
Revenue Less Disbursements	\$ (746,827)	\$ (70,899)	\$ (482,097)	\$ (37,788)
Reconciliation to Audit Fund Balance:				
Transfer to Equipment Replacement Fund	\$ 125,000.00			
Capital Asset Activity & Depreciation	\$ 27,728.88			
Change in Accrued Absences & Other LT Liab	31,085.59			
Other	\$ (5,434.20)			
Estimated Working Capital, 9/30	\$ (29,325)	\$ (100,224)		
Estimated Consolidated Cash 9/30	\$ (1,128,664)		\$ (1,330,285)	\$ (1,325,431)

This fund was established to account for operations of the EMS (emergency medical services) system. It is operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including debt) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

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REVENUES

503-EMERGENCY MEDICAL SERVICES FUND

LINE ITEM DETAIL					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2013	AMENDED 2014	ESTIMATE 2014	PROPOSED 2015
<u>SERVICE CHARGES & RENTS</u>					
45730	EMS-FEES	4,883,598	4,800,000	4,585,995	4,631,850
45770	EMS-SUBSCRIPTION PROGRAM	48,799	48,000	23,483	49,000
	<i>TOTAL SERVICE CHARGES & RENTS</i>	<u>4,932,397</u>	<u>4,848,000</u>	<u>4,609,478</u>	<u>4,680,850</u>
<u>OTHER REVENUE</u>					
46085	INTEREST EARNINGS (EXPENSE)	(1,021)	(600)	(669)	(1,000)
45840	COPY REPRODUCTION FEES	26	25	73	75
48550	REIMBURSEMENT FROM EMPLOYEES	6,477	-	6,478	-
49060	MISCELLANEOUS REVENUE	46	-	50	50
49070	RETURNED CHECK FEES	-	-	-	-
49080	PROCEEDS FROM SALE/SALVAGE/AUCTION	13,425	5,000	4,000	4,000
49300	INSURANCE PROCEEDS	-	-	3,957	4,000
	<i>TOTAL OTHER REVENUE</i>	<u>18,953</u>	<u>4,425</u>	<u>13,889</u>	<u>7,125</u>
<u>CONTRIBUTIONS AND DEBT PROCEEDS</u>					
48040	MISCELLANEOUS EMS FUND DONATIONS	52	-	14,000	14,140
	<i>TOTAL GRANTS & CONTRIBUTION REV</i>	<u>52</u>	<u>-</u>	<u>14,000</u>	<u>14,140</u>
<u>INTERGOVERNMENTAL REVENUE</u>					
47100	TRANSFER FROM GENERAL FUND	-	-	280,000	385,000
49620	GRANT REVENUES	11,031	-	11,031	11,141
49820	EMS-SVCS CONTRACT W CNTY	150,000	275,000	275,000	430,000
	<i>TOTAL INTERGOVERNMENTAL REV</i>	<u>161,031</u>	<u>275,000</u>	<u>566,031</u>	<u>826,141</u>
FUND 503 TOTAL REVENUES		<u><u>5,112,433</u></u>	<u><u>5,127,425</u></u>	<u><u>5,203,398</u></u>	<u><u>5,528,256</u></u>

