

Title Emergency Medical Services (EMS) Financial Policy	Document Code No. PHL 9-2 (DPH DP)
Department/Issuing Agency	Effective Date.
Public Health - Seattle & King County	9/21/12
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Approved

**DPH Director** 

- 1.0 <u>SUBJECT TITLE</u>: Emergency Medical Services (EMS) Financial Policy
  - 1.1 EFFECTIVE DATE: 9/21/12
  - 1.2 TYPE OF ACTION: New
  - 1.3 KEY WORDS: Advanced Life Support, Basic Life Support (BLS), Eligible Costs, EMS Financial Plan, EMS Levy Funds, Equipment Allocation, Equipment Asset Plan, Full Funding, Funding Priorities, Internal Reserve Funds, Operating Allocation, Reserve, Designation and Contingency Funds, Unique/One-Time, Unit Allocation

# 2.0 PURPOSE:

The EMS Division of the Department of Public Health is responsible for managing levy funds for the regional EMS system under the general oversight of the department's Chief Financial Officer. This policy provides the guidance and oversight for all components related to the EMS levy.

#### 3.0 ORGANIZATIONS AFFECTED:

Agencies providing emergency medical services outside the City of Seattle but within King County, and receive funding from the EMS levy.

#### 4.0 <u>REFERENCES</u>

- 4.1 RCW 18.73 Emergency medical care and transportation services
- 4.2 RCW 84.52.069 Emergency medical care and service levies
- 4.3 EMS Levy Ordinance #15861 Submission of EMS levy to voters
- 4.4 King County Code Section 2.16.080.C

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- 4.5 EMS Levy Ordinance #15740 Medic One/EMS 2008-2013 Strategic Plan
- 4.6 EMS Levy Ordinance #15862 EMS Audit and Task Force (amendment #17145)
- 4.7 Updated EMS Financial Plans approved annually through King County budget process
- 4.8 PHL 9-1 (DPH DP) Emergency Medical Services (EMS) System Policy

#### 5.0 DEFINITIONS:

- 5.1 "Advanced Life Support (ALS)" means invasive emergency medical services requiring advanced medical treatment skills as defined by chapter 18.71 RCW.
- 5.2 "Agency" means an aid or ambulance service licensed by the Washington Department of Health to provide pre-hospital care or inter-facility ambulance transport.
- 5.3 "ALS Equipment" means any asset, supply, device, vehicle, or facility improvement with useful life of more than one year that is used in the provision of ALS services. Examples include defibrillators, mobile data computers, staff and medic unit vehicles, radios and stretchers.
- 5.4 "ALS Funding Priority" means the policy to ensure the EMS levy prioritizes the funding of ALS as reflected in the Medic One/EMS 2008-2013 Strategic Plan.
- 5.5 "ALS Sub-funds" means the portion of the King County EMS levy fund that contributes to the funding of ALS Services as reflected in the Medic One/EMS 2008-2013 Strategic Plan.
- 5.6 "ALS Unit" means a vehicle staffed by two paramedics providing ALS response and transport.
- 5.7 "Assessed Valuation" means the real estate value of property used to calculate the owner's property taxes for the following year.
- 5.8 "Basic Life Support (BLS)" means noninvasive emergency medical services requiring basic medical treatment skills as defined in chapter.
- 5.9 "BLS Allocation" means the methodology for allocating BLS funds to BLS agencies each year.
- 5.10 "BLS Sub-funds" means the portion of the King County EMS levy fund that contributes to the funding of BLS Services as reflected in the Medic One/EMS 2008-2013 Strategic Plan.
- 5.11 "Capital Allocation" is equivalent to equipment allocation.

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5.12 "Cost Categorization" means the method for categorizing ALS costs within unit allocations. The categories include:

- 5.12.1 Paramedic Unit Response Costs: Costs directly related to staffing and running ALS units.
- 5.12.2 Operations/System Infrastructure: Ongoing costs **directly** related to supporting ALS services.
- 5.12.3 Overhead: Ongoing **indirect** ALS costs, not including BLS indirect.
- 5.12.4 Episodic/One-time/Unique Costs: ALS costs that are unanticipated, irregular, or one-time.
- 5.13 "Eligible Costs" means costs required to support the provision of ALS services and authorized by the EMS Division. See Appendix 9.1 Current ALS Eligible Cost Worksheet.
- 5.14 "EMS Advisory Committee" means the committee established in the EMS 1998-2003 Strategic Plan to advise the EMS Division on programmatic and financial matters.
- 5.15 "EMS Division" means the division within Public Health Seattle & King County responsible for managing core regional services that support the key elements of the Medic One/EMS system.
- 5.16 "EMS Financial Model" means the model that calculates allocation amounts based on EMS financial policies as reflected in the Medic One/EMS 2008-2013 Strategic Plan.
- 5.17 "EMS Financial Plan" means the financial projection of EMS levy costs throughout a specified levy period as approved annually by the King County Council.
- 5.18 "EMS Levy" means the regular property tax levy restricted to expenditures on EMS-related activities as authorized by RCW 84.52.069.
- 5.19 "EMS Levy Fund" means the King County fund where property taxes collected through the EMS levy as authorized by RCW 84.52.069 are deposited. Use of funds collected through this property tax levy restricted to expenditures for EMS-related activities.
- 5.20 "EMS Strategic Plan" means the document approved by the King County Council for a specified period of time that defines the roles, responsibilities and programs for an EMS system, and includes the EMS financial plan designed to fund these activities.
- 5.21 "Episodic/One-time/Unique Costs" means unanticipated, irregular, or one-time ALS costs.

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5.22 "Equipment Allocation" means the funding for vehicles and other equipment expenses with multi-year life expectancies as defined in the Medic One/EMS 2008-2013 Strategic Plan.

- 5.23 "Equipment Asset Plan" means a plan that accounts for current and past purchases and plans for the replacement and purchase of new assets. See Appendix 9.2 ALS Equipment Asset Plan Requirements.
- 5.24 "Financial Subcommittee of the EMS Advisory Committee" means the subcommittee made up of a subset of EMS Advisory Committee members and supplemented with members with financial expertise, including King County's Office of Performance, Strategy and Budget, Public Health Seattle & King County, ALS agency finance managers, and the EMS Division.
- 5.25 "Full Funding" means the reimbursement of all eligible costs to provide ALS services.
- 5.26 "Grant Funds" means cash awards and/or in-kind contributions of equipment, supplies or services.
- 5.27 "Internal Reserve Fund" means the reserve fund or reserve/designation account established by an ALS agency to hold funds for the planned replacement of identified items in the equipment allocation as reflected in the EMS financial plan and each agency's equipment asset plan.
- 5.28 "King County EMS Financial Plan" means the financial projections (both revenues and expenditures) of the King County EMS levy fund as approved annually by the King County Council.
- 5.29 "King County EMS Levy Fund" means the King County fund where property taxes collected outside the City of Seattle through the EMS levy as authorized by RCW 84.52.069 are deposited. Use of funds collected through this property tax levy restricted to expenditures for EMS-related activities.
- 5.30 "Operating Allocation" means the funding necessary to staff and support an ALS unit. The operating allocation includes:
  - Personnel Wages & Benefits
  - Services and Supplies
  - Overhead Costs (overhead costs associated with personnel, information technology, risk, insurance, legal, finance, accounting, contracting, and other overhead allocable to ALS)

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5.31 "Program Balances" means the portions of operating allocations an agency chooses to carry forward to cover expenses in a future year. All program areas are eligible to carry program balances.

