

## **Residual Effects from Billing for Emergency Medical Services**

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## CERTIFICATION STATEMENT

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## ABSTRACT

The Copley Township Fire Department (CFD) depends on property tax levies to support the department monetarily. This support comes from the citizens of the township through the passage of these property tax levies by a positive vote. To maintain the support for CFD, the department is careful as to what programs it initiates. One initiated program is to bill for the transport of all patients by incorporating an EMS user fee. This EMS user fee has been in place since 2004 for the patient who is a non-resident. However, placing the EMS user fee for the residents has generated some concern by some past township administrations. This concern continues though today.

The purpose of this descriptive research project was to attempt to gain the knowledge which could help address future support for CFD by the citizens when they are asked to pass the next property tax levy, if they are being billed by the department for EMS transport. The following research questions were addressed to help gain the knowledge this project requires:

- 1) What have been the experiences by other communities (townships) with similar demographics regarding the impact of billing for transported EMS patients?
- 2) What will the level of community support would be for future revenue legislation if the CFD began EMS transport billing for all residents?
- 3) What could be the financial results if EMS billing was implemented in Copley Township?
- 4) What population groups in the community would be most impacted by EMS transport billing and who would be billed as the primary responsible party?

The problem this project addressed was the possibility of losing the support for the property tax levies if the citizens of the township were also billed for any transport (EMS user

fee) to a local hospital emergency department in the course of a request for emergency medical services by the fire department.

Procedures this research project used to answer the research questions were to first perform a literature review of applied research papers which addressed EMS user fees, study the past, current and projected budgets of CFD, conduct a survey of like townships in Ohio to gain practice and attitudes of both EMS user fees and tax levies and fourthly, conduct interviews with members of the CFD staff.

In the completion of the procedures, it was found that CFD could potentially make up for any loss revenue due to economic downturns by the use of an EMS user fee for all transported patients. The survey of like townships in Ohio revealed that seventy three percent of the departments that did have an EMS user fee passed property tax levies.

It is recommended that an education plan be put in place in the conjunction with any property tax levy placed on the ballot to help the citizen of the township understand the importance of the EMS user fee and the passage of a levy. It is the hope that the information from this research project would help the township administration make an informed decision on the continuation of the EMS user fee program.

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## INTRODUCTION

### **Statement of the Problem**

The Copley Township Fire Department is a public service which provides both fire protection and emergency medical service (EMS) to the community of Copley Township, Ohio. The fire department depends on funding for operations through the support of this community's citizen by property tax levies. It also gains funding by billing for transports; an EMS user fee, of the non-residents "transients" when the emergency medical services are used by these non-resident patients. *The problem this study addressed is* how the citizens of Copley Township would react if they were asked to pay an EMS user fee which billed for use of emergency medical services when transported to a local hospital emergency room. Could CFD lose support for property tax levies by the citizens of Copley Township if also assessed an EMS user fee?

The township administrative body includes three Trustees, the Township Administrator, Finance/Clerk and the Department Heads which consists of the Fire Department (Chief), Roads/Parks and Zoning. Some in this administration body have in the past believed that by only billing for the transport of the non-resident patient, they would be able to maintain a reasonable property tax millage and the continued support of the community for these fire department levies.

Copley Township Fire Department (CFD) will encumber a thirty six percent reduction in funding to the *2011 Fire Department Budget* (2010, Copley Township budget) and an estimated eight to twelve percent raise in cost for capital purchases in this same time period. Details of this funding loss are primarily due to a reduction of collected taxes and the mandates for fiscal responsibility by the township trustees. Capital purchases increases can be realized in one example by the \$19,000 increase in the current cost of an ambulance replacement versus the cost

of the same vehicle in 2007, an eight percent change. Due to the expected short fall in departmental funding and these increases in expenses, an additional funding source will have to be found to maintain the current status of fire department operations and emergency medical services provided by CFD. To gain revenue, CFD could also start billing for all transported patients, which would include residents of the township.

It had been perceived by the township administrative body in 1994 that billing of the township residents would create a negative attitude toward the fire department by those same residents of the township. In 1994, Chief Joe Ezzie (retired) and the administration discussed the idea of billing township residents. It was felt that billing may present the perception to the citizens of the township that they were being billed twice for the same service, first by taxing under the property tax levy then by billing for services when transported to a local hospital.

### **Purpose of the Study**

*The purpose of this stud was to address any future public support of CFD by property tax levies if the residents of the township were billed for transport during an emergency medical response. The knowledge gained by this research will be useful to the township administrative body in regards to maintaining community support for the fire department.*

It should be noted, as of 2010, the CFD only bills for non-resident patients transported. However, due to the impact of revenue shortfall, the Copley Township administration has given permission for the fire department to begin billing for all patient transports, whether non-resident or resident, in January, 2011. However the knowledge that there will be support or the lack of support by the township citizen is still pertinent.



### **Research Questions**

The following questions were answered by this descriptive research. Each question will be based on demographics of similar township fire departments in Ohio and of townships in the state of Ohio.

- 1) What have been the experiences by other communities (townships) with similar demographics regarding the impact of billing for transported EMS patients?
- 2) What will the level of community support would be for future revenue legislation if the CFD began EMS transport billing for all residents?
- 3) What could be the financial results if EMS billing was implemented in Copley Township?
- 4) What population groups in the community would be most impacted by EMS transport billing and who would be billed as the primary responsible party?

## **BACKGROUND AND SIGNIFICANCE**

Copley Township is located west of the City of Akron in Summit County, northeast Ohio. The Township originally formed as a government entity on July 15, 1819. The original size of the township was 25 square miles, with 5 mile by 5 mile borders. Through a separation vote by the residents in the early 1980's, the northeast corner of the township became the current City of Fairlawn. Also the annexation of land by the City of Akron and the City of Fairlawn during the 1980's reduced the total square miles of the Township. The Township's current size is 22.1 square miles.

Copley Township is made up of large blocks of residential areas, some industrial areas and a large commercial district. The preliminary report of the 2010 U. S. Census stated that there were 17,304 citizens. This was a 26.9% increase from the 2000 U. S. Census (Scott, Schlels, & Knox, 2011). The 2000 U.S. Census reported there were 13,641 residents of Copley Township, and the 2000 U.S. Census report also stated that the Township had 5435 total residential housing units (2000, U.S. Census). The Copley Township Zoning Department reported an average of 122 home permits filed per year between 2000 and 2009 ("Memo, new home," 2010). This increased the residential housing units by 1216 to a new total of 6651 residential housing units in 2009. The one large commercial area lies on the north border of the township. The major part of the business construction in this district began in 1985. This district includes, but not limited to eight motels, 21 restaurants and three strip malls. Two major four lane highways intersect in the northern part of the township and are responsible for vehicle traffic between Akron/Canton and Cleveland areas.

As of 2010, the township demographics included the commercial, industrial as well as residential areas. The residential areas included single family homes, ten multi-family apartment

areas, three senior citizen complexes and four nursing homes. The township provides fire, police, roads/parks, zoning as well as administrative services for the community.

