AN ANALYSIS OF
EMERGENCY MEDICAL SERVICE PROVIDERS
IN TEXAS COUNTY, OKLAHOMA

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RURAL DEVELOPMENT
COOPERATIVE EXTENSION SERVICE
OKLAHOMA STATE UNIVERSITY

October 1998
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in Texas County, Oklahoma

Texas County is serviced by four EMS providers:

Guymon EMS,  
Goodwell EMS,  
Hooker EMS, and  
Texhoma EMS.

The EMS calls for each of the EMS providers are analyzed in Appendices A, B, C, and D, respectively. This paper will provide the following:

1. A summary of all Texas County EMS runs;  
2. A brief review of the current EMS Costs; and  

A Summary Analysis of the Combined Total EMS Calls  
for Texas County for 1997

The combined calls of the four EMS providers represent a total of 735 calls for EMS service in Texas County in 1997 (Table 1). The Guymon EMS provider went on 474 calls, the Goodwell EMS provider 22, the Hooker EMS provider 153, and the Texhoma EMS provider 86. The estimated mileage is 59,200 for the Texas County total for the combined four EMS providers. The Guymon service drove actual miles of 45,673. The other three services' mileage has been estimated, Goodwell 873 miles, Hooker 7,844 miles, and Texhoma 4,810 miles.

EMS calls are classified by type of call: not marked, transport calls, transfer calls, canceled calls, refused transport calls, treated-no transport calls, false calls, P.O.V. calls, no patient found calls, standby calls, and D.O.A. calls (Table 2). Transport calls are any call that
moves a patient and can be an emergency or non-emergency situation. Seventy-three percent (73%) of the total EMS calls (538 calls) for Texas County is transport calls. Patients were transferred 119 times (16%), one call was cancelled, patients refused transport 47 times (6%), patients were treated and not transported 17 times (2%), one call was a standby call, and patients were DOA 12 times (2%).

Table 3 shows the number of calls by day of week and time of day for the total EMS calls for the four EMS providers in Texas County. Forty-eight percent (48%) or 355 calls were received between 8 am and 4 PM and another 19% or 143 calls were received between 4 PM and 8 PM, bringing the total of calls received between 8 am and 8 PM to 498 or 67%. Table 3 also shows that 16% of the calls were received on Sundays (114 calls) and Mondays (118 calls) for a total of 32% for the two days or 232 calls. The day of the week with the least number of calls was Saturday with 99 calls (13%).

Table 4 illustrates emergency and non-emergency calls by response mode and transport mode. Of the calls listed in response mode, seventy-two percent (72%) or 529 calls were emergency calls. Of the calls listed in transport mode, fifty-one percent (51%) or 377 calls were emergency calls.

Table 5 shows median elapsed response times for each point in the calls and a response time and median time per call for the four EMS providers. The combined total response times for all of Texas County were not available; however, the response times for the four EMS providers separately are available. For the Guymon EMS provider the response time was 7 minutes and the median elapsed time was 62 minutes. The Goodwell service had a response time of 6 minutes and a median elapsed time of 102 minutes. The Hooker service has a response time of six minutes and a median elapsed time per call of 78 minutes. Texhoma had a 7-minute response time and a median time per call of 96 minutes.
The number of EMS calls by call origination location for the combined totals of the four EMS providers in Texas County are shown in Table 6. Residences had the most patient locations with 315 calls (43%). There were 118 calls (16%) originating from hospitals, 75 calls (10%) from highway, and 55+ mph, and 62 calls (8%) from other traffic ways. Another 40 calls or 5% were located at the office/business, 21 calls (3%) were not entered, 20 calls (3%) originated in a clinic or doctor's office, and 19 calls (3%) originated in public areas.

In Table 7, the data are shown according to type of incident. The greatest number of calls were for medical/illness (344 calls, 47%). There were 128 calls for MVC (17%), 78 calls for falls (11%), 69 calls (9%) for inter-facility, and 40 calls (5%) for administrative transfers. Another 2% were for discharge (18 calls), while assaults (9 calls) accounted for 1%. The other types of incidents were all less than one percent of the total calls.