- 5.32 "Regional Support Services" means the core services managed by the EMS Division that support and supplement the direct service activities and key elements of the Medic One/EMS System in King County.
- 5.33 "Regional Support Services Sub-fund" means the portion of the King County EMS levy fund that contributes to the funding of Regional Services as defined in the Medic One/EMS 2008-2013 Strategic Plan.
- 5.34 "Reimbursable Services" means EMS services that are to be reimbursed by funds other than the EMS levy and are outside regular allocations.
- 5.35 "Reserve, Designation, and Contingency Funds" means funds that can be authorized for operational costs that falls outside authorized allocations.
- 5.36 "Standard Unit Cost Methodology" means the method for calculating unit allocations as defined in the Medic One/EMS 2008-2013 Strategic Plan.
- 5.37 "Strategic Initiatives" means innovative EMS projects designed to improve patient care, manage growth, and develop system efficiencies and cost savings as referenced in the Medic One/EMS 2008-2013 Strategic Plan and authorized by 18.73 RCW.
- 5.38 "Strategic Initiatives Funds" means the portion of the King County EMS levy fund that contributes to the funding of Strategic Initiatives as defined in the Medic One/EMS 2008-2013 Strategic Plan.
- 5.39 "Tiered Response System" means an EMS response system that utilizes dispatch criteria to differentiate between provider levels in response to 9-1-1 calls. King County tiered response system consists of primarily ALS and BLS services. There are also alternative response models for some lower acuity 9-1-1 calls.
- 5.40 "Unit Allocation" means the annual funding amount per authorized ALS unit as defined in the Medic One/EMS 2008-2013 Strategic Plan. This is equal to the operating allocation plus the equipment allocation.

#### 6.0 POLICIES:

6.1 The EMS Division will manage the King County EMS levy fund, and identified subfunds, under the general oversight of Public Health's Chief Financial Officer and in accordance with the EMS strategic plan, the EMS financial plan, and associated ordinances as adopted by the King County Council.

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6.2 The EMS Division will ensure the EMS levy fund prioritizes the funding of ALS services as reflected in the EMS strategic plan.

- 6.3 The EMS Division will provide fair and reasonable distribution of levy funds to ALS agencies through the calculation of the unit allocations as identified in the EMS strategic plan, financial plan, and authorized ordinances. Other factors as determined by the EMS Division in consultation with ALS agencies may also be applied. The EMS Division expects ALS agencies to provide ALS services within the unit allocation.
- 6.4 Subject to King County Council appropriation, the King County EMS fund will provide full reimbursement of eligible costs related to the provision of ALS services. The EMS Division will require ALS agencies to report all revenues and expenditures to the EMS Division to ensure eligible costs are appropriately assessed. See Appendices 9.3 9.5.
- 6.5 The EMS Division will require ALS agencies to develop a specific equipment asset plan showing use of the equipment allocation and associated funds as reflected in the EMS financial plan; and to maintain equipment allocation funds in an internal reserve fund (or reserve/designation account) designated solely for the purpose of purchasing equipment and assets.
  - 6.5.1 When a new ALS unit is placed in service, the EMS Division will provide ALS agencies additional 'start-up' funding to purchase a vehicle, buy equipment, and address space needs for personnel.
- 6.6 The EMS Division will encourage ALS agencies to utilize program balances to cover variances in expenditure patterns that may occur from year to year as reflected in the planned use of program balance report (see Appendix 9.6) submitted to the EMS Division annually.
- 6.7 The EMS Division will conduct annual reviews of the unit allocation in collaboration with ALS agencies to ensure the allocation meets full funding of eligible cost requirements.
- 6.8 If the unit allocation does not provide full funding of eligible costs, the EMS Division will facilitate a regional review in collaboration with ALS agencies to develop financing recommendations, including the use of reserve, designation, or contingency funds.
- 6.9 The EMS Division will ensure the BLS allocation methodology provides reasonable distribution of BLS levy funds to EMS agencies and reasonably reflects jurisdictional contribution to assessed valuation and service demands.
- 6.10 The EMS Division will manage the delivery of Regional Support Services in accordance with the EMS strategic plan, the EMS financial plan, and associated ordinances as adopted by the King County Council.
- 6.11 The EMS Division will manage and oversee implementation of the Strategic Initiatives as reflected in the EMS strategic plan, the EMS financial plan, and associated ordinances as adopted by the King County Council.

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6.12 The EMS Division will manage reserve, designation and contingency funds in accordance with the EMS strategic and financial plans, and associated ordinances as adopted by the King County Council. The EMS Division will ensure there are adequate funds and provides oversight including ongoing review of fund levels, access, and use.

### 7.0 PROCEDURES:

#### 7.1 All EMS Levy Funds

**Action By:** EMS Division

#### Action:

- 7.1.1 Manage the King County EMS levy fund, including updating the EMS financial plan.
- 7.1.2 Establish the ALS, BLS, and Regional Support Services allocations on an annual basis and conduct annual reviews.

**Action By:** EMS Agencies

#### Action:

7.1.3 Submit complete and accurate annual contract applications (Appendix 9.7).

**Action By:** EMS Division

#### **Action:**

- 7.1.4 Establish contracts for ALS and/or BLS agencies and amend annually.
- 7.2 Advanced Life Support Funds Unit Allocation

**Action By:** EMS Division

#### **Action:**

7.2.1 Establish the unit allocation for ALS agencies on an annual basis.

**Action By:** ALS Agencies

#### **Action:**

7.2.2 Manage operating and equipment costs within the unit allocation, and utilize program balances where needed.

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7.2.3 Submit complete and accurate invoices for reimbursement, reflecting the expenditure of eligible costs.

7.2.4 Report reimbursable services and grant funds from outside entities for services greater than \$1,000.

**Action By:** EMS Division

#### Action:

- 7.2.5 Evaluate reimbursement requests to ensure that they reflect eligible costs and make payments to the ALS agency.
- 7.2.6 Report program balance amounts to individual ALS agencies annually.

**Action By:** ALS Agencies

#### **Action:**

- 7.2.7 Provide EMS Division the following reports:
  - 7.2.7.1 Planned Use of Program Balances (Appendix 9.6)
  - 7.2.7.2 Invoice/Progress Report (Appendix 9.3) submitted at least quarterly.
  - 7.2.7.3 Year End Report (Appendix 9.4) submitted no later than March 31 of each year for the previous year.
  - 7.2.7.4 Cost Categorization Report (Appendix 9.5) submitted at least annually.
  - 7.2.7.5 Year End Accrual Estimate submitted upon notification from EMS to meet Public Health Seattle & King County year-end deadlines.

**Action By:** EMS Division and ALS Agencies

#### **Action:**

- 7.2.8 Conduct an annual review of actual ALS agency costs to ensure full funding of ALS costs. The review will include both the operating and equipment allocations and use of reserves, designations and contingencies funds with the intent of identifying and incorporating best practice.
- 7.2.9 An individual ALS agency or as a collective ALS body, may request additional ALS funds outside the unit allocations for eligible costs.

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#### 7.3 Advanced Life Support Funds - Equipment Allocation

**Action By:** EMS Division

#### **Action:**

7.3.1 Establish the equipment allocations and any other funds for ALS agencies that are to be accounted for in the equipment asset plan.

