


Title Emergency Medical Services (EMS) Financial Policy	Document Code No. PHL 9-2-1-DP
Department/Issuing Agency Public Health - Seattle & King County	Effective Date. January 1, 2026
Approved 	DPH Director

1.0 SUBJECT TITLE: Emergency Medical Services (EMS) Financial Policy

1.1 EFFECTIVE DATE: January 1, 2026

1.2 TYPE OF ACTION: UPDATED

1.3 KEY WORDS: Advanced Life Support (ALS), 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 and Contingency Funds, Unit Allocation

2.0 PURPOSE:

The EMS Division of Public Health – Seattle & King County 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 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 receiving funding from the EMS levy.

4.0 REFERENCES

4.1 RCW Chapter 18.73 - Emergency medical care and transportation services

4.2 RCW Section 84.52.069 - Emergency medical care and service levies

4.3 King County Code - Section 2.35A.030 and 4A.200.268

4.4 EMS Levy Ordinance #19950 - Submission of EMS levy to voters

4.5 EMS Levy Ordinance #19949 - Medic One/EMS 2026-2031 Strategic Plan

4.6 Updated EMS Financial Plans - approved through King County budget process

4.7 PHL 9-1 (DPH DP) Emergency Medical Services (EMS) System Policy

4.8 PHL 9-3 (DPH DP) EMS Policy for ALS Service Outside King County

5.0 DEFINITIONS:

5.1 “Advanced Life Support (ALS)” means invasive emergency medical services requiring advanced medical treatment skills as defined by chapter 18.71.200 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. Items less than \$1,000 can be expensed to either the Unit or Program Allocation.

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 2026-2031 Strategic Plan.

5.5 “ALS Program 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 2026-2031 Strategic Plan.

5.6 “ALS Support for BLS Activities” means program that assists ALS agencies in conducting BLS Run Review, enhanced training, and activities focused on improving interaction between the ALS and BLS tiers.

5.7 “ALS Unit” means a vehicle staffed by two paramedics providing ALS response and transport.

5.8 “Assessed Valuation” means the real estate value of property used to calculate the owner’s property taxes for the following year.

5.9 “Appropriation” means the ability to spend granted by ordinance from the King County Council; also referred to as expenditure authority.

5.10 “Basic Life Support (BLS)” means noninvasive emergency medical services requiring basic medical treatment skills as defined in chapter 18.73.030.

5.11 “BLS Allocation” means the methodology for allocating BLS funds to BLS agencies each year.

5.11.1 “BLS Basic” means program to help Agencies offset costs of providing BLS services.

5.11.2 “BLS Core” means program funding to help cover unanticipated costs that cannot be accommodated within an agency’s current budget. These funds are in addition to agencies’ normal BLS Basic Allocation.

5.11.3 “Mobile Integrated Healthcare/MIH” means programs by agencies to connect low-acuity and vulnerable EMS clients to the appropriate resources to address their complex needs through alternative respond and referral strategies.

5.12 “BLS Program 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 2026-2031 Strategic Plan.

5.13 “Contract Authority” means funds included in contracts that can potentially be used to support Regional Services and Strategic Initiative projects at the request of the EMS Division Section Manager.

5.14 “Eligible Costs” means costs required to directly support the provision of ALS services and authorized by the EMS Division.

5.15 “EMS Advisory Committee” means the committee established in the EMS 1998-2003 Strategic Plan to advise the EMS Division on programmatic and financial matters.

5.16 “EMS Division” means the division within Public Health - Seattle & King County responsible for managing core regional services that support the key elements of the regional Medic One/EMS system.

5.17 “EMS Financial Model” means the model that calculates allocation amounts based on EMS financial policies as reflected in the Medic One/EMS 2026-2031 Strategic Plan.

5.18 “EMS Financial Plan” means the financial projection of EMS levy costs throughout a specified levy period, including the City of Seattle.

5.19 “EMS Levy” means the regular property tax levy restricted to expenditures on EMS-related activities as authorized by section [84.52.069](#) RCW.

5.20 “EMS Fund” means the King County fund where property taxes collected through the EMS levy as authorized by section [84.52.069](#) RCW are deposited. Use of funds collected through this property tax levy restricted to expenditures for EMS-related activities.

5.21 “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.

5.22 “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 9.1 ALS Equipment Asset Plan Requirements.

5.23 “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.

5.24 “Full Funding” means the reimbursement of all eligible costs to provide ALS services.

5.25 “Grant Funds” means cash awards and/or in-kind contributions of equipment, supplies or services.

5.26 “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.

5.27 “King County EMS Financial Plan” means the financial projections (both revenues and expenditures) of the King County EMS fund compared to original plan.

5.28 “King County EMS 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.

5.29 “Paramedic” means a person who has been trained in an approved program to perform all phases of pre-hospital emergency medical care, including advanced life support, under written or oral authorization of an MPD or approved physician delegate, examined and certified by the secretary under chapter [18.71](#) RCW.

5.30 “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. ALS System and Basic BLS allocations do not carry forward at an agency level.

5.31 “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.

5.32 “Regional Support Services Program 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.

5.33 “Reimbursable Services” means EMS services that are to be reimbursed by funds other than the EMS levy and are outside regular allocations.

5.34 “Reserve and Contingency Funds” means funds that can be authorized for operational, equipment or facility costs that falls outside authorized allocations.

5.35 “Standard Medic Unit Cost Methodology” means the method for calculating unit allocations as defined in the Medic One/EMS 2026-2031 Strategic Plan.