503-125 EMERGENCY MEDICAL SERVICES, CONTINUED

LINE ITEM DETAIL					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2013	AMENDED 2014	ESTIMATE 2014	PROPOSED 2015
<u>PERSONNEL SERVICES</u>					
51010	SALARIES-FULL TIME	1,036,564	1,169,565	1,016,127	1,164,304
51230	SALARIES-OVERTIME	120,194	50,000	383,912	50,000
51250	LONGEVITY PAY	7,649	9,768	9,768	9,006
51270	WELL PAY	5,436	15,400	15,400	15,400
51280	ADDTL COMP IN LIEU OF A RAISE	12,500	-	-	-
51290	SENIORITY PAY	55,782	60,000	51,667	60,000
51310	CERTIFICATION PAY	47,031	57,300	39,542	36,900
51330	EDUCATION PAY	8,861	10,500	8,618	9,000
51360	PRECEPTOR PAY	-	-	726	-
51370	OUT OF CLASS PAY	5,821	4,500	4,507	4,500
51410	PM COOR PAY	1,800	1,800	1,928	1,800
51510	UNIFORM ALLOWANCE	9,792	11,760	9,358	11,760
51610	EMPLR-SOC SEC & MEDICARE	92,747	106,243	114,666	104,109
51630	EMPLR-RETIREMENT CONTRIBUTIONS	177,253	194,511	210,146	190,583
51650	EMPLR-GROUP HEALTH/LIFE DENTAL	148,707	169,680	131,491	201,600
51750	EMPLR-WORKER'S COMP INSURANCE	7,757	11,050	12,812	10,818
	<i>TOTAL PERSONNEL SERVICES</i>	<u>1,737,893</u>	<u>1,872,077</u>	<u>2,010,668</u>	<u>1,869,780</u>
<u>SUPPLIES</u>					
52010	OFFICE SUPPLIES	2,014	2,000	3,000	3,000
52020	POSTAGE/SHIPPING EXPENSE	626	1,200	-	1,200
52030	CLEANING/JANITORIAL SUPPLIES	-	1,500	-	1,500
52035	MATERIALS & SUPPLIES-PROTECTIVE	5,835	2,000	-	6,000
52040	EDUCATIONAL MATERIALS	-	1,000	-	1,000
52041	MISC TOOLS & EQUIPMENT < \$500	445	3,300	2,000	3,000
52060	NON-CAP ACQ-SAFETY EQUIPMENT & DEVICES	-	-	160	500
52065	NON-CAP ACQ-COMP HDWR/SFTWR	1,077	16,000	16,000	-
52070	NON-CAP ACQ-INSTRNTS & AP	-	-	-	-
52075	NON-CAP ACQ-COMMUNICATION	8,965	4,200	4,200	2,400
52100	CERTIFICATES, AWARDS, ETC.	78	200	200	200
53070	MEDICAL SUPPLIES	98,057	84,000	84,000	88,000
53130	CHEMICAL SUPPLIES	-	2,200	2,200	2,200
53190	FOOD SUPPLIES	20	-	-	-
53310	UNIFORM SUPPLIES	6,289	5,000	4,000	11,000
53340	FUEL SUPPLIES	84,185	67,000	79,000	82,000
53750	AUTO PARTS & SUPPLIES	9,717	8,000	8,000	9,000
53755	MACH AND EQUIP PARTS AND SUPPLIES	439	2,000	2,000	3,000
53820	OTHER MATERIAL & SUPPLIES	-	-	-	-
	<i>TOTAL SUPPLIES</i>	<u>217,748</u>	<u>199,600</u>	<u>204,760</u>	<u>214,000</u>
<u>SERVICES</u>					
52015	PRINTING	1,050	1,000	-	1,000
52115	TRAVEL AND EDUCATION	7,967	16,000	5,000	17,000
52130	LICENSES & CERTIFICATES	4,455	4,500	2,500	2,300
52135	DUES, SUBSCRIPTIONS & PUBLICATIONS	-	200	200	200
52140	ADVERTISING & LEGAL NOTICES	575	400	400	400
52230	JANITORIAL & LAUNDRY SERVICES	-	2,000	1,000	2,000
52395	GENERAL SERVICES	-	-	-	-

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503-125 EMERGENCY MEDICAL SERVICES, CONTINUED