**Action By:** ALS Agencies

#### Action:

- 7.3.2 Develop equipment asset plans showing the use of the equipment allocation and submit the plan to the EMS Division with the yearend report. Equipment and assets in the plan do not need to meet an individual ALS agency's capitalization policy. See Appendix 9.4.
  - 7.3.2.1 Account for all equipment allocation funds, all equipment related reserve funds and any other funds provided by King County related to the equipment plan.
  - 7.3.2.2 Include balance information on each agency's internal reserve fund, accounting for annual contributions and expenses, surplus value and revenue received from surplusing equipment, and asset liability information.
  - 7.3.2.3 Annually submit previous year's expenditures and updated replacement planning. Previous year's expenditures and accounting will be submitted prior to invoicing for the current year's equipment allocation.
- 7.3.3 Invoice for equipment allocation and place the funds into an internal reserve fund (or account) designated solely for the purpose of purchasing or replacing equipment identified in the equipment allocation. The internal reserve fund can be a separate fund or a designation/reserve account. Invoices for current year equipment allocation will not be approved until the equipment asset plan is updated including previous year's expenditures and allocation and updated replacement plan.
- 7.3.4 Any unused funds from the equipment allocation must be reported and returned to the King County EMS Fund.
- 7.3.5 In the event of a change in ALS agency, equipment and the equipment allocation funds/reserves are to be transferred to the new ALS agency or returned to the King County EMS Fund.

**Action By:** EMS Division

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#### **Action:**

- 7.3.6 Review ALS agency equipment plans annually to ensure adequacy of funds to replace assets.
- 7.3.7 Approve invoices for current year equipment allocation after submittal of updated equipment asset plan that includes accounting for previous year's allocations and expenditures as well as updated use of funds for future expenditures.

### 7.4 <u>Basic Life Support Funds</u>

**Action By:** BLS Agencies

#### **Action:**

7.4.1 Submit invoices reflecting eligible expenditures to receive reimbursement.

**Action By:** EMS Division

#### **Action:**

7.4.2 Review the BLS allocation methodology on an annual basis to ensure the formula is meeting the intended objectives of achieving a balanced distribution of funds using a simplified funding formula.

7.5 Regional Support Services and Strategic Initiatives Funds

**Action By:** EMS Division

### **Action:**

- 7.5.1 Calculate the annual Regional Support Services allocation and estimate Strategic Initiatives yearly budgets within lifetime budget.
- 7.5.2 Review the allocations and project budgets on an annual basis in to ensure it meets regional and programmatic needs.

#### 7.6 Reserve, Designation and Contingency Funds

**Action By:** EMS Division and Recipients of EMS Levy Funds

#### **Action**:

7.6.1 In collaboration with recipients of EMS levy funds, develop a request for reserve, designation and contingency funds for consideration in the budget process.

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7.6.2 Agencies requesting access to appropriated reserve, designation, and contingency funds must submit a proposal to the EMS Division no later than August 1st with the following (see Appendix 9.8 for eligibility criteria):

- 7.6.2.1 Funding level requested;
- 7.6.2.2 Rationale for request;
- 7.6.2.3 Proposed use of funding;
- 7.6.2.4 Confirmation that expense cannot be funded within existing allocations, including program balances;
- 7.6.2.5 Appropriate support documentation, and
- 7.6.2.6 As appropriate, a proposal to avoid/mitigate future risk.

# **Action By:** EMS Division

#### **Action:**

7.6.3 Review proposed requests for reserve, designation and contingency funds for consideration in the budget process, and forward recommendation to the Financial Subcommittee of the EMS Advisory Committee.

7.6.4 Review requests for use of appropriated reserve, designation or contingency funds, and work with EMS agencies to forward recommendations to the Financial Subcommittee of the EMS Advisory Committee.

**Action By:** Financial Subcommittee of the EMS Advisory Committee

# Action:

7.6.5 Review proposed requests for reserve, designation and contingency funds for consideration in the budget process, and forward recommendation to the EMS Advisory Committee.

7.6.6 Review requests for use of appropriated reserve, designation or contingency funds, and forward recommendations to the EMS Advisory Committee.

**Action By:** EMS Advisory Committee

#### **Action:**

7.6.7 Review proposed requests for reserve, designation and contingency funds for consideration in the budget process and make recommendations to the EMS Division.

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7.6.8 Review requests for use of appropriated reserves, designations or contingencies and provide funding recommendations to the EMS Division. For funds above appropriated levels, recommend funding recommendations to the EMS Division for final approval by the King County Council. A decision to recommend funding included in a contract must be concluded no later than September 30th of each year.

**Action By:** EMS Division

#### **Action:**

- 7.6.9 Review recommendations from the EMS Advisory Committee for approval.
- 7.6.10 Implement approved requests for access to appropriated reserve, designation, and contingency funds.
- 7.6.11 Track levels and use of reserves, designations and contingencies.
- 7.6.12 Review use of reserve, designation and contingency funds and work with EMS agencies to forward recommendations for proposed changes of funding levels to the Financial Subcommittee of the EMS Advisory Committee and the EMS Advisory Committee.

# 8.0 RESPONSIBILITIES:

#### 8.1 The EMS Division will:

- 8.1.1 Establish the ALS, BLS, and Regional Support Services allocations on an annual basis, evaluate and distribute reimbursement requests, conduct annual reviews, provide agencies with an accounting of their program balances, and work with agencies on planned use of program balance funds.
- 8.1.2 Work with project managers to establish yearly estimates of lifetime budgets for Strategic Initiative projects.
- 8.1.3 Ensure adequate review of the ALS unit allocations to ensure full funding of eligible expenses.
- 8.1.4 Establish the equipment allocations for ALS agencies, review equipment asset plans to ensure that the plan covers the cost of replacing equipment, that funds provided to agencies are properly included, and that costs are eligible for use of ALS funds.
- 8.1.5 Work with EMS stakeholders to review appropriate levels of reserves for appropriation each year in the budget submittal; implement approved requests for

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access to reserve, designation, and contingency funds; and consult with appropriate parties to review the adequacy of reserve, designation and contingency levels.

- 8.1.6. Work with EMS agencies to develop requests for additional funds to meet regional and programmatic needs, including eligible costs outside ALS unit allocations, for review by the established regional approval process.
- 8.2 ALS agencies will provide ALS services within the unit allocations, submit complete and accurate reimbursement requests and reports, and develop and submit a King County approved equipment asset plan with their year-end report.
- 8.3 BLS agencies will submit complete and accurate contract applications, in addition to invoices for reimbursement of eligible costs.
- 8.4 Recipients of EMS levy funds will submit complete and timely requests to the EMS Division for proposed access to the reserve, designation, and contingency funds, as part of the budget process and for use of the funds.
- 8.5 The Financial Subcommittee of the EMS Advisory Committee will review all proposals for access to the reserve, designation, and contingency funds, as part of the budget process and for use of the funds, and recommend levels to the EMS Advisory Committee.
- 8.6 The EMS Advisory Committee will review all proposals for access to reserve, designation, and contingency funds, as part of the budget process and for use of the funds, and recommend funding levels to the EMS Division. If requests are above appropriation levels, the committee will recommend funding levels to the EMS Division for final approval by the King County Council.

