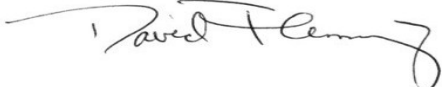


Title Emergency Medical Services (EMS) Financial Policy	Document Code No. PHL 9-2 (DPH DP)
Department/Issuing Agency Public Health - Seattle & King County	Effective Date. 9/21/12
Approved <div style="text-align: right;">DPH Director</div> 	

1.0 **SUBJECT TITLE:** 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 **REFERENCES**

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

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.

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.

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)

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 sub-funds, 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.

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.

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.

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.

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

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 Basic Life Support Funds

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.

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.

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

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

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

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

	Budget	This Invoice	Previous Totals	Expenses To Date	Budget Remaining	% Remaining
<u>OPERATIONAL FUNDS</u>						
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	\$ -		\$ -	\$ -	\$ -	
<i>Subtotal Salaries:</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Subtotal Employee Benefits:</i>				\$ -	\$ -	
<i>Subtotal Employee Salaries & Benefits:</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Costs:						
Medical Supplies & Equipment				\$ -	\$ -	
Office & Computer Supplies & Equipment				\$ -	\$ -	
Uniforms, Fire & Safety Supplies				\$ -	\$ -	
Dispatch				\$ -	\$ -	
Communications				\$ -	\$ -	
Vehicle Maintenance				\$ -	\$ -	
Diesel/Fuel				\$ -	\$ -	
Facility Costs				\$ -	\$ -	
Training				\$ -	\$ -	
Misc.				\$ -	\$ -	
<i>Subtotal Other Costs:</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
Indirect/Overhead Costs:						
Information Technology/Computers				\$ -	\$ -	
Risk/Insurance				\$ -	\$ -	
Payroll/Personnel/Human Resources				\$ -	\$ -	
Finance/Accounting/Contracts				\$ -	\$ -	
Other Overhead				\$ -	\$ -	
<i>Subtotal Indirect/Overhead Costs:</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
SUBTOTAL OPERATIONAL ALLOCATION:	\$ -	\$ -	\$ -	\$ -	\$ -	

	<u>Budget</u>	<u>This Invoice</u>	<u>Previous Totals</u>	<u>Expenses To Date</u>	<u>Budget Remaining</u>	<u>% Remaining</u>
Use of Operational Reserves (ALS Provider Balances):						
_____				\$ -	\$ -	
_____				\$ -	\$ -	
SUBTOTAL OPERATIONAL RESERVES:	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL OPERATIONAL:	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>EQUIPMENT ALLOCATION</u>						
_____				\$ -	\$ -	
TOTAL EQUIPMENT ALLOCATION:	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL OPERATIONAL:	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL [YEAR] ALS:	\$ -	\$ -	\$ -	\$ -	\$ -	

Provider Signature

Title

Date

Comments: (please comment on issues and address labor lines that are at a 10% variance and other items at a 20% variance with % of year completed) :

*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.

*Including equipment reserves for all agencies except KCM1

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

		REGULAR HOURS			OVERTIME HOURS			TOTAL	One-Time/Unique/Episodic
		A	B	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
Paramedics Salary & OT									
1	Paramedics - Primary Units			\$ -		\$ -	\$ -	\$ -	Enter Hours & Cost; can use average and cost (\$s) will be calculated automatically; enter actual hours only (PTO hours -- regular & above normal listed below)
2	Other Paramedic Shifts (PROGRAMMATIC)	-		\$ -		\$ -	\$ -	\$ -	This could be regular meetings, like safety meetings or doctor meetings.
3	Other Paramedic Shifts (1-TIME, EPISODIC)	-		\$ -		\$ -	\$ -	\$ -	This would be for episodic items, or items in excess of normal (extra meetings, etc.)
4	Paramedic Special Projects (PROGRAMMATIC)	-		\$ -		\$ -	\$ -	\$ -	Service hours for special projects supporting ongoing programmatic efforts
5	Paramedic Special Projects (1-TIME, EPISODIC)			\$ -		\$ -	\$ -	\$ -	Service hours for special projects on one-time or episodic basis (preparing for pandemic flu, managing move, purchasing vehicles, etc.)
6	Paramedic PTO - "normal"			\$ -		\$ -	\$ -	\$ -	Normal defined as up to 1,967 hours per unit; includes Vacation & Holiday
7	Paramedic PTO - "Other"			\$ -		\$ -	\$ -	\$ -	Excess PTO/OJI; Excess PTO is anything greater than 2164 hours (per provider)
8	Paramedic Secondary Unit			\$ -		\$ -	\$ -	\$ -	24 hours 12 times (one of them is only 22.5 hours)
9	Training OT CME Regular			\$ -		\$ -	\$ -	\$ -	Including expenses related to required CME training (based on recertification hour requirement).
10	Training -- CME (ABOVE Required)	-		\$ -	-	\$ -	\$ -	\$ -	1-TIME UNIQUE: Include expenses above minimum required for CME level.
11	OTHER Training (Required Training)	-		\$ -		\$ -	\$ -	\$ -	Include required non-CME training (drivers training, workplace violence, HIPPA, etc.)
12	OTHER Training: Training and education expenses above requirement	-		\$ -		\$ -	\$ -	\$ -	Funding for non-CME training taken above minimum required would be placed in the category of 1-time/ unique. Should include expenses related to employee development, conferences (not included in required CME above).
13	Paramedic Students (regular)			\$ -		\$ -	\$ -	\$ -	
14	Paramedic Students -- (reserves)			\$ -		\$ -	\$ -	\$ -	Reserves would be used for the costs of training more students than included in allocation.
Sub-Total		-		\$ -	-	\$ -	\$ -	\$ -	