The Copley Township Volunteer Fire Department was formed in 1937. The fire department was manned by all volunteer personnel. The fire department hired the first full time staff member in 1974, that being the Fire Chief. Progressively from that time, the fire department grew with both equipment and personnel in proportion to the growth of the community. In 1974, CFD primarily staffed the station during the day, 7 am to 5 pm, and supported responses with on-call part time personnel for the remaining 24 hours of each day. The department began 24 hour/7 day a week staffing at the station in 1992. Currently the department is considered a “combination” department with both full-time and part-time staff with no volunteers. In 1985, CFD built a second station in the north district area of the township, which is primarily the commercial area. The second station is in close proximity to the border of Bath Township to the north. In 1992, the two fire departments of Copley Township and Bath Township began a program which each fire department shared staff and equipment for this second station. This allowed 24 hour coverage at this station. The station is referred to as Copley Station 1520. The personnel at Copley Station 1520 would respond to both townships for any requests for fire department or emergency medical calls.

Staffing levels in 2010 provide 24 hour coverage and consist of five personnel per day at the main Copley Station (Station 1510) and two personnel working 24 hours a day at Copley Station 1520. There are additional day personnel throughout the week at the main station which includes the Fire Chief, Assistant Chief, one Captain and Inspection Bureau personnel. The department response equipment includes three Type I fire engines, three Type II ALS ambulance, a Type I 100 foot aerial ladder, a 2550 gallon Type I water tender (FEMA, 2008).

Numerous other support vehicles in the two fire stations help the personnel fulfill the other duties preformed by the fire department. CFD responds to medical, rescue and fire requests. CFD also provides public education programs and has a staffed Safety Inspection Bureau.

CFD operates from the funds generated by two property tax levies. One levy was formed in 1992 and used to cover expenses for the new 24 hour, seven day week manpower coverage at the fire station. This levy is the 2.5 mil continuing levy, that is, the levy does not expire. The second levy expires every three years and is used for operational purposes. This second levy currently is a 3.3 mil replacement levy and due to expire at the end of 2011. Refer to Table 1, Copley Township Fire Department Tax Levy Explanation (Budget, 2010).

**Table 1.**

*Copley Township Fire Department Tax Levy Explanation (2010 Budget)*

Fund Type	Mil Rate <sup>1</sup>	Revenues
Fire/EMS Protection Continued <sup>2</sup>	2.5	\$1,622,853
Fire Protection Replacement (3 year)	3.3	\$1,797,648
TOTAL	5.8	\$3,420,501

<sup>1</sup> A Mil (tax) rate is the method used to determine the taxes that are to be paid on a property.

<sup>2</sup> Continued or permanent; not to expire.

The total expended budget for Copley Township including the fire department was \$20,497,282 (Copley, 2010).

In the early 1990's, some local fire department jurisdictions in Summit County, who served their community by providing emergency medical services, begin to bill for the service if that department transported the patient to a local hospital based emergency department. This

practice was not common for township type fire department who also asked their community to support their operations by a tax levy. In 1994, it was the opinion of the CFD administration as well as the township trustees that billing for emergency medical services (EMS) could cause a loss of votes from the citizens who had in the past supported tax levies for fire department operations. Since non-residents could not influence a voting issue in the township, it was thought safe to only bill the non-residents. During the 1980's and 1990's, the township budget was never in jeopardy of funding loss. Due to the current economic challenges in regard to reduced revenue, an alternative funding source may have to be entertained.

The idea of billing for a service was never entertained until other local fire jurisdictions in Summit County began the practice. This author was asked by the fire department administration in 1994 to do a study on billing only the "transient" or non-resident patients for transport to local hospitals during an emergency medical request. Data were collected to gain knowledge of how many EMS calls were for non-resident patients versus the number of calls from residents of the township. This author concluded that CFD could bill the non-resident patient, following guidelines set by the insurance industry, Medicare and Medicaid (Carter, 1994).

Ten years later, in March 2004, CFD began to bill for transports to any hospital based emergency care facility for all non-resident "transient" patients. Billing of only non-residents was viewed as a means to generate revenue from EMS transports by patients who would not pay a tax to the township due to their non-resident status. This revenue would help make up the cost of the services provided by which the residents of the township already pay for through taxes. The township and fire administration believed it was only fair the non-residents pay for services

rendered and thus ease the burden of a possible higher tax in the future on residential or commercial property.

The fire department currently contracts the billing of service to an outside vendor or third party, which being the company of *Life Force Management* based out of Streetsboro, Ohio. According to the minutes of the Township Trustee meeting held on March 8, 2004, the Billing Services Agreement between the trustees and *Life Force Management* stipulates the specific measure to only bill non-residents transported by the emergency medical service of the Copley Township Fire Department (2004, Copley Township). The Agreement also states the cost of the transport by the Fire Department and *Life Force Management* processing fee percentage for the amount collected for the non-resident transport. *Life Force Management* was asked to “soft bill” each patient transported. This would primarily bill the patient’s insurance carrier, Medicare or Medicaid and monies not collected due to the allowable percentage paid by the carrier would be written off by the township. This “soft bill” tactic was important to establish because of the beliefs held by the Copley Township administration. The township anticipated a certain percentage of the bill would be uncollectable. From March 2004 through 2009 the non-resident billing for EMS transports has generated a total of \$351,100.00 in revenue. This is an average of \$58,500 per year. These funds are primarily used for the purchase of ambulances, medical technology type equipment and medical/first aid supplies. The generated funds are placed into the *Ambulance and Emergency Medical* budget of Copley Fire Department. This allows the levy funds from the property taxes to go towards meeting NFPA 1710 requirements and other fire department operational needs which otherwise would have to be used for the medical type expenses listed.

In 2010, an informal study by the CFD administration was conducted to see what would be the monetary impact if all patients transported, both resident and non-resident, (2010, Benson). The study looked at the number of total transports of patients from 2006 to 2009. Out of the 4068 total transports, 909 were non-resident patients. Using an average billing rate of \$450.00 and a conservative collection rate of 66% which is an estimated number provided by *Life Force Management* for past history of collection data, the study indicated a potential annual increase in revenue of over \$350,000.00 if all patients transported were billed. Refer to Table 2, Copley Township Fire Department EMS Transport Billing Revenue.

**Table 2.**

*Copley Township Fire Department EMS Transport Billing Revenue*

	Revenues
Non-Resident Average Annual Billing <sup>1</sup>	\$58,500
Predicted Annual Billing Revenue (Resident Transports) <sup>2</sup>	\$291,794
TOTAL	\$350,294

<sup>1</sup> March 2004 through December 2009.

<sup>2</sup> Statistics provided by *Lifeforce Management* if residents were included in EMS billing

It should be noted that the drop in revenue from the 2010 *Ambulance and Emergency Medical* budget (2010, Copley Township) and 2009 *Ambulance and Emergency Medical* budget was \$186,000. The potential increase in revenue from billing all patients transported would make up the difference in the loss between 2009 and 2010 *Ambulance and Emergency Medical* budget.