5.36 “Standard Medic Unit Allocation” means the annual funding amount per authorized ALS unit as defined in the Medic One/EMS 2026-2031 Strategic Plan.

5.36.1 “Medic Unit Allocation” means expenses related to direct paramedic services as defined in EMS Strategic Plan.

5.36.2 “Program/Supervisory Allocation” means expenses related to the management and supervision of direct paramedic services as defined in EMS Strategic Plan.

5.36.3 “ALS System Allocation” means expenses related to costs that vary significantly between providers or are anticipated to vary during the levy period. The allocation is intended to reimburse agencies for highly mutable as defined in EMS Strategic Plan.

5.36.4 “Equipment Allocation” means the funding for vehicles and other equipment expenses with multi-year life expectancies as defined in the EMS 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 2026-2031 Strategic Plan and authorized by chapter [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 2026-2031 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 Advanced Life Support (ALS) and Basic Life Support (BLS) services. There are also alternative response models for some lower acuity 9-1-1 calls.

6.0 POLICIES:

6.1 The EMS Division will manage the King County EMS fund, and identified program funds, under the general oversight of the Public Health – Seattle & King County 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 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 standard medic unit allocation 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 medic unit allocations.

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 9.1 - 9.3.

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 balance sheet account designated solely for the purpose of future purchases of equipment and other assets consistent with EMS strategic plan.

6.5.1 When a new ALS unit is placed in service, the EMS Division will provide ALS agencies with 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 9.4) submitted to the EMS Division annually.

6.7 The EMS Division will conduct annual reviews of the standard medic unit allocation in collaboration with ALS agencies to ensure the allocation meets full funding of eligible cost requirements.

6.8 If the standard medic 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 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 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 provide 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 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 contract applications for levy span.

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 – Standard Medic Unit Allocation

Action By: EMS Division

Action:

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

Action By: ALS Agencies

Action:

7.2.2 Manage costs within the standard medic unit allocation and utilize program balances where needed.

7.2.3 Manage other program costs, such as ALS Support for BLS Activities and ALS Support for Initial PMT at Harborview, within designated budget. Agencies may use up to \$10,000 per unit of Unit or Program allocation budget, if room exists, to augment the ALS Support for BLS Activities program. Funds to be expensed in ALS Support for BLS Activities program.

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

7.2.5 Include yearly budget at line-item level in first quarter invoice report form (Appendix 9.2).

7.2.6 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 with the following reports:

7.2.7.1 Planned Use of Program Balances (Appendix 9.4)

7.2.7.2 Invoice/Progress Report (Appendix 9.2) - submitted at least quarterly.

7.2.7.3 Year End Report (Appendix 9.3) - submitted no later than March 31 of each year for the previous year.

7.2.7.4 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 and contingency 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. Equipment and assets in the plan do not need to meet an individual ALS agency's capitalization policy. See Appendix 9.1.

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 surplus, 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 balance sheet 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 unneeded 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.

7.4.2 Include planned use of funds in budget column with first invoice of the year.

7.4.3 Submit proposed use of BLS Core to EMS Division; can submit invoice after approval and receipt of equipment or actual expenditures.

7.4.4 Submit MIH invoice (including budget) to EMS Division.

Action By: EMS Division

Action:

7.4.5 Review the BLS allocation methodology periodically to ensure the formula is meeting the intended objectives of achieving a balanced distribution of funds.

7.4.6 Review proposed BLS Core proposals to confirm the proposed usage meets the program's intent; respond to agency.

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 to ensure budgets meets regional and programmatic needs.

7.5.3 Provide contract authority as needed to ALS, BLS and Dispatch Agencies to support individual Regional Services and/or Strategic Initiative projects. EMS Division Section Manager's responsible for authorizing any use of these funds.

7.6 Reserve and Contingency Funds

Action By: EMS Division and Recipients of EMS Levy Funds

Action:

7.6.1 Consistent with the EMS Strategic Plan and in collaboration with recipients of EMS levy funds, develop a request for reserve, contingency, and program balance funds for inclusion in the budget process.

7.6.2 Agencies requesting access to appropriated reserve and contingency funds must submit a proposal to the EMS Division with the following:

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 Consistent with the EMS strategic plan, include funding for potential requests for reserve and contingency funds for inclusion in the budget process.

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

Action By: EMS Advisory Committee

Action:

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

Action By: EMS Division

Action:

7.6.7 Review recommendations from the EMS Advisory Committee for approval.

7.6.8 Implement approved requests for access to appropriated reserve and contingency funds.

7.6.9 Track levels and use of reserves and contingency funds.

7.6.10 Review use of reserve 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 prior to billing for the next year's equipment allocation.

8.2.1 ALS agencies may use up to \$10,000 per unit from their Unit of Program/Supervisory allocation, if room exists, to augment the ALS Support for BLS Activities program. Amount will be expensed to ALS Support for BLS Activities project and agencies will notify EMS which allocation budget they are planning on using to cover the expense.

8.3 BLS agencies will submit complete and accurate contract applications, in addition to invoices for reimbursement of eligible costs. BLS Agencies will submit requests for use of BLS Core funds and receive confirmation that proposed use meets program requirements prior to invoicing for BLS Core funds.

8.4 Recipients of EMS levy funds will submit complete and timely requests to the EMS Division for proposed access to the reserve and contingency funds, as part of the approval 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 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 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 ALS Equipment Asset Plan Requirements

9.2 ALS Invoice/Progress Report Template

9.3 ALS Year End Reconciliation Report Template

9.4 Planned Use of Program Balance Form

Policy Owner	Last Review Date	Comments
EMS Division	2026	