#### 9.0 APPENDICES:

- 9.1 Current ALS Eligible Cost Worksheet
- 9.2 ALS Equipment Asset Plan Requirements
- 9.3 ALS Invoice/Progress Report Template
- 9.4 ALS Year End Report Form
- 9.5 ALS Cost Categorization Report Form
- 9.6 Planned Use of Program Balance Form
- 9.7 ALS/BLS Contract Application Template
- 9.8 Reserve, Designation and Contingency Funds Table

Policy Owner	Last Review Date	Comments
EMS Division	July 2011	Established

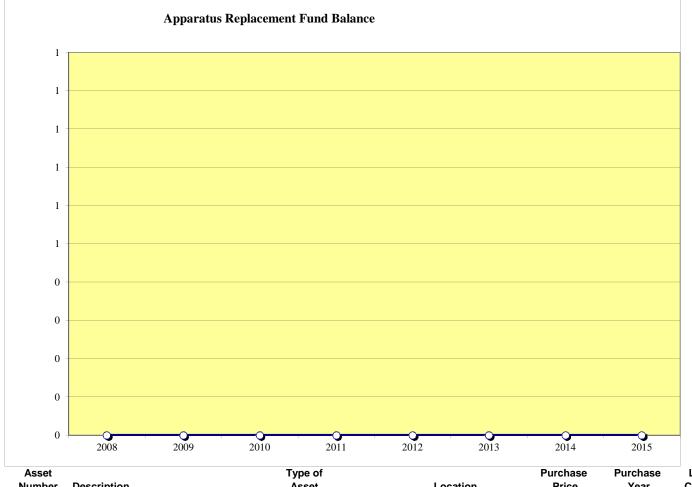
Illowable costs in	Cost Categorization For	mat		APPENDIX 9.1 CURRENT ALS ELI	GIBLE COST WORKSHE				
			Supporting ability to run						
laries & Benefits:	Category definition	Medic Unit Operations	Other Essential Costs	Overhead	One-time/ unique/ episodic	Pool	Reserves	Comments	Example
Paramedic Salaries & OT	Paramedics - primary unit	X						2-paramedics on primary unit only; based on # of units funded; defined by hours (costs above defined hours to other categories)	
	Paramedic shift OT - primary unit	Х						Paramedics assigned to primary unit	
	Other paramedic shift related OT		Х		Х			Includes regular meetings Safety, Doctor's	
	Other paramedic RG		Х		Х			special projects/special assign	light duty
	Paramedics -special projects overtime		Х		Х			special projects/special assign	Managing move; pan flu; light d
	Paramedics secondary units				Х		1	snow & minor disaster response; other "extra units" above # in allocation	
	Paramedics PTO Costs for PTO above "normal" including	Х			Х			regular PTO; payments at retirement considered "one-time"	
	OJI/long term leave				Х			PTO above average defined in PTO reserves	
	Training OT CME	Х			Х			Required CE training included in Core Allocation.; one time for training above required levels	
	Training overtime				2	1	1?	All other Training Overtime	
	Paramedic Students RG & OT				X				
	FF/EMT - regular salary	Х						Vashon only: limited to when EMT functions as driver for off island transport	
	FF/EMT OT	Х						Vashon only: limited to when EMT functions as driver for off island transport	-
Field MSO Salaries &	Shift supervisors/MSO - salary		Х		х				
Overtime	Shift supervisors/MSO - OT		Х						
Admin MSO/MSA & Support	Chief (Primary ALS Chief) / MSA		Х						
staff	Administrative MSOs/Chiefs		х						
	Training MSOs/Chiefs		Х					Could include chief responsible for safety	
	Admin/Training MSO OT		х		х			OT for special projects & non-shift work considered "one-time/episodic"	
								Includes staff directly supporting ALS. Other staff could be included in agency overhead per agency developed	
	Administrative Staff		Х					overhead models.	
	Clerical Staff		Х		Х			Staff directly supporting ALS.	
	Admin overtime		Х		x				

Salaries & Benefits:	Category definition	Medic Unit Operations	Other Essential Costs	Overhead	One-time/ unique/ episodic	Pool	Reserves	Comments	Example
Medical Direction *		·							Program requirement, should be
	Medical Direction	X			Х				part of core allocation (B)
*May move to "other co	sts" Warehouse Services		Х					Directly related to ALS	
Health Ins & Benefits	Health benefits, flex benefits		Follows Classifica	tion Distribution	n l			benefits follow staff classifications	Medical & Dental Costs
Industrial Insurance,	Industrial Insurance		Follows Classifica						Labor & Industries
Disability	Long term disability		Follows Classifica						
SS or equivalent	FICA or SS equivalent		Follows Classifica					Current staff only	
Retirement	Retirement (LEOFF/PERS)		Follows Classifica				1	Normal cost paid on salaries as earned	
	Excess retirement assessments / costs				х		4	Includes State DRS assessments related to vacation/ sick leave accrual payouts for retiring employees. Could include LEOFF1 Retiree Medical Benefits	PERS1 assessment; LEOFF1 retiree expense (allocated based on % of time employee spent as paramedic
	Unemployment	Х	х		х			Only core if paid as a % of salary; one-time if self-insured & paid based on actual use.	
	Paramedic Student Stipend				X			As provided for in labor contracts.	
Other	Wellness program/physical contract		х		,			Direct benefit included in labor contracts	
o tine.	Weinless program, priysted contract		A					Silver series morages in last, contract	
Other Costs:									
Medical Supplies &	Pharmaceuticals	Х			х			one-time for special events	1-time ex: pandemic flu
Equipment THAT Al	RE NOT Medical supplies & O2	Х			х				
INCLUDED IN EQUIPN	Minor medical equipment	Х			х			Items not included in Equipment Allocation	Suction unit
	Maint/repair Medical Equipment	Х			х				
	Medical/biohazard waste disposal	Х			х				
	Defib Service Contract	Х			х				
	02 Service Contract	Х			х				
Office & Computer Su	ipplies Consumable office supplies		Х						
& Equipment	Equipment		Х		х				
	Minor furnishings		Х		х			Items not included in Equipment Allocation	
	Computer equipment & supplies		х		х			Items not included in Equipment Allocation	
	Photo, video & DVD supplies		Х		х			de la constantination	
	Postage and courier		Х		х				1
	Copy machine		Х		x				
Uniforms, Safety & H	ealth Uniform allowance, clothing	х	х		x			Can track expenses for MSA/MSO as "Other Essential Costs"	
	Bunker Gear/PPE	х			х			Only portions not included in asset management plan; must be for ALS use	
	Safety supplies and maintenance	X			x				
	Post exposure testing	X	1		-				
	Laundry	x	1		х				
	Disaster Supplies	<del></del>	х		x			For ALS use only	
	Bloader Supplies				Α				

Salaries & Benefits:	Category definition	Medic Unit Operations	Other Essential Costs	Overhead	One-time/ unique/ episodic	Pool	Reserves	Comments	Example
		•							
Dispatch	For from communication conton		v					Actual fees from dispatch center; one-time for special	
	Fee from communication center		Х		Х			projects not amortized as part of ongoing fee	
								Equipment purchase and subscriber fees for cell phone &	
Communications*								pagers only, telephone expenses included in IT maintenance	
	Telephone, Cell phone and pagers		х		x			fees	
								Monthly subscriber fees; equipment included in equipment	
	Radio costs		Х		х			allocation/asset plan	
	MDC fees		Х		х			Monthly wireless fees	
	Other Supplies		Х		х				
			.,					All maint & repair whether charged directly or through	
	Maint/repair		X		Х			internal service fund.	
	Other access fees		Х		х				
Vehicle Maintenance*	Medic Unit: Either service or in-house							Includes medic units (primary & back-up); includes direct salary costs, charges via internal service funds or vendor	
veriicie iviaintenance	maint/repair		x					invoices	
	Support Vehicles: Either service or in-house							invoices	
	maint/repair		х					Support vehicles	
	Vehicle Other Costs				Х			One-time not covered by equipment allocation	
	Automotive supplies, oil & grease, tires &								
	tubes, batteries		Х						
	Small equipment and tools		Х						
Diesel/Fuel	Diesel or gas for vehicles		Х						
Facility Costs -both HQ &	Excilitios Maint (was in staffing entagons)				,			Only includes portion dedicated to ALS (office, sleeping	
Medic Units*	Facilities Maint (was in staffing category)		Х		х			rooms, bays)	
								Only includes portion dedicated to ALS (office(s), sleeping	
	Rent, lease costs		Х		Х			rooms, bays)	
	Leasehold improvements				x			Does not include costs covered by Equipment Asset Plans	
	Leasenoid improvements				Λ			Only includes portion dedicated to ALS (office(s), sleeping	
	Facility maint/repair (in-house or service)		х		x			rooms, bays)	
			2.				1	Only includes portion dedicated to ALS (office(s), sleeping	
	Supplies, building supplies & tools		Х					rooms, bays)	
								Only includes portion dedicated to ALS (office(s), sleeping	
	Utilities		Х					rooms, bays)	
	Innitorial housekeeping ats		x					Only includes portion dedicated to ALS (office(s), sleeping	
	Janitorial, housekeeping, etc		<del>  ^</del>				1	rooms, bays)	
								Only includes portion dedicated to ALS (office(s), sleeping rooms, bays); does not include costs covered by Equipment	
	Furnishings, equipment				,			Asset Plans	
	rumisiings, equipment		Х		Х		1	, socci idilo	