Fire Protection Replacement (second levy) is the three year levy that will expire at the end of year 2011. Residents of the township will be asked to support the property tax levy by

their vote, thus allowing encumbered taxes to fund the operations of the CFD. It has been perceived by township officials the addition of billing for any emergency medical services (EMS) of the residents could jeopardize the passing of future fire department levies. Analysis may be required in whether there is public support or lack of support from the township residents for the fire department levy if an additional funding source in the billing for services is introduced.

*The potential impact this study could have on CFD is the knowledge that support of the tax levies on the ballot would or would not be influenced by the additional billing for EMS transports, specifically the residents of the township. It is hoped that the results of this report would allow for clarification on how much impact billing for all transports would have on the support for any future fire department levy.*



## LITERATURE REVIEW

A review of literature and documents gathered for information related to the subject area of this applied research project was conducted. It is the goal of this review to look at the gravity of the economic conditions faced by fire departments, a specific funding option for a fire department, and the consequences of the funding options concerning the attitude of the citizen in a fire department jurisdiction regarding the funding options.

The current negative economic impact on communities was addressed in an internet article found in *FireRescue News* written by Thompson (2010). This article speaks of different geographical areas of the country which all are faced with economic issues and the need to maintain current funding levels for fire departments. Thompson quoted Dalton, Georgia Fire Chief Barry Gober. Gober told his bosses that funding cuts meant his department could not meet public expectations and that the situation would likely continue to worsen. President of International Association of Fire Fighters (IAFF) Local 104 of Wilkes-Barre, Pennsylvania, Thomas Maker is also quoted in the article and said that the number of firefighters employed by the city has decreased so much that fire protection has been compromised. He continued to say, “The current staffing level could have a three-fold impact – excessive property damage, injury or death to people trapped in a fire and firefighters themselves facing heightened risks on the fire ground”. Moore-Merrell, assistant to the general president at the IAFF reemphasizes the remarks of Mr. Maker stating, “The ramifications of cuts in staff and/or mobile resources increase the risk of three potential outcomes – economic loss, injury or death of firefighters and injury or death to civilians”. The International Association of Fire Chiefs (IAFC) Treasurer; Chief Metcalf of the North County Fire Protection District in Fallbrook, California said, “We are going to be facing these lean economic times for at least another two years, if not longer.” And after attending a

meeting of the California Fire Chiefs Association he cites, “Half of the people in this room said they were looking at laying people off or closing stations” (Thompson, 2010).

Wheeler (2000) stated the Montgomery County Fire & Rescue Service of Rockville, Maryland was faced with budget cuts in the 1990’s. The cuts in budget resulted in the loss of a significant amount of positions on the fire department. At the time, the Montgomery County Fire & Rescue Service provided emergency medical services but did not bill for those services. Wheeler studied the question on whether billing for the emergency medical service the department provided and the revenue the billing could generate funding for the fire department. Wheeler discovered that by proper billing for transported patients as mandated in the Health Care Finance Administration rules, the revenue could impact the fire department budget. He also states “With the potential for a return of approximately five percent of the budget through transport billing, this is a serious issue that needs to be considered” (Wheeler, 2000, p. 29).

Staunton Fire and Rescue of Staunton, Virginia faced similar issues with the loss of staff and the department’s attempts to meet NFPA 1710 standards. In an applied research paper, Garber asked the question, could an EMS revenue recovery system help increase the staffing levels for the fire department (Garber, 2008). Garber spoke about how a reduction in funding corresponds with a reduction in service. With the call volume for the fire department increasing every year, he noted that more than half of the requests were EMS related. Specifically, he referred to an emergency medical fee for each call for service the department was asked to perform as a form of revenue recovery. Garber discussed how the emergency medical fee would have an impact on the department both internally and externally. Garber found and stated, “advantages of revenue recovery will enable Staunton Fire & Rescue to purchase additional equipment, provide additional training, and provide additional personnel to handle the increase in

EMS demand” (Garber, 2008, p. 31). He also looked at disadvantages. Primarily, the idea that the public may resent paying for a service they believe is paid for by taxes. He further suggested that a transitional management team, formed by people from all aspects of the city, help a smooth transition in the implantation of this new revenue program.

One of the main sources of revenue comes in the form of a tax. Ross stated, “Traditionally the division (Westerville Division of Fire) has depended upon the single source of property levies to provide funding” (Ross, 2009, p. 5). As changes in property values and in the growth of the community, Ross looked to alternative funding to help prevent the reduction of services. He looked at the potential and legalities of billing for emergency medical services. Ross polled 67 Ohio fire departments listed by the Ohio Fire Chief’s Association, OFCA survey. Of those, 24% or 16 out of the 67 departments billed for emergency medical services. He also found that those departments which billed for this service did so as a means to fund a reduction in taxes. And he found that 66 of those departments surveyed did bill for some services the department would provide. Overall Ross looked at issues with alternative funding and said the following:

In looking at the advantages and disadvantages of alternative funding several responses were noted in the OFCA survey. Forty three departments stated advantages to utilizing alternative funding sources such as billing for services including: improved EMS documentation when billing for service, a reliable source of income, using soft billing techniques is more accepted by the public, makes up for reduction in income based funding in a down economy, and lowers property taxes by offsetting the use of the service by non-taxpaying customers. Thirty four departments stated some disadvantages to utilizing billing including: increased staff hours needed to running reports and dealing

with occasional complaints, time spent verifying residency of customers, following up with poor documentation issues, changes in the public views of passing future levies (Ross, 2009, p. 22).

Ross recommended billing for Emergency Medical Service (EMS) transports as the funding. He further stated, “The leadership of the Fire Division must be proactive to our ever-changing economic condition and become knowledgeable of the services the community needs and is willing to fund. I suggest further investigation of EMS billing with the focus on communities in our region of similar size and population make up”. (Ross, 2009, p. 26)

The United States Fire Administration (USFA) published a report on Funding Alternatives for Fire and Emergency Services. The report addresses many “innovated methods” fire departments are using to gain revenue. The most common funding source was through local property or sales taxes. A noted disadvantage is the tax requires going to the voters to start or continue the tax (USFA, 1999). Examples of other revenue possibilities cited by some fire departments included service fees for hazardous material response, rescue response, EMS user fees and general fire related responses. The most popular was the billing for EMS service or EMS user fee. The report noted that EMS billing primary began due to the increase in the demand for EMS and a means to offset the cost of operating EMS as well as the fire operations that support EMS. Collecting fees for the EMS transport requires establishing a billing and collection. Many departments contract out for this service. It should be noted that EMS fees and charges are subject to change based on the Health Care Finance Administrations rule process.