Table 8 gives the medical summary for the EMS calls for the combined totals of the four EMS providers in Texas County. The medical condition of breathing difficulty had the most calls (51, 15%), while the medical condition of seizure had 10% (35 calls). There were 31 medical conditions of chest pain (9%), 25 medical conditions of abdominal pain (7%), 24 medical conditions of pain (7%), and 24 medical conditions of weakness (7%). Six percent (6%) of the total calls were for each of the medical conditions of dizziness (20 calls) and unconscious (20 calls), and 5% each for the conditions of cardiac arrest (16 calls) and "other" medical conditions (16 calls). The remaining medical conditions have three percent or less occurrence and are available for review in Table 8. The medical summary of EMS calls accounts for a total of 344 medical calls out of a total of 735 total EMS calls for the four EMS providers combined totals for Texas County.

Table 9 shows the admissions summary for the combined totals of the four EMS providers in Texas County. For 392 calls (65%), patients were taken to Memorial Hospital of
Texas County in Guymon, OK. The next most frequent answer was "Not Entered" on the scan runs (190 calls, 31%). Another 2% (13 calls) were admitted to Cimmerian Memorial Hospital, Boise City, OK. The other medical facilities with patients admitted are listed in Table 9 and accounted for less than 1% of the calls each.

Table 10 illustrates the age and sex of patients receiving service from the combined totals of the four EMS providers in Texas County. The age 20-29 category was the largest group receiving medical service with 17% of the total calls or 126 calls. In the 80 and over age category, the second largest age category, there were 120 calls or 16% of the calls. For the 70 and over age categories, thirty-percent (30%) or 220 patients received medical care. For the 60 and over age categories, 39% or 286 patients received medical care.

Review of Current Costs of Four EMS Providers and Texas County Totals

The current costs of the four EMS providers in Texas County are presented in Tables 11 and 12. The costs are divided into current capital costs, annual capital costs, and annual operating expenses. When available, local data are utilized in the table. When local data are not available, capital and operating budgets are developed based on information derived from Slogged et al. (1988) [1] and information derived from Kleinholz et al. (1990) [2]. Capital and operating costs are based on the average known replacement or operating costs. Annual capital costs are defined as the annual depreciation of the capital equipment (ambulance, radios, equipment, buildings, etc.). These annual capital costs are important since they act as a sinking fund to replace worn capital items and are needed to purchase additional capital items in the future. Annual operating costs are the day-to-day expenses of operating the EMS system (salaries, benefits, fuel, oil, maintenance, supplies, insurance, etc.).
Guymon EMS Provider

The first category is the current capital costs of the four EMS providers in Texas County. The Guymon EMS provider has three Type I ambulance vehicles. Two of these vehicles have not been depreciated and are included in Table 11. The third ambulance vehicle was purchased in 1988 and is fully depreciated; therefore the capital cost of this vehicle is not included in the current capital costs. This vehicle is utilized by the Guymon EMS provider as a "standby" vehicle, to "backup" the other two ambulance vehicles. According to [1], ambulance vehicles are depreciated based on 75,000 miles or seven years, whichever comes first. These ambulance cost estimates were received from Steve Loftin of Boardman Emergency Vehicles, an ambulance manufacturing firm in Clinton, OK (580-323-4100). Two Type I ambulance vehicles, at a cost of $85,000 each, cost the Guymon EMS $170,000.

To equip the ambulances for a basic-paramedic system, each ambulance will need approximately $25,000 in additional advanced life support equipment (ALSE). The advanced life support equipment includes rear radio control, cardiac monitor and defibrillator, and heart lung resuscitator to equip one ambulance. For two ambulances, the cost totals $50,000. Each vehicle needs a vehicle radio, at a cost of $1,000 each, for a total of $2,000 for the two active ambulance vehicles. Four sets of oxygen will cost approximately $700 each, for a total of $2,800 for the four total sets. Portable radios/pagers must be available for the EMTs; the cost is $600 each for 28 total portable radios/pagers, for a total capital cost of $16,800. The total capital costs for the Guymon EMS provider are $241,600 (Table 11).