		Medic Unit	Other		One-time/ unique/				
ılaries & Benefits:	Category definition		Essential Costs	Overhead	episodic	Pool	Reserves Comments		Example
Training and Recruitment	Training material	Operations	X	Overneau	episouic	1 001	Reserves	Comments	Example
Training and neer dictricit	Dues		X					Registrations	
	Subscriptions, books, etc		X					registrations	
	Supplies		X						
			X						
	Supplies and food for training events	+	^					Medic Unit operations only if it is part of required CME	
	Tuition and travel to training events	х	Х		х			credits	
	Tuition Reimbursement		х		x			As provided for in HR Policies & Procedures	
	Recruitment fees, services, contracts				Х				
	Recruiting and promotion expenses				Х			ALS only	
Misc.	Ferry fees for Vashon		X						
	Parking fees		X						
	Tolls		X						
	1013		,						
direct/Overhead Costs:									
Information _Technology/Computers	IT infrastructure maintenance			X				Related to ALS; indirect/overhead expense from jurisdiction	
	IT infrastructure expansion assessments			х				Related to ALS; indirect/overhead expense from jurisdiction	
	IT Resource Management			х				Related to ALS; indirect/overhead expense from jurisdiction	
	IT Services			Х				Related to ALS; indirect/overhead expense from jurisdiction	
	IT Special Projects			х	х	N.		Only related to ALS; in general should be accounted for in direct costs unless paying a portion of overall city project	
Risk/Insurance/Legal	Insurance			X	x			One-time includes excess charges/expenses	
, , ,	Compliance office			X				Per approved overhead distribution plans	
	Legal (routine)			Х				Per approved overhead distribution plans	
	Legal (specific larger cases)			х	х			Overhead if included in jurisdiction overhead distribution; otherwise one-time; could relate to funds from Reserves	
	Legal Settlements				х			Overhead if included in jurisdiction overhead distribution; otherwise one-time; could relate to funds from Reserves	
Payroll/Personnel/ Human	Payroll			Х				Per approved overhead distribution plans	
Resources	Human Resources			Х				Per approved overhead distribution plans	

ulavias & Banafitas	Catagorius definition	Medic Unit	Other	Overheed	One-time/ unique/	Dool	Docomus	Comments	From al-
laries & Benefits:	Category definition	Operations	Essential Costs		episodic	Pool	Reserves	Comments	Example
Finance/Accounting/	Financial mgmt			X				Per approved overhead distribution plans	
Contracts	Budget Office			Х				Per approved overhead distribution plans	
	Contracts			X				Per approved overhead distribution plans	
	Accounting Services			Х				Per approved overhead distribution plans	
	Fixed Asset Management			X				Per approved overhead distribution plans	
	Auditor			Х				Per approved overhead distribution plans	
Other Overhead	Distribution Center/Mail Service			X				Does not include direct costs such as courier services; includes paying a portion of infrastructure serving ALS	
	Agency Management			Χ				Per approved overhead distribution plans	
	Medical/Pharmacy services			Х				Per approved overhead distribution plans	
	Ombudsman			Х				Per approved overhead distribution plans	
	Records Management (Archives)			Х				Per approved overhead distribution plans	
	Other General Overhead +			Х				Per approved overhead distribution plans	
* Operational costs only,	no equipment allocation.	+ overhead for	elected officials n	ot allowed					
		-							



F	un	din	g	Su	mr	na	r۱

Adjusted

	2008	2009	2010	2011	2012	2013	2014	2015
Contribution Growth Rate								
Interest Rate								
Beginning Fund Balance								
Annual Base Contribution								
Beginning MERF Balance								
Previous Levy Carryforward								
Chassis Reserve								
Vehicle Transition Plan								
2008 Equipment Carryforward								
Estimated/Actual Surplus Value								
Grants/Donations/Other								
Interest Earnings								
TOTAL Resources								
Communcations								
Dispatch								
IT & Computer Equip								
Medical Equipment								
Safety & Health								
Training								
Medic Units								
Staff/Support Vehicles								
Facility Improvements								
Total Planned Purchases (See								
Below)								
TOTAL Uses	#DIV/0!							
Ending Fund Balance								

Number	Description	Asset	Location	Price	Year	Cycle	Replacement	Inflation	Life								
ALC Faui	nmont Coat Brainstian																
ALS Equi	pment Cost Projection									2008	2009	2010	2011	2012	2013	2014	2015
							0										
							0										
							0										
							0										
							0										
							0										
							0										
							0										
							0										
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							0										
					_		0										
							0										
							0										
							0										
							0										
									TOTAL PURCHASES								

Scheduled

#### APPENDIX 9.3 ALS INVOICE/PROGRESS REPORT TEMPLATE

# EMERGENCY MEDICAL SERVICES FUND [year] - ADVANCED LIFE SUPPORT SERVICES INVOICE

Agency Name:	Invoice Period	:		% of year remaining:					
INVOICE/PROGRESS REPORT					_	_	_		
	Dudget	Thio	Invelo	Previous Totals	Ex	penses To Date		Budget	% Domaining
OPERATIONAL FUNDS	Budget	Inis	Invoice	lotais		Date	Re	maining	Remaining
OPERATIONAL FUNDS									
Salaries & Benefits:									
Paramedic Salaries					\$	-	\$	-	
FF/EMT Salaries (Vashon only)					\$	-	\$	-	
Field MSO Salaries					\$	-	\$	-	
Overtime		\$	-	\$ -	\$	-	\$	-	
Admin MSO/MSA & Support staff		\$	-	\$ -	\$	-	\$	-	
Medical Direction (salary or contract)		\$	-	\$ -	\$	-	\$	-	
Maintenance (Vehicle/Facility)		\$	-	\$ -	\$	-	\$	-	
Support Services		\$	-	\$ -	\$	-	\$	-	
Subtotal Salaries:	\$ -	\$	-	\$ -	\$	-	\$	-	
Subtotal Employee Benefits:							\$	-	
Subtotal Employee Salaries & Benefits:	\$ -	\$	-	\$ -	\$	-	\$	-	
Other Costs:									
Medical Supplies & Equipment					\$	-	\$	-	
Office & Computer Supplies & Equipment					\$	-	\$	-	
Uniforms, Fire & Safety Supplies	<u> </u>				\$	-	\$	-	
Dispatch							\$	-	
Communications					\$	-	\$	-	
Vehicle Maintenance					\$	-	\$	-	
Diesel/Fuel					\$	-	\$	-	
Facility Costs					\$	-	\$	-	
Training					\$	-	\$	-	
Misc.					\$	-	\$	-	
Subtotal Other Costs:	\$ -	\$	-	\$ -	\$	-	\$	-	
Indirect/Overhead Costs:									
Information Technology/Computers					\$	-	\$	-	
Risk/Insurance					\$	-	\$	-	
Payroll/Personnel/Human Resources					\$	-	\$	-	
Finance/Accounting/Contracts					\$	-	\$	-	
Other Overhead	(				\$	-	\$	-	
Subtotal Indirect/Overheard Costs:	\$ -	\$	-	\$ -	\$	-	\$	-	
SUBTOTAL OPERATIONAL ALLOCATION:	\$ -	\$	-	\$ -	\$	-	\$	-	