Gary Glass(2001) from Plainview, Texas submitted research regarding EMS fees. The 18 cities surveyed by this author, 12 do charge an EMS service fee. Glass further stated that the

majority of the cities surveyed collected on average 60% to 80% of their total call volume. Glass was careful to explain the ratio of collecting fees and cost of running the EMS system all together. He discussed the use of private or outside billing companies. “Departments contributed the higher collections to private billing services, accurate documentation, electronic filing and quicker processing of bills. It appears that it does not matter whether the collections are made by the city or private agency, although it was recommended by several departments that a private agency be strongly considered” (Glass, 2001, pp 26).

Snyder (2008) found that the Gwinnett County Fire Department, outside Atlanta, searched for a way to do a better job with limited resources. The department found the requests for their service increasing. The department did bill for EMS transport and did all the billing processes internally. Snyder explained, “The EMS Revenue Section was staffed by one supervisor, three full-time business associates and two part-time personnel” (Snyder, 2008, p. 10-11). This section saw an increase in the workload of ten percent a year since the year 2000. Snyder found through his research that by utilizing a specialized billing company, the department could increase their revenue. He found that the fire department cost to improve the EMS Revenue Section by providing state-of-the art technology and resources could not compare to the services provided by the specialized billing companies. “These companies have the ability to secure these resources due to the sheer volume of their operations. Moreover, the use of these resources employees specializing in areas such as coding, insurance reimbursement, and patient research will maximize revenues” (Snyder, 2008, p. 24).

Correia (2005), Safety Chief of Edmonds Fire Department in the state of Washington witnessed a large deficit in revenue on his department. The revenue drop was a result of voter approved tax limiting. The Fire Chief of the department identified a funding source as a fee for

ambulance transports. The problem Correira had encountered is the reluctance of elected officials to entertain this as an option, primarily because of feared political fall-out. Correira stated, “The Fire Chief has found this abstinence to discussion frustrating as he has seen the success of a similar funding program at two of his former fire departments” (Correira, 2005, p. 3). For the three years prior to 2005, Correira explains how there were attempts to share a common vision with the elected officials. He also stated, “In a democracy, the voters decide what range and quality of service they desire ...” (Correira, 2005, pp. 9). The fire chief still needed to plan for future budget shortfalls, but the idea of billing was refused to be discussed by the elected officials. Correira studied data from a survey of fire departments, individuals and other elected officials. He was specifically looking for obstacles faced when a fire department introduced the idea of billing for ambulance service. Correira found the following in regards to who spoke out against the fees (Correira, 2005, p. 26):

- Thirty percent of individual residents spoke out.
- Twenty six percent of individual fire department members spoke out.
- Twenty three percent of other elected officials spoke out.

Other impacts of billing for EMS transports also need to be examined. An article published in Firehouse magazine, Ludwig (1999) made the point that the fire department could bill for emergency medical services even though it could be perceived by the citizen as double billing. Ludwig (1999) referred to the fact by paying a health insurance premium the citizen is in part paying for any ambulance service they may need. Ludwig stated “Thus, the citizen is paying twice for that service – first through local taxes and then through medical insurance, whether it be Medicare, Medicaid or a third party” (Ludwig, 1999, p 26). Ludwig continued, “Why not pass the cost on to the end-user of the service, obtaining additional revenue for the fire

department? That can help hold down the need for additional tax revenue at the local level” (Ludwig, 1999, p. 26). Ludwig thought by not billing the insurance companies, it was only making the companies richer. “Ambulance reimbursement for the fire agencies doing EMS transport is certainly an important component. Fire agencies need to be fully aware of all reimbursement issues that may affect their operations” (Ludwig, 1999, p 26).

D. Hoback (2000) while working for the City of Roanoke, Virginia faced this question, “Are EMS user fees an acceptable practice in local government” (Hoback, 2000, p.6). He found that the idea of an EMS fee was not new; the local officials saw the fees were accepted by the public when there was a demonstrated need. Hoback states, “In local government, establishing user fee rates are not driven by profit potential but rather obtaining the funds needed to meet current operational costs” (Hoback, 2000, p.19). In his recommendations to the fire department, Hoback stated, “City administration has expressed little concern regarding public opinion on the EMS user fees but rather placing more focus on making the billing process as transparent as possible to the end-user and reducing out-of-pocket expense. With the financial needs clearly identified, no tax dollars to work with, and service delivery enhancement planned to ensure service delivery, gaining political support for this new fee should be met with little or no opposition from elected officials or citizens” (Hoback, 2000, p.21).

Rachel Gomez (1996) writing for *Public Management* found that the Plano (Texas) Fire Department wanted to reduce the customer burden of filling paperwork regarding the ambulance bill. The city decided early in 1993 to bill insurance companies directly for ambulance services. The reason was clear; about 75 to 80 percent of Plano residents who were receiving ambulance services had medical insurance. Gomez quoted Plano Fire Chief William Peterson, “The attitude among the tax payers is that they pay taxes, and therefore ambulance transportation should be

free. But they are paying twice for the same services because they pay taxes and they pay insurance.” (Gomez, 1996) Ultimately the fire department contracted with a separate company which filed the ambulance bill electronically with insurance carriers.

In 1997, Prince William County, Virginia looked at the idea of alternative funding for fire and rescue services. When the attempt to implement a fee for EMS transports, an outcry by volunteer fire departments in the county caused a decision by the Board of Supervisors to pass a resolution to prevent further discussions on that issue (Smolsky, 2001). Smolsky surveyed career and combination fire departments throughout the State of Virginia. His primary question was whether the department billed for EMS service. The survey showed that 30% in the year 2001 did charge for EMS transports. Smolsky further stated, “The survey indicates charging EMS fees are no longer the exception but rather an attractive alternative funding source for fire and EMS agencies throughout the state of Virginia” (Smolsky, 2001, p. 23). Smolsky’s opinion was this funding source could lead to a lowering of taxes in fire levies. He recommended a top to bottom, including Board of Supervisors, civic leaders, public and the EMS staff, to education on the process on utilizing EMS billing as an alternative funding source.

Erin Cunningham (2010) wrote in a series of online articles found in the Gazette newspaper out of Gaithersburg, Maryland. In November 2010, Montgomery County voters rejected the proposal to charge for transports in an ambulance by fire departments. Cunningham found that not only elected officials or citizens have concerns over the use of EMS user fees, but also the fire department personnel can approve or reject the idea. She found that the fire departments in the county who employed full time or career personnel supported the EMS user fee but the department who had volunteers as the primary personnel did not support the proposal. The difference of opinion between the two types of fire departments caused considerable strife in



the county to the point of accusations of illegal campaign tactics when the issue of billing for service was placed on ballot for voter approval. The career department was looking at the EMS user fee as an additional funding source, where as the volunteer departments were concerned the general public would fear calling for an ambulance due to potentially receiving a bill for the service. The issue was voted down by the citizen of the county. (Cunningham, 2010)

It was revealed in the majority of the literature reviewed that fire departments were faced with a budget shortfall of some monetary amount. To compensate for the loss of funding most departments searched out for a funding alternative to help make up for the monetary loss. The primary means of alternative funding was the EMS user fee, utilizing an outside billing source as the best way to generate the proper paperwork and bill for the EMS services provided by the fire department. The impact of the EMS user fee was both positive in that the fee generated the monies previously lost in budget cuts and negatively in that of assumptions made by the public by the thought of double billing for the same service and the political backlash those assumptions brought forward. Overall, the positive impact of the funds generated by the EMS user fee outweighed the negative impact. All the literature reviewed showed favoritism toward the use of EMS billing as an alternative source of fire department funding, however the other primary objective for the review was to find what other effects were caused by the use of an EMS user fee. Many of the fire departments in the reviews were faced with one of more of the following negative aspects:

- Public resentment due to believe that they are paying twice for the same service.
- Increase in staff hours preparing reports for billing (wither in-house billing or the use of an outside company).

