

SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

FINAL BUDGET
Resolution 2023-01
July 1, 2023 – June 30, 2024

BOARD OF DIRECTORS

James Devitt

Peter Fleming

Dr. Robert Miller

Dr. Thomas Cromwell



September 6, 2023



2023-24 FINAL BUDGET

	2020-21	2021-22	2022-23 UNAUDITED	2023-24 FINAL BUDGET	\$ Change	% Change
REVENUES						
Service Revenue	7,089,890	9,330,821	10,197,991	10,503,931	305,940	3%
Contractual Allowance	(4,117,655)	(5,746,825)	(6,002,658)	(6,182,738)	(180,080)	3%
Bad Debt Write-Offs	(283,298)	(358,548)	(751,982)	(774,541)	(22,559)	3%
Net Service Revenue	2,688,937	3,225,448	3,443,351	3,546,652	103,301	3%
Misc-Write Off	(27,112)	(197,638)	(42,152)	(43,522)	(1,370)	3%
Revenue Adjustments	(10,747)	(5,477)	1,658	1,708	50	3%
Sent to Collections, net of fees	45,839	182,360	379,914	391,311	11,397	3%
Investment Earnings	31,113	26,842	322,366	200,000	(122,366)	-38%
GEMT Reimbursement	4,651	-	853,551	-	(853,551)	-100%
Partnership Healthcare (VRRP IGT)	1,357,552	721,769	1,590,924	2,605,142	1,014,218	64%
PP-GEMT IGT	-	-	-	542,347	542,347	
Contributions	-	-	-	-	-	
Asset Sale/Disposal	9,000	-	-	-	-	
TOTAL REVENUES	4,099,233	3,953,304	6,549,612	7,243,638	694,026	11%
EXPENDITURES						
OPERATING EXPENSES (Excludes Member Disbursement)						
Office Expense	3,822	4,494	5,057	6,600	1,543	31%
Postage	122	-	318	400	82	26%
EMS & Rescue Gear	14,609	6,159	20,417	30,500	10,083	49%
Medical Supplies	183,231	155,931	181,869	210,000	28,131	15%
Linens	19,636	13,114	14,685	20,000	5,315	36%
Communications	22,905	27,954	28,300	34,400	6,100	22%
Equipment Maintenance	23,079	32,228	24,995	43,054	18,059	72%
Vehicle Maintenance	34,023	66,608	45,579	58,000	12,421	27%
Fuel	41,044	62,582	66,118	72,000	5,882	9%
Professional Services	11,303	9,098	12,028	24,500	12,472	104%
DHCS Fees	666,652	426,756	789,412	2,316,953	1,527,541	194%
CQI/Medical Director & Liaison	124,960	72,784	179,579	257,187	77,608	43%
Administrative Support	126,152	148,737	207,824	252,108	44,284	21%
Contract Emergency Services	-	125,094	38,464	225,000	186,536	485%
Insurance	65,847	67,917	70,328	76,179	5,851	8%
Training	14,807	11,127	9,089	20,000	10,911	120%
Other Expense	-	-	-	3,000	3,000	
	1,352,192	1,230,583	1,694,062	3,649,881	1,955,819	115%
CAPITAL OUTLAY					-	
Medical Equipment	2,944	9,320	-	24,725	24,725	
Radio & IT	38,254	2,820	1,473	55,000	53,527	3634%
Rescue 9 Equipment	-	30,132	20,438	18,000	(2,438)	-12%
Apparatus	331,201	-	-	700,000	700,000	
Misc/Other Equipment	-	-	-	5,000	5,000	
	372,399	42,272	21,911	802,725	780,814	3564%
TOTAL EXPENDITURES	1,724,591	1,272,855	1,715,973	4,452,606	2,736,633	159%
Net Surplus/(Deficit)	2,374,642	2,680,449	4,833,639	2,791,032	(2,042,608)¹	-42%