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

	REGULAR HOURS			OVERTIME HOURS			TOTAL	One-Time/Unique/Episodic
	A	B	A*C	D	E=(B*1.5)	E	E+H	
Other	Regular Hour	Average Rate	Regular Cost	OT Hour	OT rate	OT Cost	Total Cost	Comments/Direction
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	-		\$ -	-		\$ -	\$ -	

Benefits	% of Regular Total Salaries	Total Salaries	Benefit Cost
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		-	-

For simplicity, we are assuming that these benefits can be prorated by the categories chosen for salaries.

For simplicity, we are assuming that these benefits can be prorated by the categories chosen for salaries.

Costs would fall under Essential Costs if paid as a % of salary. Costs would fall under 1-time/unique if Agency is self-insured and unemployment is paid based on individual cases; **PLEASE ENTER MANUALLY ON SUMMARY 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	_____
Future paramedic students	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
TOTAL	0

Balance _____

APPENDIX 9.7.1 ALS CONTRACT APPLICATION TEMPLATE

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

Agency Name: _____

<u>OPERATIONAL FUNDS</u>	<u>Budget</u>
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	_____
<i>Subtotal Salaries:</i>	\$ -
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:	\$ -
Indirect/Overhead Costs:	
Information Technology/Computers	_____
Risk/Insurance	_____
Payroll/Personnel/Human Resources	_____
Finance/Accounting/Contracts	_____
Other Overhead	_____
Subtotal Indirect/Overhead Costs:	\$ -
SUBTOTAL OPERATIONAL ALLOCATION:	\$ -
Use of Operational Reserves (ALS Provider Balances):	
_____	_____
_____	_____
SUBTOTAL OPERATIONAL RESERVES:	\$ -
TOTAL OPERATIONAL:	\$ -
<u>EQUIPMENT ALLOCATION</u>	
_____	_____
TOTAL EQUIPMENT ALLOCATION:	\$ -
TOTAL [YEAR] ALS:	\$ -

Provider Signature / Date _____

_____ Title

**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: _____

Appendix 9.8 Reserve, Designation and Contingency Funds Table						
	Expensed	Type*	Use triggers	Agency responsibility*	How trigger determined	How reserve is costed
CONTINGENCIES:						
ALS Salary/Wage Contingency	Allocation					
Disaster Response Contingency	Incident	Expenditure appropriation	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						
Salary/Wage	Allocation	Refillable	Difference between 2% min COLA and forecast CPI exceeds allocation by at least \$5k per unit for 2011 ONLY.	Manage within funds provided. Difference between 2% min COLA and forecast CPI exceeds allocation by at least \$5k per unit in 2011 ONLY	Based on COLA adopted for paramedics by KC Council	July 2010 KC OEFA forecast;

	Expensed	Type	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
Risk Abatement	Incident	Drawdown	\$25k for under/uninsured motorist; \$100k or 5% of ALS agency allocation for all other incidents; see notes below for additional	2% of agency ALS allocation; prepare and present plan to Financial Subcommittee to avoid similar cost/risk in future. Consider use of program balances	Considered high enough that amount could not reasonable be accommodated within allocation. Only expenses outside of ALS allocation and not	Estimated current and future liabilities.

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