- Change in the public view concerning a passage of a tax levy.
- Elected officials fear of political fallout
- Fire department members negative belief in the fairness of the use of a user fee.

These aspects greatly influenced the recommendations made by this author, but the review was not conclusive whether the use of an EMS user fee on a community would affect the outcome of an election.

## **PROCEDURES**

This research will be done to provide information related to the impact billing for EMS transports would have on the fire department. The research would attempt to determine if the citizens of a community would be influenced by the billing for EMS transports and affect the results of a vote during an election either for or against a tax levy for the fire department.

Data were collected by an informational survey, statistical information from the financial data provided by Copley Fire Department and statistical information regarding primary payers provided by *Life Force Management*. The survey was developed by the use of *Adobe Acrobat 8 Professional*. This resulted in a raw data collection of individual survey results. The survey was limited to similar township fire departments in Ohio of that of Copley Township. The respected fire department of each township is based on the top 100 largest townships by population listed by the Ohio Township Association (Association, 2000). Each township was sent a survey via email. It should be noted that Copley Township falls within the 100 largest townships (refer Appendix 3). The representative of the fire department to which a survey is sent will be able to

complete and return by email. The surveys had explanation material attached. This survey was tabulated manually.

The statistical material will be collected by the data provided by *Life Force Management* and call volume data provided by the CFD. This data helped formulate a predictable financial result. Information regarding the most common to least common payer of past EMS transports for non-resident will be solicited from *Life Force Management*. This information will help formulate which insurance carrier is the primary responsible party.

### **Definition of Terms**

Commercial Zone. Describes business enterprises engaged in the buying, selling, or production of non-industrial goods and services such as retail or offices. (Copley Township, 2009)

Millage (Mil) For the purpose of taxes, a millage (Mil) is \$1.00 in taxes for every \$1000 of assessed value of property.

NFPA 1710 Standard for the organization and deployment of fire suppression operations, Emergency Medical Operations, and special operations to the public by career fire departments.

Soft Billing This would primarily bill the patient's insurance carrier, Medicare or Medicaid and monies not collected due to the allowable percentage paid by the carrier would be written off by the billing party.

Transient / Non-resident Person who does not reside in the jurisdictional boundaries of (Copley) Township.

### **Limitations of the Study**

Contacts to each of the respected fire departments of each township on the list 100 largest townships by population was gathered by internet search of the respected township site and the list of all Ohio Fire Departments provided by the Ohio Fire Chiefs Association. It was discovered that not all email addresses were up to date resulting in 15 email addresses out of the 100 townships were returned as undeliverable. It was discovered that due to the format of the survey developed in the *Adobe Acrobat 8 Professional* program could not be opened by one recipient. It is unknown if the same problem existed for other recipients.

Research question Number Two was to be addressed by the use of a second informational survey sent to the citizens of Copley Township (see Appendix 2). The survey was to follow the same format as the township survey (Appendix 1), with development by the use of *Adobe Acrobat 8 Professional*. This survey was to be attached to the Copley Township web site. When submitted by the recipient, the survey would have been returned directly to this reviewer via email. A second method would have distributed a hard copy survey to any willing citizen. It was hoped that by using both web based and hard copy surveys to the citizens, a reasonable sample can be obtained. The survey for the citizens would have to have prior content approval by the administration and the Trustee representing the fire department of the township. This approval was not granted citing the “newness” of the billing program use of billing all residents and non-residents which started in January 2011. A survey asking questions regarding research question Number Two could cause confusion and risk negativity towards the fire department Benson, 2010).

## RESULTS

Eighty five of the surveys were delivered via email to the top 100 largest township fire departments listed by the Ohio Township Association. The Township survey is listed in Appendix One. Thirty six were returned complete, which represented 42 % of the Township Survey sent out. The tabulated results of the survey can be found in Appendix 4.

The survey was sent to fire departments of townships which fall under the category of one of the top 100 townships of Ohio by population (2000 US Census). Of those township respondents the fire departments fell in one of the following three classifications:

- Seventy percent were Combination departments,
- Twenty two percent were Career departments
- Eight percent were classified as Volunteer departments.

In summary, it was indicated that 97% of the fire departments which returned surveys provide an emergency medical service. Of the fire departments that provide this service, 80% bill for the service. It was determined that 22% of the billing fire departments also bill for other services to which the department provides.

Of the fire departments that bill for emergency medical services, it was found that the average number of years which the billing accrued was 9.92 years. Of the billing fire departments 68% were found to use a third party billing company for the collection of monies generated by the transport of a patient. Only 2% of the billing fire departments use in-house billing. The survey found that 30 % of the billing fire departments are categorized as unknown to the means by which a bill is generated for collection. Of the billing fire departments, 71% use a soft billing process. The survey results in regard to the write-off of delinquent payees (80%) did not match the results reflecting the number of billing fire departments who do use the soft bill

process. It was noted that 20% of the billing fire departments do use a collection agency to handle delinquent bills. Of the survey respondents, 74% do bill for every patient transported and the other 26% of the billing fire departments only bill the non-resident patient.

The survey questions regarding the use of a tax levy for the funding of the fire department, 91% of the respondents indicated the use of a property tax levy. Of which, the fire departments that have Permanent Levies (do not expire) was 65 % versus 45 % which have a Renewable levy (renewed by a vote by the citizenship at a specific yearly interval). It should be noted that a fire department could have both type of levies and this was not indicated in the survey. Of the fire departments which have Renewable levies, it was found that 81% were able to pass the levy by popular vote in the period falling under the past five years. The survey indicated that there was a failure of 15% of the Renewable levies in this five year period. Of the failed levies it was found that 40% passed on the next attempt.

When the survey asked a fire department respondent; whether there was a correlation between the passage of the levy and the billing for the transport of a patient during an emergency medical situation, the majority of respondents indicated a Neutral belief (56%). Of the fire departments which 21% Agreed there is a correlation, and 6% of the fire departments which Strongly Agree. The fire departments which indicated Disagree on correlation between the levy and billing was 9%, whereas, 6% Strongly Disagree.