The annual capital costs include depreciation of the ambulance vehicles and other equipment (Table 11). Again, ambulance vehicles are depreciated based on 75,000 miles or seven years, whichever comes first. The annual depreciation cost for the ambulance vehicles for the Guymon EMS provider is based on an annual mileage of 45,673 which averages 22,837
miles per vehicle per year \( (45,673/2 = 22,837) \). With 22,837 miles per vehicle per year and a maximum recommended mileage per vehicle of 75,000, the vehicle turnover rate is approximately 3.3 years \( (75,000/22,837 = 3.3 \text{ years}) \). For the two Type I ambulance vehicles, the annual depreciation is $51,515 \( ($170,000/3.3 = $51,515) \). The advanced life support equipment (ALSE) is depreciated over a ten-year period, at a cost of $5,000. The vehicle radios are depreciated over five years, for an annual cost of $400. The oxygen sets are also depreciated over five years, for an annual cost of $560. The portable radios/pagers, depreciated over five years, have an annual depreciation cost of $3,360. The total annual capital costs for the Guymon EMS provider total $60,835.

Annual operating costs are the day-to-day expenses of operating the EMS system (salaries, benefits, fuel, oil, maintenance, supplies, insurance, etc.). The estimated annual operating expenses are shown in Table 12 for the four EMS providers in Texas County. The Guymon EMS provider has vehicle expenses of gasoline ($45,673), maintenance, repairs, and inspections ($3,000), and insurance ($3,288). Gasoline is based on total miles driven of 45,673 and based on an average of 8 miles per gallon, for a total of 5,709 gallons of gasoline \( (45,673/8 = 5,709) \). Gasoline is estimated at a cost of $1 per gallon for a total estimated cost of $5,709. Gasoline may be obtained at a lower cost from local government officials if local arrangements can be made. Maintenance and repair expenses include tires, oil, filters, and lubrications, vehicle licensing, and all other maintenance and repairs on the vehicle. The insurance amount was provided by the EMS service. Insurance may be acquired at a lower cost by checking with appropriate insurance carriers or by contacting Eddie Manley, Director, EMS Division, Oklahoma State Department of Health, at (405) 271-4027.

The Guymon EMS provider pays for billing services, an estimated annual total of $12,600. The estimated materials/supplies total $18,400. Labor costs are estimated to total
$71,800. This includes overtime for the firefighters when they work EMS calls and proficiency pay for police officers to work as EMTs. The total annual operating expenses for the Guymon EMS provider are $114,797 (Table 12). The total of annual capital and annual operating expenses for the Guymon EMS provider are $175,632, for a cost per EMS call of $371.

The City of Guymon subsidizes the Guymon EMS service by providing storage and office space (building cost, maintenance/upkeep, and utilities), administrative personnel, workers compensation/insurance, training expenses, licensing expenses, and any other additional expenses that may arise in the course of providing basic-paramedic EMS service (Table 13).

**Goodwell EMS Provider**

For the Goodwell EMS provider, one vehicle is included in current capital costs. The Goodwell service has two vehicles, one bought in 1993 and the other in 1978. The 1978 vehicle is fully depreciated; therefore, the cost for this vehicle is not included in the current capital costs. This ambulance functions as a “backup” to the 1993 vehicle. The 1993 ambulance vehicle is a Type III ambulance and is estimated to cost $85,000. The ambulance must be fully equipped for a basic EMS system, costing an additional $10,000. A vehicle radio is also required, for a cost of $1,000. Two oxygen sets will be needed by the services, at a cost of $700 each, for a total of $1,400. Each volunteer EMT will need a portable radio/pager, at a cost of $600 each, for a total of $9,000. The total current capital costs for the Goodwell EMS provider are $106,400 (Table 11).

The annual capital costs for the Goodwell EMS provider include vehicle depreciation of $12,143 and additional equipment depreciation of $1,000. The vehicle depreciation is based on annual mileage of 873 miles. The radios annual cost is $200, the oxygen sets $280, and the portable radios/pagers $1,800. The total annual capital costs for the Goodwell EMS provider are
$15,423 (Table 11).

The estimated annual operating expenses for the Goodwell EMS provider include vehicle expenses which include gas ($109), maintenance, repairs, and inspections ($1,200), and insurance ($2,100) (Table 12). Gasoline is based on total miles driven of 873 and based on an average of 8 miles per gallon, for a total of 109 gallons of gasoline (873/8 = 109). Gasoline is estimated at a cost of $1 per gallon for a total estimated cost of $109. Again, gasoline may be obtained at a lower cost from local government officials if local arrangements can be made. Maintenance and repair expenses include tires, oil, filters, and lubrications, vehicle licensing, and all other maintenance and repairs on the vehicle. Insurance expense is estimated at a cost of $2,100 per vehicle. Insurance may be acquired at a lower cost by checking with appropriate insurance carriers or by contacting Eddie Manley, Director, EMS Division, Oklahoma State Department of Health, at (405) 271-4027.