Use of Operational Bosonyon (ALS Broyider Belonces)	<u>Budg</u>	<u>jet</u>	This Invoice	<u>e</u>	Previous Totals	<u>E</u> :	xpenses To Date	Budget Remaining	<u>%</u> Remaining
Use of Operational Reserves (ALS Provider Balances):								\$ -	
						\$	-	\$ -	
SUBTOTAL OPERATIONAL RESERVES:	\$	-	\$ -	\$	-	\$ <b>\$</b>	-	\$ - \$ -	
	_								
TOTAL OPERATIONAL:	<b>\$</b>	-				\$	-		
EQUIPMENT ALLOCATION									
						\$	-	\$ -	
TOTAL EQUIPMENT ALLOCATION:	\$	-	\$ -	\$	-	\$ <b>\$</b>	-	\$ - \$ -	
TOTAL OPERATIONAL:	\$	-	\$ -	\$	-	\$	-	\$ -	
						•			
TOTAL [YEAR] ALS:	\$	-	\$ -	\$	-	\$	-	\$ -	
Provider Signature	Title					_		Date	
Comments: (please comment on issues and address labor lines	that are at a 10	0% vari	iance and other	· items	at a 20% vari	ance	with % of year	r completed) :	

Invoice Period:

% of year completed:

0%

0

**PAGE 2 INVOICE FOR** 

<sup>\*</sup>Internal reserves per EMS 2008-2013 Strategic Plan; Agencies will submit asset management plan showing use of funds and reserve levels sufficient for replacements on a schedule to be determined.

	Bellevue	Redmond	Shoreline	Vashon	SCFD26	KCM1	TOTAL	Total (w/o SCFD26)
OPERATIONAL FUNDS								,
Salaries & Benefits:								
Paramedic Salaries	-					\$	-	\$ -
EMT Salaries (Vashon Only)								Φ.
Field MSO Salaries Paramedic Students & OT						<u>\$</u>	<u>-</u>	\$ - \$ -
Overtime						<u> </u>	<u> </u>	\$ -
Admin MSO/MSA & Support staff						\$	-	\$ -
Medical Direction (salary or contract)						\$	-	\$ -
Maintenance (Vehicle/Facility)						\$	-	\$ -
Support Services			\$ -			\$	-	\$ -
Payroll taxes Subtotal Salaries:	\$ -	\$ -	\$ -	\$ -	\$ - :	<del>-</del> \$	_	\$ - \$ -
Subtotal Employee Benefits:	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ		Ψ
Subtotal Employee Salaries & Benefits:	\$ -	\$ -	\$ -	\$ -	\$ -	- \$	-	\$ -
Other Costs:								\$ \$
Medical Supplies & Equipment						\$	_	\$ -
Office & Computer Supplies & Equipment						\$	-	\$ -
Uniforms, Fire & Safety Supplies						\$	-	\$ -
Dispatch**						\$	-	\$ -
Communications						\$	-	\$ -
Vehicle Maintenance Diesel/Fuel						<u>\$</u>	<u>-</u>	\$ - \$ -
Facility Costs						<u> </u>	<u> </u>	\$ -
Training						\$	-	\$ -
Misc.						\$	-	\$ -
Subtotal Other Costs:	\$ -	\$ -	\$ -	\$ -	\$ - !	- \$	-	\$ -
Indirect/Overhead Costs:								
Information Technology/Computers						\$	-	\$ -
Risk/Insurance						\$	-	\$ -
Payroll/Personnel/Human Resources	-					\$	-	\$ -
Finance/Accounting/Contracts Other Overhead						<u>\$</u>	<u>-</u>	\$ - \$ -
Subtotal Indirect/Overheard Costs:						<u> </u>	-	\$ -
	•	•	<b>C</b>	<b>.</b>	<b>.</b>	•		•
SUBTOTAL OPERATIONAL ALLOCATION:	<b>-</b>	\$ -	\$ -	<u> </u>	\$ -	- \$	-	<del>2</del> -
One time						\$	-	\$ -
Equipment Allocation						\$	-	\$ -
TOTAL BILLED IN [year]	\$ -	\$ -	\$ -	\$ -	\$ - :	- \$	-	\$ -
ADD services/revenues not included above:						\$	-	\$ -
Reimbursable Services						<u>\$</u>	-	\$ - \$ -
Port of Seattle, Racetrack, fee charges, etc.						<u> </u>	<u>-</u>	\$ -
Unreimbursed Services (paid for with fire general funds)	-					<u> </u>	-	\$ -
G. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.						\$	-	\$ -
Grants						\$	-	\$ -
Homeland Security and State Trauma						\$	-	\$ -
Han of Danations						\$	-	<u> </u>
Use of Donations KCM1 Donations						<u>\$</u>	<u>-</u>	\$ - \$ -
Nomi Donadono						<u> </u>	<del>-</del>	\$ -
								·
TOTAL ALS EXPENSES*	\$ -	\$ -	\$ -	\$ -	\$ -	- \$	-	\$ -



#### 9.5 ALS PROGRAM COST CATEGORIZATION REPORT FORM -- PART B. SALARY INPUT SHEET

			REGULAR HOUF			OVERTIME HO	URS	TOTAL	One-Time/Unique/Episodic
		А	В	A*C	D	E=(B*1.5)	E	E+H	
		Regular Hour	Average Rate	Regular Cost	OT Hour	OT rate	OT Cost	Total Cost	Comments/Direction
Parame	edics Salary & OT					ļ			
									Enter Hours & Cost; can use average and cost (\$s) will be
							_		calculated automatically; enter actual hours only (PTO hours
1	Paramedics - Primary Units			Ş -		Ş -	\$ -	\$ -	regular & above normal listed below)
2	Other Developed in Chiffy (DDOCDANANATIC)			ć		6	\$ -	ć	This could be regular meetings, like safety meetings or doctor
2	Other Paramedic Shifts (PROGRAMMATIC)	-		\$ -		\$ -	\$ -	\$ -	meetings.  This would be for episodic items, or items in excess of normal
3	Other Paramedic Shifts (1-TIME, EPISODIC)	_		\$ -		¢ _	\$ -	¢ _	(extra meetings, etc.)
	Other Farametic Shirts (1-11ML, EFISODIC)	_		· -		γ -	7	7	Service hours for special projects supporting ongoing
4	Paramedic Special Projects (PROGRAMMATIC)	_		\$ -		\$ -	\$ -	\$ -	programmatic efforts
				,			'	·	Service hours for special projects on one-time or episodic basis
									(preparing for pandemic flu, managing move, purchasing
5	Paramedic Special Projects (1-TIME, EPISODIC)			\$ -		\$ -	\$ -	\$ -	vehicles, etc.)
6	Paramedic PTO - "normal"						\$ -		Normal defined as up to 1,967 hours per unit; includes Vacation
_	Tarametae 110 Horman			\$ -		\$ -	7	\$ -	& Holiday
7	Paramedic PTO - "Other"			\$ -			\$ -	\$ -	Excess PTO/OJI; Excess PTO is anything greater than 2164 hours
	D 1: C 1 11 1:			,		\$ -	'	,	(per provider)
8	Paramedic Secondary Unit			\$ -		\$ -	\$ -	\$ -	24 hours 12 times (one of them is only 22.5 hours)
9	Training OT CME Regular			\$ -		خ	\$ -	\$ -	Including expenses related to required CME training (based on recertification hour requirement).
10						Ş -			1-TIME UNIQUE: Include expenses above minimum required for
10	Training CME (ABOVE Required)	-		\$ -	-	\$ -	\$ -	\$ -	CME level.
						Ÿ			Include required non-CME training (drivers training, workplace
11	OTHER Training (Required Training)	-		\$ -		\$ -	\$ -	\$ -	violence, HIPPA, etc.)
	3.								
									Funding for non-CME training taken above minimum required
									would be placed in the category of 1-time/ unique. Should
	OTHER Training: Training and education expenses								include expenses related to employee development, conferences
	above requirement	-		\$ -		\$ -	\$ -	\$ -	(not included in required CME above).
13	Paramedic Students (regular)			\$ -		\$ -	\$ -	\$ -	
14	Davage dia Ctudanta (recomusa)			\$ -			<u></u>	<u></u>	Reserves would be used for the costs of training more students than included in allocation.
14	Paramedic Students (reserves)					\$ -	\$ -	\$ -	tnan included in allocation.
	Sub-Total	-		Ş -	-		\$ -	\$ -	