The financial data of billing for all EMS transports wither resident of Copley Township or non-resident was estimated by gain EMS run response data for the year 2008, 2009 and 2010 for the Copley Fire Department computer data entry program ,*Firehouse*<sup>®</sup>. Table 3 reflects the call volume for EMS patients transport on the given years. The billing amount for the transport of a patient during an emergency medical situation in the geographical area of Copley Township,

Ohio was provided by *Life Force Management* of Streetsboro, Ohio, a third party billing company. This monetary amount, although subject to change depending on the type of transport, was given an average of \$450.00 per billed transport (LifeForce Management).

**Table 3**

*The Total Transported Patient Volume (Copley Fire Department):*

2008	1709
2009	1624
2010	1525

The average patient transports for a three year period for this fire department was 1619. At which, using the average billed rate of \$450.00, the department could expect a yearly collection of \$728,700 from the billing of all transported patients. It should be noted that this monetary value is reflected as if 100% of the billed amount was collected. There is a portion of the billed recipients which do not make full 100% payment. *Life Force Management* has given the Copley Fire Department a 66% collection rate estimate on submitted bill for service to the respected patient's insurance carrier, Medicare or Medicaid.

Over the same three periods (2008-2010), the Copley Fire Department statistics gathered from the in house data recording program, *Firehouse*<sup>®</sup> show the average age of the transported patient was 61 years old.

Statistics submitted to the Copley Township Fire Department, by the third party billing company for the percentage for which was billed for the emergency medical transport is found in Table 4, Provider Account Summary.

**Table 4***Provider Account Summary:*

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Insurance Carrier <sup>1</sup>	33%
Medicare	29%
Medicaid	4%
Private Insurance	4%
Other <sup>2</sup>	30%

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<sup>1</sup> State or Nationally recognized Insurance broker.

<sup>2</sup> Motor Vehicle, Workers Comp, VA Center, Nursing Home payees.



## DISCUSSION

This research paper searched for the answer to the question would the support by residents of a community for the tax levies on the ballot have be influenced by the additional billing for EMS transports. It was hoped that the results of this report would allow for clarification on how much impact billing for all transports would have on the support for any future fire department levy.

Research Question One, “What have been the experiences by other communities (townships) with similar demographics regarding the impact of billing for transported EMS patients?” This information was gathered from Survey One (Appendix 1) sent to Ohio townships which have similar demographics to that of Copley Township. Data generated by the survey indicated that fifty six percent of the respondents had a “neutral” opinion as to if there was a correlation between billing and support of tax levies. Of the respondents twenty eight percent agreed in that there was a correlation between the billing and levies, only sixteen percent disagreed. The data found that of the departments which were supported by a property tax levy and had an EMS service fee, seventy three percent passed the levy while seventeen percent did not. This does not reflect passage of a levy on subsequent attempts. The data were inconclusive in regards to the number of attempts of a levy passage, however all levies which failed did finally pass at some point. Of departments that do not bill for EMS services, thirty three percent passed levies, thirty three percent failed levies and thirty three percent provided no answer. It can be inferred from the results of this one survey it is probable that passage of a property tax will take place even if the fire department required an EMS user fee. Limited in this study is other outside factors which could influence a voting public in regards to any one issue.

Research Question Two, “What will the level of community support would be for future revenue legislation if the CFD began EMS transport billing for all residents?” attempted to gain an up-to-date attitude of the citizens of Copley Township. This survey was not approved by the township administration to be disseminated to the public, thus no results were formulated. This lack of approval does reflect a current fear by the elected officials of this township of a potential backlash by the citizens. However, it cannot be determined if the citizens would reject a future levy for the fire department based on whether the resident citizen was also billed for EMS services. Further, though the 1990’s, the Copley Fire Department (CFD) was not burdened by any funding reduction. The CFD did begin inquiring in 1994 the alternative funding source of EMS billing. No movement by the administration took place for ten years. In 2004 the fire department was allowed by the Board of Trustees to take advantage of an additional source of funding and began billing just the “non-resident” population for any EMS transport. Billing only the non-resident stemmed from arguments that number one, those who are billed do not pay property tax and the burden of paying for the service falls of any non-resident still fall on the property owner, and secondly, if the resident is billed for the service, they may feel if they are paying for the service twice; once in taxes and second in the EMS bill or assumed increase in insurance premium. The literature review also found reluctance by administrations to enact an EMS user fee program. Garber (2008) stated that the idea that the public may resent paying for a service they believe is paid for by taxes. Gomez (1996) writing for Public Management, quoted the Chief of Plano Texas, Chief Peterson, “The attitude among the tax payers is that they pay taxes , and therefore ambulance transportation should be free”. Correira (2005), a fire chief in the State of Washington saw firsthand the fear of political fallout factor. City officials refused to discuss in any meeting the idea of billing for EMS transports (Correira, 2005). Review of

literature also found that not only possible reluctance from the public, politicians but also the rank in file of a department. In a study conducted by Correira, found that groups which spoke out in regards to the EMS service fee was 30% from the residence, 26% from fire department personnel and 23% from other elected officials(Correira, 2005). In a conversation with personnel from the Copley Fire department, Medic J. Varga (2010) commented, “you are going to pay these high taxes and still be billed” questioning the validity of EMS service fees. To minimize the impact of fallout, political or otherwise, many fire departments choose to “soft bill” the patient for the transport. As seen in Township survey, 72% of the respondents stated that the fire department soft bills for each transport. (Appendix 4, Question 4)

Research Question Three asked “What could be the financial results if EMS billing was implemented in Copley Township? Statistical information provided by CFD and *Life Force Management* state that an estimated increase of funding by billing all EMS transports would be \$350,294. It should be noted, the predicted loss in *2011 Fire Department Budget* (2010, Copley Township budget) was \$189,000. The difference to the positive is respectively \$164,294, refer to Table 5.

**Table 5**

*Financial Gains by EMS User fee in One Year Period(Copley Fire Department):*

EMS User fee (est.)	\$350,294
Budget Loss (2011)	<u>(\$186,000)</u>
	\$164,294

It should be noted that being the Copley Fire Department is of a township government entity, it can maintain control of the EMS transport fees through the Ohio Revised Code section 505.84. Ohio Revised Code section 505.84 states the following:

Charges collected under this section shall be kept in a separate fund designated as “the fire and rescue services, ambulance services, and emergency medical services fund,” and shall be appropriated and administered by the board. The fund shall be used for the payment of the costs of management, maintenance, and operations of fire and rescue (Ohio Revised Code, 2005).

For many municipalities such as a city, this is not the case. EMS user fees can and quite often go directly to the general fund of the municipality. In cases such as this, the fire department may get only an equal portion as the funds are spread out to other departments or offices in the municipality.

Research Question Four, “What population groups in the community would be most impacted by EMS transport billing and who would be billed as the primary responsible party?” This was answered in part by statistics provided by CFD. In the years 2008 through 2010 the average age of a transported patient in the CFD EMS system was 61 years of age. CFD statistics gathered through run data in Firehouse<sup>®</sup>, EMS data entry program, produced the following percentages (Table 6)

**Table 6**

*Percentages of Patients treated by EMS over the age of 60 in comparison to all other Patients*

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2010	
Male	54.8%
Female	61.6%
2009	
Male	55.4%
Female	61%

---

Table 4, *Provider Account Summary* also indicated that Medicare payees made up a third of the providers billed as non-residents. This group is primarily the retired age group. Census characteristics of Copley Township those 65 years of age and older make up 14.1% of the population (2000 U.S. Census). The average age of the patient, statistics provided by CFD, the primary payee and the census information indicate the largest group impacted by an EMS user fee would be the elderly population.