LINE ITEM DETAIL					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2013	AMENDED 2014	ESTIMATE 2014	PROPOSED 2015
55010	GENERAL SERVICES-OTHER	(2,544)	-	-	-
55050	LEGAL SERVICES	-	-	-	-
55100	MEDICAL & PSYCH SERVICES	541	2,000	3,400	2,000
55220	PROFESSIONAL SERVICES	-	4,200	2,000	2,000
55530	CONTRACT SVCS-BIO HAZARD	5,916	3,600	6,000	6,000
55540	CONTRACT SVCS-MEDICAL DIRECTOR	38,500	39,125	39,125	33,000
55550	CONTRACT SVCS-EMS BILLING	92,620	94,000	86,000	90,000
56260	UTIL-COMMUNICATIONS	7,859	13,580	13,580	14,000
	<i>TOTAL SERVICES</i>	<u>156,940</u>	<u>180,605</u>	<u>159,205</u>	<u>169,900</u>
<u>MAINTENANCE</u>					
54630	MAINTENANCE - COMP & TELECOM EQUIP	1,782	4,000	3,000	4,000
54650	MAINT-MOTOR VEH & HVY EQUIP	22,714	33,000	38,000	44,000
54670	MAINT-RADIOS, INST & APPA	3,703	4,000	3,500	4,000
54710	MAINT-MACH, TOOLS & EQUIP	19,538	14,000	10,000	15,100
54830	MAINT-PROTECTIVE GEAR	-	-	-	4,000
	<i>TOTAL MAINTENANCE</i>	<u>47,737</u>	<u>55,000</u>	<u>54,500</u>	<u>71,100</u>
<u>CAPITAL</u>					
58865	CAP EXP-MOTOR VEHICLES & EQUIPMENT	-	-	10,666	-
	<i>TOTAL CAPITAL</i>	<u>-</u>	<u>-</u>	<u>10,666</u>	<u>-</u>
TOTAL 503-125 E.M.S. (EMER MED SVCS)		<u>2,160,318</u>	<u>2,307,282</u>	<u>2,439,799</u>	<u>2,324,780</u>

503-910 NON-DEPARTMENTAL, CONTINUED

LINE ITEM DETAIL					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2013	AMENDED 2014	ESTIMATE 2014	PROPOSED 2015
<u>SERVICES</u>					
52210	BANKING SERVICES	311	300	426	431
52290	GENERAL LIABILITY INSURANCE	2,860	3,000	2,994	3,025
52300	FLEET LIABILITY INSURANCE	2,385	2,600	2,603	2,629
52330	PROPERTY INSURANCE	5,631	5,775	5,888	5,946
52340	MOBILE EQUIPMENT INSURANCE	2,333	2,500	2,910	-
55040	AUDIT & FINANCIAL SERVICES	641	1,000	880	890
55225	COLLECTION AGENCY EXPENSE	8,732	7,000	13,893	14,035
	<i>TOTAL SERVICES</i>	<u>22,892</u>	<u>22,175</u>	<u>29,594</u>	<u>26,956</u>
<u>SERVICES</u>					
54630	MAINT - COMP & TELECOM EQPT	59	-	65	65
		<u>59</u>	<u>-</u>	<u>65</u>	<u>65</u>
<u>SUNDRY</u>					
50781	PHONE SYS CAP LEASE PRINCIPAL	216	220	220	225
50782	PHONE SYS CAP LEASE INTEREST	15	11	11	7
52540	CONTRACTURAL ADJUSTMENTS (ALL)	1,612,842	1,685,000	1,535,915	1,509,238
52545	WRITE-OFF'S (SUBSCRIPTION PROGRAM)	698	-	12,650	12,777
52565	BAD DEBT EXPENSE - WRITE-OFF'S	1,425,775	900,000	1,416,977	1,431,147
52570	BAD DEBT EXPENSE - RECOVERIES	(13,271)	(25,000)	(16,575)	(16,741)
52575	DEPRECIATION EXPENSE	151,079	135,000	151,079	152,590
57885	GROSS RCPTS TAX EXPENSE	-	-	-	-
58999	GAIN/LOSS ON SALE/TRANSFER OF ASSETS	-	-	-	-
59239	TRANS TO EMS EQUIP REPL FUND	125,000	-	-	125,000
59630	ADM CHGS-PAYABLE TO GENERAL FUND	373,636	173,636	115,760	-
	<i>TOTAL SUNDRY</i>	<u>3,675,991</u>	<u>2,868,867</u>	<u>3,216,037</u>	<u>3,214,243</u>
TOTAL 503-910 NON-DEPARTMENTAL		<u><u>3,698,942</u></u>	<u><u>2,891,042</u></u>	<u><u>3,245,696</u></u>	<u><u>3,241,264</u></u>