			REGULAR HOU	RS		OVERTIME HO	URS	TOTAL	One-Time/Unique/Episodic
		Α	В	A*C	D	E=(B*1.5)	E	E+H	
		Regular Hour	Average Rate	Regular Cost	OT Hour	OT rate	OT Cost	Total Cost	Comments/Direction
Field N	ISO Salary & OT					\$ -			
	PROGRAMMATIC: Shift supervisors/ MSO - salary								
21	Operations			\$ -		\$ -	\$ -	\$ -	
21	1-TIME/EPISODIC: Shift supervisors/ MSO			\$ -		\$ -	\$ -	\$ -	Special Project code; take out the reimbursable
23									PROGRAMMATIC: Including expenses related to required CME
	MSO CME Training (PROGRAMMATIC)			\$ -			\$ -	\$ -	training ; all other training included below
						\$ -			
								The second secon	Since there is only one chief, this category doesn't make sense to
	1-TIME/UNIQUE: Chief (Primary ALS Chief)			Ş -		Ş -	\$ -	\$ -	me (perhaps we can discuss at ALS Working Group meeting)
	PROGRAMMATIC: Administrative MSOs/Chiefs			\$ -		\$ -	\$ -	\$ -	
25	1-TIME/UNIQUE: Administrative MSOs/Chiefs -			\$ -		\$ -	\$ -	\$ -	
26	PROGRAMMATIC: Training/safety MSOs/Chiefs			\$ -		\$ -	\$ -	\$ -	
27	1-TIME/UNIQUE: Training MSOs/Chiefs			\$ -		\$ -	\$ -	\$ -	
									For all classifications of MSOs; included in average of up to 1,967
28	PROGRAMMATIC: MSO PTO			Ş -		Ş -	\$ -	\$ -	per unit per year
						_			
29	1-TIME/UNIQUE: MSO PTO	-				\$ -	\$ -	\$ -	For all classifications of MSOs; above 1,967 per unit per year
	Sub-Total	-	1	\$ -	-		\$ -	\$ -	Calculate on Data Page using Regular Hours (orange) cells
	ement, Administrative & Support Staff								
	PROGRAMMATIC: Chief (Primary ALS Chief)			\$ -		Ş -	\$ -	\$ -	
32	PROGRAMMATIC: Administrative Staff			Ş -		Ş -	\$ -	\$ -	
33	ONE-TIME/UNIQUE: Administrative Staff			\$ -		Ş -			Temporary workers
34	PROGRAMMATIC: Clerical Staff			\$ -		\$ -	\$ -	\$ -	
35	ONE-TIME/UNIQUE: Clerical Staff			\$ -		\$ -	\$ -	\$ -	Temporary light duty paramedics in clerical mode
	PROGRAMMATIC: Management/ Admin/ Clerical								
36	PTO			\$ -	-	\$ -	\$ -	\$ -	
37	ONE-TIME: Management/ Admin/ Clerical PTO			\$ -		\$ -	\$ -	\$ -	
	Sub-Total	-		\$ -	-		\$ -	\$ -	

			REGULAR HOUF	RS		<b>OVERTIME HO</b>	URS	TOTAL	One-Time/Unique/Episodic
		Α	В	A*C	D	E=(B*1.5)	E	E+H	
		Regular Hour	Average Rate	Regular Cost	OT Hour	OT rate	OT Cost	Total Cost	Comments/Direction
Other						\$ -			
	Medical Direction					\$ -	\$ -	\$ -	Include amounts paid via contract.
	PROGRAMMATIC: Warehouse					\$ -	\$ -	\$ -	
	ONE-TIME: Warehouse			\$ -		\$ -	\$ -	\$ -	
	PROGRAMMATIC: vehicle/facility			\$ -		\$ -	\$ -	\$ -	Use for other positions not listed
	ONE-TIME:			\$ -		\$ -	\$ -	\$ -	Use for other positions not listed
	Sub total	-		\$ -	-		\$ -	\$ -	Calculate on Data Page using OT (light green) cells
	TOTAL SALARIES	-		\$ -	-		\$ -	\$ -	

	% of Regular		
Benefits	<b>Total Salaries</b>	<b>Total Salaries</b>	Benefit Cost
Usalah hara-Gas Glavikan Sas			
Health benefits, flex benefits		-	
Industrial Insurance		-	
MERP		-	
Long term disability insurance		-	
Unemployment		-	
FICA or SS equivalent		-	
Retirement (LEOFF/PERS)		-	
Excess retirement assessment		-	
Paramedic Student Stipend		-	
Wellness program/physical contract ongoing		-	
Wellness program/physical contract 1-time		-	
TOTAL		-	-

L	he categories chosen for salaries.  For simplicity, we are assuming that these benefits can be prorated by
1	he categories chosen for salaries.
ı	Costs would fall under <u>Essential Costs</u> if paid as a % of salary. Costs wou fall under 1-time/unique if Agency is self-insured and unemployment is
ļ	paid based on individual cases; <b>PLEASE ENTER MANUALLY ON SUMMAR</b> SHEET.

# **APPENDIX 9.6 PLANNED USE OF PROGRAM BALANCES**

# MEDIC ONE/EMS LEVY PLANNED USE OF PROGRAM BALANCES

AGENCY/PROGRAM:	
YEAR	
Current Year-End Balance:	
Planned Use:	
Recommended "rainy day" reserves	<u> </u>
Future paramedic students	
	<del></del>
TOTAL	0
Balance	

#### **APPENDIX 9.7.1 ALS CONTRACT APPLICATION TEMPLATE**

# **EMERGENCY MEDICAL SERVICES FUND**[Year] ADVANCED LIFE SUPPORT SERVICES BUDGET

Agency Name:	-
OPERATIONAL FUNDS	Budget
Salaries & Benefits:	
Paramedic Salaries	
EMT Salaries (Vashon only)	
Field MSO Salaries	
Overtime	
Admin MSO/MSA & Support staff	
Medical Direction (salary or contract)	
Maintenance (Vehicle/Facility)	
*	
Support Services	φ
Subtotal Salaries:	\$ -
Employee Benefits	
Subtotal Employee Salaries & Benefits:	\$ -
Other Costs:	
Medical Supplies & Equipment	
Office & Computer Supplies & Equipment	
Uniforms, Fire & Safety Supplies	
Dispatch	
Communications	
Vehicle Maintenance	
Diesel/Fuel	
Facility Costs	
Training	
Misc.	
Subtotal Other Costs:	\$ -
	Ψ
Indirect/Overhead Costs:	
Information Technology/Computers	
Risk/Insurance	
Payroll/Personnel/Human Resources	
Finance/Accounting/Contracts	
Other Overhead	
Subtotal Indirect/Overheard Costs:	\$ -
SUBTOTAL OPERATIONAL ALLOCATION:	\$ -
Use of Operational Reserves (ALS Provider Balances):	
SUBTOTAL OPERATIONAL RESERVES:	\$ -
TOTAL OPERATIONAL:	\$ -
	Ψ
<u>EQUIPMENT ALLOCATION</u>	
TOTAL EQUIPMENT ALLOCATION:	\$ -
TOTAL IVEADIALS.	•
TOTAL [YEAR] ALS:	\$ -

Provider Signature / Date

Title

<sup>\*</sup>Internal reserves per EMS 2008-2013 Strategic Plan; Agencies will submit asset management plan showing use of funds and reserve levels sufficient for replacement of equipment.