Materials/supplies are also included in operating expenses and are estimated to be $407. This is based on a cost of $2.50 per call for all calls and a cost of $16.00 per call for emergency calls. The total annual operating expenses for the Goodwell EMS provider are $3,816. The total annual capital and operating expenses for the Goodwell EMS provider are $19,239, representing a cost of $874 per EMS call.

The City of Goodwell subsidizes the EMS services by providing storage and office space, administrative personnel costs, workers compensation/insurance, training expenses, licensing expenses, and through a bond issue, is paying for the current vehicles (Table 13).

**Hooker EMS Provider**

The Hooker EMS provider currently owns three ambulance vehicles. These vehicles were purchased in 1998, 1992, and 1982. Again, the 1982 model is fully depreciated and is
utilized as a "backup" ambulance. The cost of the other two include one Type II, at a cost of $55,000, and one Type III, at a cost of $85,000. Each of these vehicles is equipped for an EMT-basic system; additional equipment costs $10,000 for each vehicle, for a total of $20,000. Two radios are also included, for a total of $2,000. Four oxygen sets total $2,800. The Hooker EMS service owns an EMS facility. The facility has been estimated to cost $35,000. Portable radios/pagers for 18 volunteer EMTs total $10,800. The total current capital costs for the Hooker EMS provider are $210,600 (Table 11).

The Hooker EMS provider includes vehicle depreciation based on annual mileage of 7,844 miles. The annual depreciation cost for the Type II vehicle is $7,857, depreciated over 7 years. The annual depreciation cost for the Type III vehicle is $12,143, again depreciated over 7 years. Additional annual capital costs include $2,000 for additional ambulance equipment (10 year depreciation), $400 for radios (5 years), and $560 for oxygen sets (5 years). The building owned by the Hooker EMS service is depreciated based on a 25-year loan at a 10% interest rate for an annual cost of $3,856. The portable radios/pagers depreciate over five years, for an annual cost of $2,160. The total annual capital costs for the Hooker EMS provider are $28,976 (Table 11).

The Hooker EMS provider owns their EMS facility with the annual costs for maintaining the facility, including water, sewer, & trash of $480, heating/cooling of $1,500, and maintenance of $700 (Table 12). Vehicle expenses include $926 for gas (based on mileage of 7,844 and based on 8.5 mpg), $2,400 for maintenance, repairs, and inspections, and $4,200 for vehicle insurance. The medical supply expenses are estimated to be $2,818 annually. This is based on a cost of $2.50 per call for all calls and a cost of $16.00 per call for emergency calls.

The Hooker EMS provider is a basic service, utilizing volunteer EMTs and First Responders. The EMTs and First Responders are paid approximately $30 per call, with three
persons responding to each call. A salary of $100 per month is paid to the EMS Coordinator.

The total of labor costs for the Hooker service equal an estimated $14,970. The total annual operating expenses for the Hooker EMS service are $27,994 (Table 12). The total annual capital and operating expenses for the Hooker EMS provider are $56,970, representing a cost of $372 per EMS call.

The City of Hooker provides a subsidy for the EMS service (Table 13). The City provides the billing and collections. The City assists with purchase of vehicles and with upkeep and maintenance of the EMS facility. The City provides workers compensation/insurance, training expenses, and licensing expenses. The City also assists with other expenses that may occur during the course of providing EMS service.
The Texhoma EMS provider currently owns two ambulance vehicles. The two vehicles were purchased in 1997 and 1982. The older vehicle, purchased in 1982, has fully depreciated and is not included in current capital costs. This vehicle acts as a “backup” for the 1997 vehicle. The 1997 ambulance vehicle is estimated to cost $85,000. The additional equipment is estimated to cost $10,000. One vehicle radio is estimated at $1,000. Two oxygen sets are estimated at $1,400. Portable radios/pagers for 12 volunteers total $7,200. For the Texhoma EMS provider the estimated total current capital costs are $104,600 (Table 11).