**SMEMPS
REVENUE DETAIL
2023-24 FINAL BUDGET**

<u>REVENUE ITEM</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u> <u>UNAUDITED</u>	<u>2023-24</u> <u>FINAL BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Service Revenue						
Base Rate	4,773,747	6,157,856	6,776,187	6,979,473	203,286	3%
Mileage	986,910	1,320,312	1,414,845	1,457,290	42,445	3%
Oxygen	12,997	22,128	22,826	23,511	685	3%
Disposables						
ALS Disposables	629,513	862,059	950,321	978,831	28,510	3%
BLS Disposables	217,428	256,933	277,281	285,599	8,318	3%
Total Disposables	846,941	1,118,992	1,227,602	1,264,430	36,828	3%
IV Supplies	101,313	146,999	158,765	163,528	4,763	3%
EKG	316,247	521,253	487,634	502,263	14,629	3%
Miscellaneous EMS	30,133	30,114	103,402	106,504	3,102	3%
Service Revenue - Other	621	21	-	-	-	
Total Service Revenue	7,068,909	9,317,675	10,191,261	10,496,999	305,738	3%
Contractual Allowance					-	
Medicare	(3,137,993)	(4,430,340)	(4,720,446)	(4,862,059)	(141,613)	3%
Medicaid	(859,162)	(1,163,614)	(1,094,124)	(1,126,948)	(32,824)	3%
Insurance	(62,981)	(98,601)	(62,839)	(64,724)	(1,885)	3%
Private Pay	-	-	(1,166)	(1,201)	(35)	3%
Bill Patient	(57,519)	(54,270)	(124,083)	(127,805)	(3,722)	3%
Total Contractual Allowance	(4,117,655)	(5,746,825)	(6,002,658)	(6,182,738)	(180,080)	3%
Bad Debt Write-Offs					-	
CalCoast Collections	(289,675)	(364,719)	(759,828)	(782,623)	(22,795)	3%
Bad Debt Reversals	6,377	6,172	7,846	8,081	235	3%
Bad Debt Write-Offs - Other	-	(1)	-	-	-	
Total Bad Debt Write-Offs	(283,298)	(358,548)	(751,982)	(774,541)	(22,559)	3%
Misc-Write Off	(16,581)	(197,513)	(42,254)	(43,522)	(1,268)	3%
Revenue Adjustments	(21,278)	(5,602)	1,760	1,708	(52)	-3%
Net Service Revenue - Other	1,620	(1,059)	-	-	-	
Total Net Service Revenue	2,631,717	3,008,128	3,396,127	3,497,906	101,779	3%
Sent to Collections, net of fees	45,839	182,360	379,914	391,311	11,397	3%
Collections Adjustments	19,361	14,205	6,730	6,932	202	3%
Investment Earnings	31,113	26,842	322,366	200,000	(122,366)	-38%
GEMT Reimbursement	4,651	-	853,551	-	(853,551)	-100%
Partnership Healthcare (VRRP IGT)	1,357,552	721,769	1,590,924	2,605,142	1,014,218	64%
PP-GEMT IGT	-	-	-	542,347	542,347	
Contributions	-	-	-	-	-	
Federal or State Grants	-	-	-	-	-	
Asset Sale/Disposal	9,000	-	-	-	-	
Total Revenue	4,099,233	3,953,304	6,549,612	7,243,638	694,026	11%

**SMEMPS
EXPENSE DETAIL
2023-24 FINAL BUDGET**

	2020-21	2021-22	2022-23 UNAUDITED	2023-24 FINAL BUDGET	\$ Change	% Change
<u>Office Expense</u>						
Office Supplies	-	232	147	500	353	240%
Bank Fees	1,120	1,215	1,020	1,300	280	27%
<i>Wire, remote deposit, & returned check fees</i>						
Cloud Services	1,317	1,671	2,434	2,500	66	3%
<i>Bill.com</i>						
Miscellaneous - Other	201	192	212	1,000	788	372%
Total Office Expense	2,638	3,310	3,813	5,300	1,487	39%
<u>Postage</u>						
	122	-	318	400	82	26%
<u>Website Maintenance</u>						
	1,184	1,184	1,244	1,300	56	5%
<u>EMS & Rescue Gear</u>						
PPE	-	-	-	3,500	3,500	
R9 Equipment (not capitalized)	10,179	4,214	19,702	20,000	298	2%
Knox Box	-	-	-	3,000	3,000	
Small Tools & Equipment	2,459	1,435	145	3,000	2,855	1969%
Misc. Supplies & Expense	1,971	510	570	1,000	430	75%
Total EMS & Rescue Gear	14,609	6,159	20,417	30,500	10,083	49%
<u>Disposable Medical Supplies</u>						
	202,867	169,045	196,554	230,000	33,446	17%
<i>This account includes oxygen, medical supplies, linens, replacement drugs, and supplies for EMT-D, PPE/OSHA, and expanded scope of practice items such as CPAP, 12 lead EKG, epi-pens, etc.</i>						
<u>Communications/Telephones</u>						
Tablet Command License	4,599	4,757	4,990	5,400	410	8%
Cellphones & Cradlepoint Data Service	16,415	20,291	21,367	25,000	3,633	17%
PSTRAX Narcotics Tracking	1,033	1,800	1,890	2,000	110	6%
Misc. Communications/Telephones	858	1,106	53	2,000	1,947	3674%
Total Communications/Telephones	22,905	27,954	28,300	34,400	6,100	22%
<u>Equipment Maintenance</u>						
Defibrillator Service Contract	8,379	25,964	9,823	18,000	8,177	83%
Gurney Maintenance	-	-	2,742	6,000	3,258	119%
Extrication Equipment Service	-	-	1,410	6,000	4,590	326%
Mechanical CPR Service	5,054	5,054	5,054	5,054	-	0%
Airpaks	-	1,100	3,682	4,000	318	9%
Miscellaneous	9,646	110	2,284	4,000	1,716	75%
Total Equipment Maintenance	23,079	32,228	24,995	43,054	18,059	72%

