

# Attachment A











**EMS Fund Overhead, Indirect, and Direct Distributed Costs**  
2013/2014 biennium compared to 2015/2016 biennium

Updated 2/19/2016

Account & Description	2013/2014 Actuals	2015/2016 Budget	\$s Change	% Change	Distribution	Logic
General Fund (GF) Overhead	1,129,924	1,530,450	400,526	35%	Budget/Actual Expenses	Includes costs attributable to reg'l system
Business Resource Center (BRC)	251,129	357,312	106,183	42%	Modified Computer Count	Proxy for use of business systems
Countywide Infrastructure Projects	29,153	46,318	17,165	59%	Modified Computer Count	
FMD Strategic Initiative Fee	8,807	6,648	(2,159)	-25%	Salaries & Wages	Services related to facilities for employees
Financial Management Svcs (FBOD)	319,361	257,966	(61,395)	-19%	Financial Transactions	Proxy for use of financial services
GIS O&M	53,521	61,824	8,303	16%	RSSI Only	GIS is provided as a regional service
GIS Client Services	4,000	13,224	9,224		RSSI Only	GIS is provided as a regional service
LTD GO Bond Redemption Svcs	179,540	179,540	-	0%	Modified Computer Count	Bonds related to business systems
Prosecuting Attorney/Legal Svcs <sup>1</sup>	44,698	333,864	289,166	647%	Salaries & Wages	Mostly related to services provided by staff
Risk/Insurance Svcs <sup>1</sup>	485,559	140,520	(345,039)	-71%	Based on use and risk	Distributed directly to RSSI and KCM1
PH Administrative Overhead <sup>2</sup>	2,195,696	2,465,462	269,766	12%	Budget/Actual Expenses and Salaries & Wages	Cost pool distribution based on whether related to FTEs or Regional System
KC Information Technology Costs <sup>3</sup>	1,899,946	3,078,898	1,178,952	62%	Modified Computer Count	Related to computers
<b>EMS Fund Overhead/Indirect</b>	<b>6,601,334</b>	<b>8,472,026</b>	<b>1,870,693</b>	<b>28%</b>		
PH Finance Svcs	191,447	302,160	110,713	58%	Financial Transactions	Proxy for use of financial services
PH Contract Svcs	192,497	450,288	257,791	134%	Contracts	Proxy for use of services
KCIT Direct Services	1,202,703	2,399,028	1,196,325	99%	Individual projects	Actual projects worked on by KCIT staff
<b>EMS Fund Direct Distributed Charges</b>	<b>1,586,647</b>	<b>3,151,476</b>	<b>1,564,829</b>	<b>99%</b>		
<b>Total Costs</b>	<b>8,187,981</b>	<b>11,623,502</b>	<b>3,435,522</b>	<b>42%</b>		
Total budgeted salaries and wages	25,532,355	29,638,964	2,375,277	16%		
Amount distributed to King County Medic One	3,549,731	4,467,650	806,314	26%		
KCM1 portion of overhead/indirect/distributed	43%	38%				
KCM1 % of salaries & wages	75%	74%				

<sup>1</sup> Changes in both cost pools largely related to King county Medic One (KCM1) -- claims payments and defending KCM1 related vehicle accidents

<sup>2</sup> PH Administrative total costs decreased over \$1 million dollars between the bienniums. However, due to significant decreases elsewhere in the PH Dept, the step freeze in the PH Fund, and the increase in EMS FTEs (primarily related to the planned merger of Vashon ALS), EMS adopted budget changed from ~13.8% of DPH salaries to ~16.7% of DPH salaries.

<sup>3</sup> Increased costs due to: 1) increase in the KCIT cost pool ; 2) increase in proportion of EMS within DPH (see footnote 2); and 3) change in allocation methodology. There have been no significant changes in workstations during this time period.