The Texhoma EMS provider has an estimated mileage of 4,810 miles per year. Based on this, the Type I vehicle depreciates over 7 years, for an annual cost of $12,143. The additional vehicle equipment depreciates over 10 years, for a cost of $1,000. The radios, based on a five-year depreciation, total $200. The oxygen sets total $280, also based on five years. The portable radios/pagers have an annual cost of $1,440, depreciated over five years. The total annual capital costs for the Texhoma EMS provider are $15,063 (Table 11).

The Texhoma EMS provider has vehicle expenses that include gas of $601, $1,200 for maintenance, repairs, and inspections, and $2,100 for vehicle insurance. The gas is based on 4,810 annual miles and based on 8 mpg. The medical supply expense is based on a cost of $2.50 per call for all EMS calls and an additional cost of $16.00 per call for emergency calls. The total medical supply expense (materials/supplies) is $1,479. The total operating expenses for the Texhoma EMS service are $5,380 (Table 12). The total capital and operating expenses for the Texhoma EMS provider are $20,443, representing a cost per EMS call of $238.

The City of Texhoma subsidizes the EMS service by providing billing and collections. The City also provides storage and office space. The costs of workers compensation/insurance, training expenses, and licensing expenses are also paid by the City. The City assists the EMS
service with other additional expenses as they arise during the course of providing EMS service (Table 13).

**Summary of Four EMS Providers**

*Table 14* shows a summary of the total annual capital and operating expenses and cost per call and estimated fee revenue. The total annual capital and operating expenses for the Guymon EMS provider are $175,632, for a cost per EMS call of $371. The total annual capital and operating expenses for the Goodwell EMS provider are $19,239, for a cost per EMS call of $874. The total annual capital and operating expenses for the Hooker EMS provider are $56,970, for a cost per EMS call of $372. The total annual capital and operating expenses for the Texhoma EMS provider are $20,443, for a cost per EMS call of $238.

The total estimated current capital costs for all four EMS providers equal $663,200. The annual capital costs for the four EMS providers in Texas County totals $120,296, the annual operating expenses $151,987, and the total of both annual capital and annual operating expenses $272,284. The estimated cost per call for the combined four EMS providers is $370. The estimated collectible revenues from fees for service and mileage fees are also shown in *Table 14*. The Guymon EMS provider has an estimated total of $112,180, the Goodwell EMS provider $2,405, the Hooker EMS provider $32,470, and the Texhoma EMS provider $12,754. The total estimated revenues from fee for service and mileage fees for the four EMS providers in Texas County are $159,809.
An Analysis of Alternative Revenue Sources

Decision makers for the Texas County EMS providers have several ways to raise revenues. Some of these ways, like community fund-raisers, are commendable but not reliable. More reliable sources are user fees (fee for services and mileage fee), subscription/membership fees, fee collected on local utility bill, sales taxes, special taxation districts, and third party reimbursement.

User fees are generally charged for EMS services; however, these fees generally do not cover costs and have not kept up with EMS costs and inflation. Thus, they are often supplemented with other forms of revenues. Table 15 illustrates the estimated fee for service and mileage fees. The first page of Table 15 shows the total county numbers for the four EMS providers combined. The table provides a section for emergency and non-emergency calls, since some services charge a different fee for type of call. The table shows user fees with alternative collection rates. The total emergency calls countywide were 529. With user fees ranging from $75 to $400, the revenues that would be generated are shown, assuming different collection rates. For instance, for 529 emergency calls at a fee for service of $100, with collections of 70%, the table shows revenues of $37,030 would be generated. The second part of the table shows the non-emergency calls of 206 with the same range of fees and the same collection rates. The lower section of the table shows mileage fees. Mileage fees are for one-way miles, so they are calculated on half of the total mileage. The total mileage for the four EMS providers in Texas County was 59,200. Different mileages charges are shown ranging from $2 to $5 per mile, and again showing different collection rates. To determine the total revenues that would be generated for all calls in the county, the three fees would be totaled.
Another alternative for revenue is subscription/membership fees. This is a fee per household. All households are given the opportunity to subscribe or become members of the EMS service. For those who are members, typically the user fee for the EMS service is reduced. For those who do not subscribe or become members, the user fee is typically a larger fee. Table 16 illustrates the estimated subscription fees, ranging from $10 to $125 per household. The first section shows the total households in Texas County and shows the subscription fees that would be generated at alternative collection rates. For a $50 subscription fee with a collection rate of 70%, the total revenues generated would be $270,235. The next sections show each community that has an EMS provider with the households in each community.