# APPENDIX 9.7.2 BLS CONTRACT APPLICATION TEMPLATE

# EMEGENCY MEDICAL SERVICES FUNDS [year] PROPOSED BUDGET - BASIC LIFE SUPPORT (BLS) SERVICES

Agency Name:		
Contact Person:	Title:	
Address:	Phone:	
EMS LEVY BUDGET FOR [year]		Amount Requested
Salaries & Benefits:  EMT salaries Other Salaries Overtime Employee Benefits Subtotal Employee Salaries & Benefits:		\$0
Other Costs:  Medical Supplies & Equipment Office & Computer Supplies & Equipment Uniforms, Fire & Safety Supplies Dispatch Communications Vehicle Maintenance Facility Costs Training Misc.		
Subtotal Other Costs:		\$0_
Subtotal Capital Costs:		_
Subtotal Reserves (saved or used):		
TOTAL:		\$0
ESTIMATED TOTAL EMS BUDGET FOR [year]	_	
ESTIMATED TOTAL FIRE DEPARTMENT BUDGET FOR [year]	_	
ESTIMATED TOTAL REVENUES FOR [year]		
EMS Levy Funds:	_	
City or District Funds:		_
User/Transport Fees:		
Other (Grants, Donations, etc)		
Total Revenues:		

	Expensed	Type*	Use triggers	Agency responsibility*	How trigger determined	How reserve is costed
CONTINGENCIES:		• -				
ALS Salary/Wage Contingency	Allocation					
Disaster Response Contingency	Incident	Expenditure appropriatio n	By incident, per ordinance	Request FEMA reimbursement	Per ordinance	Double capacity of system for 21 days at OT
RESERVES & DESIGNATIONS:						
Reserves for Unanticipated Inflation						
Diesel Cost Stabilization	Allocation	Refillable	Exceeds cumulative inflator threshold	Up to cumulative threshold	Comparison of indices to ordinance	Includes 18 months
Pharmaceuticals/Medical Equipment	Allocation	Refillable	Exceeds cumulative inflator threshold; costs exceed allocation; can be used to compensate ALS agencies for temporary incidents	Up to cumulative threshold; agencies must evaluate whether cost can be accommodated in equipment reserve	Comparison of indices to ordinance; costs exceed allocation	No change from original ordinance
Call Volume/Utilization	By Incident	Refillable	Request by Agency	Use existing allocations before requesting	Approval by Financial Subcommittee & EMSAC	No change from original ordinance
Salary Reserves	-					
			Difference between 2% min COLA and forecast CPI exceeds allocation by at least \$5k per unit	Manage within funds provided. Difference between 2% min COLA and forecast CPI exceeds allocation by at least \$5k per	Based on COLA adopted for paramedics by KC	July 2010 KC
Salary/Wage	Allocation	Refillable	for 2011 ONLY.	unit in 2011 ONLY	Council	OEFA forecast;

	Expensed	Туре	Use triggers	Agency responsibility*	How trigger determined	How reserve is costed
Excess Backfill for PTO	Incident	Refillable	Experience PTO 10% over amount assumed in allocation (2,164 hours per year, per unit)	Agency covers up to 10% above 5 year average	Average of past 5 years + deviation at 95% confidence + 10%	Equivalent of 2 FTEs at OT for backfill
Paramedic Student Training	Incident	Refillable	Cumulative students 1 over amount in allocation	Amount between allocation and trigger	Cumulative students hired 1 over amount in allocation	2 additional students per year; addition of 1 month to training program
Other Designations						
Dispatch & Communication	Incident	Drawdown	ALS dispatch costs in excess of current allocation	none	Actual costs exceed allocation	Based on projected NORCOM costs
Vehicle/Chassis Obsolescence	Allocation	Drawdown	Costs at least 10% above amount in equipment allocation	Manage within funds provided	Costs exceeding allocation by 10%	Based on average current cost per vehicle and difference between forecast ordinance index and PPI
Facilities	Incident	Drawdown	Over \$100K and determined essential by Financial Subcommittee and EMSAC	Include renovations in existing allocations; use program balances	Financial Subcommittee and EMSAC	Assumes up to 4 facility tenant improvements or replacements per levy period
			\$25k for under/uninsured motorist; \$100k or 5% of ALS agency allocation for all other incidents; see notes below for	2% of agency ALS allocation; prepare and present plan to Financial Subcommittee to avoid similar cost/risk in future. Consider use of	Considered high enough that amount could not reasonable be accommodated within allocation. Only expenses outside of ALS	Estimated current and future
Risk Abatement	Incident	Drawdown	additional	program balances	allocation and not	liabilities.

			limitations	prior to requesting	refunded by outside	
				funds.	parties are eligible.	
			Incident meeting requirements; see			
			notes below for	Up to \$2,500 per		Known, estimated
Outstanding ALS Retirement Liabilities	Incident	Drawdown	additional info	agency	Incident	costs
						No change from
						Council 2010
Millage Reduction	-	N/A				ADP

\*Types: "Drawdown Reserves" means reserves or designations that are initially set at a specific amount to cover anticipated expenses. Once drawn down, an increase to the reserve or designation amount must be reviewed and approved through the established process. Drawdown reserves or designations may be used to replenish other reserves. "Refillable Reserves" means reserves or designations set at a specific level to cover potential ongoing risks or liabilities. If these reserves or designations are used, they can be refilled from fund balance or other reserves or designations to maintain recommended levels.

Language adopted by Council in 2011 Budgets adopted by Ordinance:

Pharmaceutical/medical equipment reserve can be used if medical equipment costs significantly exceed inflator; agencies must evaluate whether cost can be accommodated in equipment reserve; call volume reserve can be used to compensate ALS agencies for temporary incidents.

Salary reserves can be used to cover 2% minimum COLA for ALS & RSS in 2011 only; excess backfill for PTO above the 2,164 hours per year per unit; or paramedic students more than one above cumulative amount in allocation.

Dispatch: available to ALS providers to cover actual dispatch costs above allocation.

Vehicle/Chassis designation can be assessed when costs at least 10% above amount in equipment allocation; facility designation can be assessed for significant improvements costing above \$100,000 and determined essential by the EMSAC Financial Subcommittee and EMS Advisory Committee.

Risk Abatement designation can be assessed for costs exceeding \$100,000 or 5% of ALS agency allocation or \$25,000 for under/uninsured motorists; cost sharing includes agencies covering costs up to 2% of their ALS allocation or up to \$25,000 for under/uninsured motorists; Other than motorists claims, use limited to loss related to court order, settlement related to arbitration or lawsuit, state and federal regulations; agencies requesting use must prepare and present plan to EMSAC Financial Subcommittee to avoid similar cost/risk in future; agencies should consider use of program balances prior to requesting funds. Only expenses outside of ALS allocation and not refunded by outside parties are eligible.

Outstanding ALS Retirement Liability: covers expenses related to PERS to LEOFF conversion, excess payments to DRS and LEOFF 1 medical for retired employees.