## Recommendations

The purpose of this study is to address any future public support of CFD by property tax levies if the residents of the township were billed for transport during an emergency medical response. The risk of losing the funds gained by a successful passage of the 3.3 mil levy outweighs the benefits of additional funding generated by EMS billing. However, to progress the fire department to meet the foreseeable needs of the community, the EMS user fee could be a monetary means to accomplish meeting those needs. First and foremost the fire department must garner the passage of this 3.3 mil property tax levy every three years. Secondly, it has been demonstrated that a gain in revenue by enacting the EMS user fee out ways the loss in revenue from an economic downturn, refer Table 14. Maintaining the EMS user fee program will be important for the growth of the fire department. The following two recommendations would enhance the support for both any future tax levy and the use of EMS user fee programs:

- 1) Develop a committee to ensure the passage of the property tax levy.
- 2) Formulate an education package detailing the importance of the EMS user fee program.

A body of supporters or committee, for the passage of this levy should be assembled to help educate the three before mentioned groups. Members could be from different organizations both associated with CFD and in the community. Support group such as the Copley Fire Department Association and IAFF Local 3130, Copley Fire Department Union are both associated with CFD and could function as the primary support group. Community organizations familiar with CFD would include Kiwanis International, Lions Club and local military support groups (VFW and American Legion) to name a few. A campaign for the passage of the levy with the assembled supporters should incorporate any of the recommended education package to

begin to explain to township citizens the importance of the levy and how the EMS user fees are used to maintain the highest possible standard of care for all patients treated by CFD and how the functions of the fire department are enhanced when the department is properly funded. Providing data to show if the program of billing for EMS services is meeting all expectations. This could maintain a positive outlook for the program and give confidence to the citizens of the township. Hoback, (2000) explained that when the financial needs are clearly identified, coupled with the fire department's service delivery enhancement plan which ensures service delivery, support for both the levy and user fee could be met with little opposition from the citizens.

It was learned through the literature review and interviews that three groups required focused education on the EMS user fee program if the program will be maintained. Correira (2005) in a survey of those who spoke out against EMS user fees, that 30% were of the citizens, 26 % were fire department members and 23% were the elected officials.

The fire department can not underestimate the number of citizens who still believe that any service the fire department provides is free. Education will be the primary means to disseminate positive information regarding the concerns of the general public on either the matter of the levy or the EMS user fee. The assembled teams could develop many ways to provide such information that fall within the legal boundaries of this type of election process. A second means to handle the general public would be to keep the EMS user fee as low key as possible. Such as "soft billing", write off complaints of billing and do not publicize the use of an EMS user fee program. It is recommended that the township, fire department and any formed committee be prepared to justify and support the EMS user fee.

The fire department personnel may at times believe the EMS user fee is detrimental to the patient in the since that the patient would be reluctant to use the EMS service. Personnel must be

educated that the purpose of the soft bill tactic is to reduce the burden on any one patient monetarily. The personnel should begin to realize that this soft bill tactic will not require a delinquent bill generated to the patient and the fear of calling for an ambulance when needed because of a bill should be minimal.

Education of any elected official would be ongoing by the fire department administration. Providing data to show if the program of billing for EMS services is meeting all expectations. This could maintain a positive outlook for the program and give confidence to the citizens of the township.



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**Appendix 1 Survey # One (Ohio Townships)****Survey Questions to Township Fire Departments**

1). Does the Fire Department provide Emergency Medical Services (EMS)?

\_\_\_\_\_ Yes    \_\_\_\_\_ No

**If “Yes” please continue to question 2-5 (if No, continue to question 6)**

2). Does the Fire Department bill for the transport of patients while providing EMS?

\_\_\_\_\_ Yes    \_\_\_\_\_ No

3). Does the Fire Department bill for ANY Other services other than the transport of patients, i.e. non- transports, rescue calls as examples?

\_\_\_\_\_ Yes    \_\_\_\_\_ No

**If yes, describe the services.** \_\_\_\_\_

4). Regarding the billing practice, mark all that apply:

\_\_\_\_\_ Use in-house billing program

\_\_\_\_\_ Use 3<sup>rd</sup> party billing program

\_\_\_\_\_ Use a collection agency for delinquent payees

\_\_\_\_\_ Disregard (write-off) delinquent payees

\_\_\_\_\_ Bill for all patients

\_\_\_\_\_ Bill for ONLY non-residents of the township

\_\_\_\_\_ Soft Billing (write off portion of bill that insurance, Medicare or Medicaid do not pay)

5). How long has billing for any EMS provided existed in the Fire Department? \_\_\_\_\_

6). Does the Fire Department use any property tax type levy for funding?

\_\_\_\_\_ Yes    \_\_\_\_\_ No

**If “Yes” continue to questions 7. (If No, continue to question 10)**

7). Check all that apply concerning the tax levy.

- Renewable Levy
- Permanent Levy
- Property Tax Levy
- Other Tax type Levy

8). Regarding the voted outcome, mark all that apply:

- Passed in the last 1-5 years
- Failed in the last 1-5 years
  - Passed on next attempt.
- Passed in the last 5-10 years
- Failed in the last 5-10 years
  - Passed on next attempt.

9). Does the township administration believe there is a direct correlation between the passage of a tax levy and EMS billing?

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

10). The Fire Department is a considered?

- Career
- Combination
- Volunteer

Name of Fire Department. \_\_\_\_\_

**Appendix 2 Survey # Two (Copley Township Residents) NOT APPROVED**

**Survey questions to Copley Residents**

1). Express your view for the billing for the transport to a hospital by the Copley Twp. Fire Department EMS. Billing will be to the insurance, Medicare or Medicaid of record for a patient. No bill is submitted to the patient.

Strongly support

Support

Undecided

Oppose

Strongly oppose

2). Express your view for the billing for the transport to a hospital by the Copley Twp. Fire Department (EMS), for non-residents ONLY. (Some fire departments only bill non-residents)

Strongly support

Support

Undecided

Oppose

Strongly oppose

3). If billed for transport by Copley Fire Department emergency medical services (EMS), would you be:

As likely to use EMS

Neutral (does not matter)

Less likely to use EMS

4). Express your view regarding any future fire department property tax levy if the Copley Fire Department began billing for all patients transported by EMS.

Strongly support

Support



Undecided

Oppose

Strongly oppose

5). Please mark your age category:

18-25 years of age

26-35 years of age

36-45 years of age

46-55 years of age

56-65 years of age

65 years of age or older

6). Please mark ONE of the following categories:

Resident, property owner

Resident, renting

Guest of resident

Non-resident

Thank You, Lt. James Carter, Copley Fire Department.