Another way to generate revenue is to charge a fee on the utility bills. Table 17 illustrates this for a $1 per month fee, $2/month, $3/month, and $5/month. Each community in Texas County is illustrated with estimated total households and the remaining rural areas is also included. The total households of 7,721 are shown on the total line. If a utility fee was established at the $2/month rate for all households in Texas County, the revenues would be $185,304. This avenue for revenue generation is very stable and remains fairly constant since it is billed and collected on a monthly basis.

A sales tax could be initiated. This would require a vote from the county or community taxpayers. If the City of Hooker voted to levy a 0.25% sales tax, revenues of $18,910 would be generated (Table 18). If the entire county voted to levy a 0.25% sales tax, revenues of $418,698 would be generated for the EMS service. Sales tax are also a very stable methodology for funding an EMS service.

Forming a special taxation district is the last method discussed. If the county voted to form a special taxation district, revenues would be generated from the school district millage levies. If a county system was voted, three mills would generate $457,844, two mills would
generated $305,229, and one mill $152,615 (Table 19). For discussion on the formation of special taxation districts is included in the next section.

The Creation of an EMS District

The State of Oklahoma allows for the formation of a special EMS District for the purpose of raising funds to support EMS. Table 20 outlines the procedures involved in creating an EMS District and the powers and responsibilities of its Board of Trustees. In brief, the County commissioners must call for a special election to create the district. The district may encompass one or more counties, incorporated cities, a township, school districts, or parts of a school district that lie within the borders of a county. The district may assess up to three mills of ad valorem taxes to support the operation of the EMS system. The total net assessed valuation for the Texas County School Districts in FY 1998 is $152,614,532. For a more up-to-date valuation, Texas County decision makers should contact the Texas County Assessor’s Office. If an EMS District were created, a three mill tax levy (Table 19) for the Texas County School Districts would raise $457,844 annually ($152,614,532 x .003), a two mill tax levy, $305,229, and a one mill tax levy, $152,615. These funds could be utilized in addition to other revenue sources to support the Texas County emergency medical services system.

Conclusion

The analysis of the four EMS providers (Guymon, Goodwell, Hooker, and Texhoma), the combined totals for all of Texas County, and the combined total EMS funding alternatives presented in this paper are designed to aid Texas County decision makers as they determine the kind of EMS system best suited to the Texas County area. Through this analysis, the Cooperative Extension Service is not advocating any of the alternatives presented. This report is
not in the form of a recommendation. If further analysis is desired, contact your County Extension Director. Personnel in the EMS Division of the Oklahoma State Health Department and Office of Highway Safety are also willing to help in any way they can.
References


TABLE 20
A SUMMARY OF THE PROCEDURES TO CREATE AN EMS DISTRICT AND THE POWERS AND RESPONSIBILITIES OF ITS BOARD OF TRUSTEES

I. Creation of a District
   A. Special election called by the County Commissioners or through them as called for by a petition of greater than 10 percent of the registered voters of the affected area.

II. Affected Area
   A. One or more counties or portions of counties (must follow school district lines).
   B. Incorporated cities.

III. The Election and Ad Valorem Tax Levy
   A. Both capital and operational millage levy must be approved by a majority of the voters.
   B. The operational millage levy cannot exceed three mills and the capital millage levy cannot exceed three mills.
   C. The operational millage levy continues until voters change it, the capital millage levy is in effect until bonds are completely repaid.

IV. The Board of Trustees
   A. Appointed by the County Commissioners.
   B. Powers and Responsibilities:
      1. Make necessary rules, procedures, and contracts.
      2. Hire appropriate personnel.
      3. Issue bonds upon approval by a majority of the voters at a special election. Bonds are paid for out of the capital millage levy.
      4. Responsible for the economical expenditure of funds.
      5. Can charge additional fees for services.
      6. Can sue and be sued.