**NOT APPROVED**

### Appendix 3 100 Largest Townships in Ohio

## 100 Largest Townships in Ohio According to the 2000 Census

	<b>County</b>	<b>Township</b>	<b>Population Total</b>
1	Hamilton County	Colerain Township	60,144
2	Hamilton County	Green Township	55,660
3	Butler County	West Chester Township	54,895
4	Montgomery County	Washington Township	52,991
5	Stark County	Plain Township	51,997
6	Montgomery County	Miami Township	45,593
7	Marion County	Marion Township	44,908
8	Lucas County	Sylvania Township	44,253
9	Hamilton County	Anderson Township	43,857
10	Mahoning County	Boardman Township	42,518
11	Clermont County	Union Township	42,332
12	Greene County	Beavercreek Township	41,745
13	Greene County	Bath Township	40,231
14	Mahoning County	Austintown Township	38,001
15	Stark County	Jackson Township	37,744
16	Hamilton County	Springfield Township	37,587
17	Clermont County	Miami Township	36,632
18	Franklin County	Mifflin Township	35,787
19	Franklin County	Jackson Township	32,625
20	Hamilton County	Delhi Township	30,104
21	Stark County	Perry Township	29,167
22	Warren County	Franklin Township	27,794
23	Ross County	Scioto Township	27,735
24	Trumbull County	Weathersfield Township	27,717
25	Athens County	Athens Township	27,714
26	Franklin County	Norwich Township	27,488
27	Miami County	Concord Township	27,335
28	Franklin County	Truro Township	27,151
29	Fairfield County	Violet Township	26,914
30	Delaware County	Delaware Township	26,149
31	Stark County	Lake Township	25,892
32	Warren County	Deerfield Township	25,515
33	Montgomery County	Harrison Township	24,303
34	Butler County	Oxford Township	24,133
35	Lucas County	Springfield Township	24,123
36	Trumbull County	Liberty Township	23,522
37	Ashtabula County	Ashtabula Township	23,239
38	Butler County	Liberty Township	22,819
39	Franklin County	Madison Township	21,243
40	Warren County	Clear Creek Township	20,974
41	Shelby County	Clinton Township	20,903

42	Hamilton County	Sycamore Township	19,675
43	Trumbull County	Howland Township	19,451
44	Clark County	Bethel Township	18,962
45	Lake County	Painesville Township	18,562
46	Lake County	Madison Township	18,428
47	Darke County	Greenville Township	18,125
48	Union County	Paris Township	17,549
49	Clermont County	Batavia Township	17,503
50	Franklin County	Prairie Township	17,118
51	Columbiana County	Perry Township	17,049
52	Franklin County	Sharon Township	16,455
53	Lawrence County	Upper Township	15,648
54	Butler County	Fairfield Township	15,571
55	Allen County	American Township	15,516
56	Guernsey County	Cambridge Township	15,505
57	Delaware County	Liberty Township	15,429
58	Miami County	Monroe Township	15,339
59	Lake County	Concord Township	15,282
60	Summit County	Springfield Township	15,168
61	Champaign County	Urbana Township	14,968
62	Belmont County	Pease Township	14,961
63	Clinton County	Union Township	14,929
64	Hamilton County	Symmes Township	14,771
65	Mahoning County	Poland Township	14,711
66	Richland County	Madison Township	14,680
67	Mahoning County	Canfield Township	14,624
68	Summit County	Franklin Township	14,530
69	Auglaize County	Duchouquet Township	14,329
70	Trumbull County	Hubbard Township	14,304
71	Stark County	Canton Township	13,882
72	Clermont County	Goshen Township	13,663
73	Summit County	Copley Township	13,641
74	Wood County	Perrysburg Township	13,613
75	Belmont County	Richland Township	13,571
76	Hamilton County	Miami Township	13,496
77	Defiance County	Defiance Township	13,461
78	Clark County	Springfield Township	13,424
79	Stark County	Lawrence Township	13,382
80	Mercer County	Jefferson Township	13,231
81	Warren County	Turtle Creek Township	12,617
82	Erie County	Perkins Township	12,578
83	Logan County	Lake Township	12,492
84	Hamilton County	Harrison Township	12,469
85	Delaware County	Orange Township	12,464
86	Clermont County	Pierce Township	12,226
87	Allen County	Shawnee Township	12,220
88	Wayne County	Green Township	12,194
89	Jefferson County	Island Creek Township	12,078
90	Ashtabula County	Geneva Township	11,954
91	Clark County	Mad River Township	11,828
92	Franklin County	Franklin Township	11,798
93	Ross County	Union Township	11,750
94	Auglaize County	St. Marys Township	11,600
95	Hocking County	Falls Township	11,409
96	Clark County	Moorefield Township	11,402

97	Delaware County	Genoa Township	11,293
98	Van Wert County	Pleasant Township	11,120
99	Geauga County	Chester Township	10,968
100	Geauga County	Bainbridge Township	10,916

(Ohio Township Association, 2000)

#### Appendix 4 Results of Survey One – Townships in Ohio

##### Question One

*Does the Fire Department Provide Emergency Medical Services (EMS)*

Yes (EMS)	35
No (EMS)	1

##### Question Two

*Does the Fire Department Bill for the Transport of Patients while providing EMS*

Yes (Bill)	28
No (Bill)	7

##### Question Three

*Does the Fire Department Bill for ANY OTHER services other than the Transport of Patients*

Yes	8
Motor Vehicle Accidents	7
Hazardous Materials Response	2
Sporting Events	1
Landing Zones	1

Major Fires	1
No	27

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#### Question Four

*Regarding the Billing Practice, Mark all that Apply*

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Use in-house billing program	1
Use 3 <sup>rd</sup> party billing program	24
Use a collection agency for delinquent payees	4
Disregard (write-off) delinquent payees	16
Bill for ALL patients	17
Bill for ONLY non-resident patients	6
Soft Billing	25

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**Question Five** asked the billing department how long has the department billed for the EMS transport of patients. Average response was 9.92 years.

#### Question Six

*Does the Fire Department use any Property Tax type Levy for Funding*

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Yes	32
No (Bill)	3

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**Question Seven***Check All that Apply Concerning the Tax Levy*


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Renewable Levy	16
Permanent Levy	23
Property Tax Levy	21
Other Tax Type Levy	0

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**Question Eight***Regarding the voted Outcome, mark all that apply*


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Passed in the last 1-5 years	26
Failed in the last 1-5 years	5
Passed on next attempt	2
Passed in the last 5-10 years	13
Failed in the last 5-10 years	2
Passed on next attempt	1

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**Question Nine**

*Does the Township Administration believe there is a direct correlation between the passage of a Tax Levy and EMS Billing*

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Strongly Agree	2
Agree	7
Neutral	18
Disagree	3
Strongly Disagree	2

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**Question Ten**

*The Fire Department is considered:*

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Career	8
Combination	25
Volunteer	3

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