**SMEMPS
EXPENSE DETAIL
2023-24 FINAL BUDGET**

	2020-21	2021-22	2022-23 UNAUDITED	2023-24 FINAL BUDGET	\$ Change	% Change
<u>Vehicle Maintenance</u>						
General Repairs	29,408	60,348	36,277	42,000	5,723	16%
Tires	4,615	6,260	9,302	16,000	6,698	72%
Total Vehicle Maintenance	34,023	66,608	45,579	58,000	12,421	27%
<u>Vehicle Fuel</u>	41,044	62,582	66,118	72,000	5,882	9%
<u>Professional Services</u>						
Legal Services	-	-	2,128	12,000	9,872	464%
Annual Fiscal Audit	11,303	9,098	9,900	12,500	2,600	26%
Total Professional Services	11,303	9,098	12,028	24,500	12,472	104%
<u>DHCS</u>						
GEMT Audit Adjustments	-	36,488	-	-	-	
<i>Ground Emergency Medical Transportation (GEMT) program resumed; 2018-19, 2020-21, 2021-22, and Jan-Dec 2022 were submitted FY 2022-23 and could be audited at some point during next 36 months; any potential GEMT revenue in FY 2023-24 is assumed to be offset by potential audit adjustments</i>						
VRRP IGT	458,402	242,106	516,630	1,736,761	1,220,131	236%
<i>Voluntary Rate Range Program - Intergovernmental Transfer (VRRP IGT) to fund Department of Health Care Services (DHCS) - processing of unreimbursed transport fees; Entity share is based on Draft Agreement prepared by the DHCS</i>						
IGT Admin Fee	91,665	48,412	103,325	347,352	244,027	236%
<i>20% fee to DHCS for administrative costs and to support the Medi-Cal program</i>						
QAF	116,585	97,184	53,037	-	(53,037)	-100%
<i>Quality Assurance Fee (QAF) Program ending; being replaced by PP-GEMT IGT</i>						
PP-GEMT IGT	-	-	116,420	232,840	116,420	100%
<i>Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services (PP-GEMT IGT) started in CY 2023, to replace GEMT & QAF programs</i>						
Total DHCS	666,652	424,190	672,992	2,084,113	1,411,121	210%
<u>Continuous Quality Improvement (CQI)</u>						
EMS Specialist	-	-	122,639	180,000	57,361	47%
Medical Director	12,621	12,621	14,776	15,219	443	3%
CQI Coordinator/RN Educator	112,339	60,163	42,164	61,968	19,804	47%
Total CQI	124,960	72,784	179,579	257,187	77,608	43%
<i>The budget category for the Continuous Quality Improvement Program required by the State and County EMS offices and adopted by S MEMPS in 1998 includes a CQI Coordinator, RN Educator, Medical Director (added in FY21), and associated costs. Previously, medical direction was being provided free of charge by Marin General Hospital. FY22 proposed an EMS specialist shared with County, budgeted at \$180,000.</i>						

**SMEMPS
EXPENSE DETAIL
2023-24 FINAL BUDGET**

	2020-21	2021-22	2022-23 UNAUDITED	2023-24 FINAL BUDGET	\$ Change	% Change
<u>Administrative Support</u>						
EMS Billing Service - Wittman	96,338	117,344	137,969	142,108	4,139	3%
Finance	26,230	28,386	61,960	60,000	(1,960)	-3%
Administrative Assistant/Board Clerk	3,584	3,007	7,895	50,000	42,105	533%
Total Administrative Support	126,152	148,737	207,824	252,108	44,284	21%
<u>Contract Emergency Services</u>	-	125,094	38,464	225,000	186,536	485%
<i>Gives the Operations Chiefs the ability to hire as outlined in the Plan of Operations and eliminates cross staffing</i>						
<u>Insurance</u>	65,847	67,917	70,328	76,179	5,851	8%
<i>Assumes a significant increase, per recent insurance trends</i>						
<u>Training</u>	14,807	11,127	9,089	20,000	10,911	120%
<i>Includes training for mandated skills certification of EMTs and Paramedics, medical training and specialized expanded scope training reserved for programs identified by Operations and Admin Chiefs as appropriate</i>						
<u>Prevention & Public Education</u>	-	-	-	3,000	3,000	
TOTAL MAINTENANCE CATEGORY	1,352,192	1,228,017	1,577,642	3,417,042	1,839,400	117%

CAPITAL

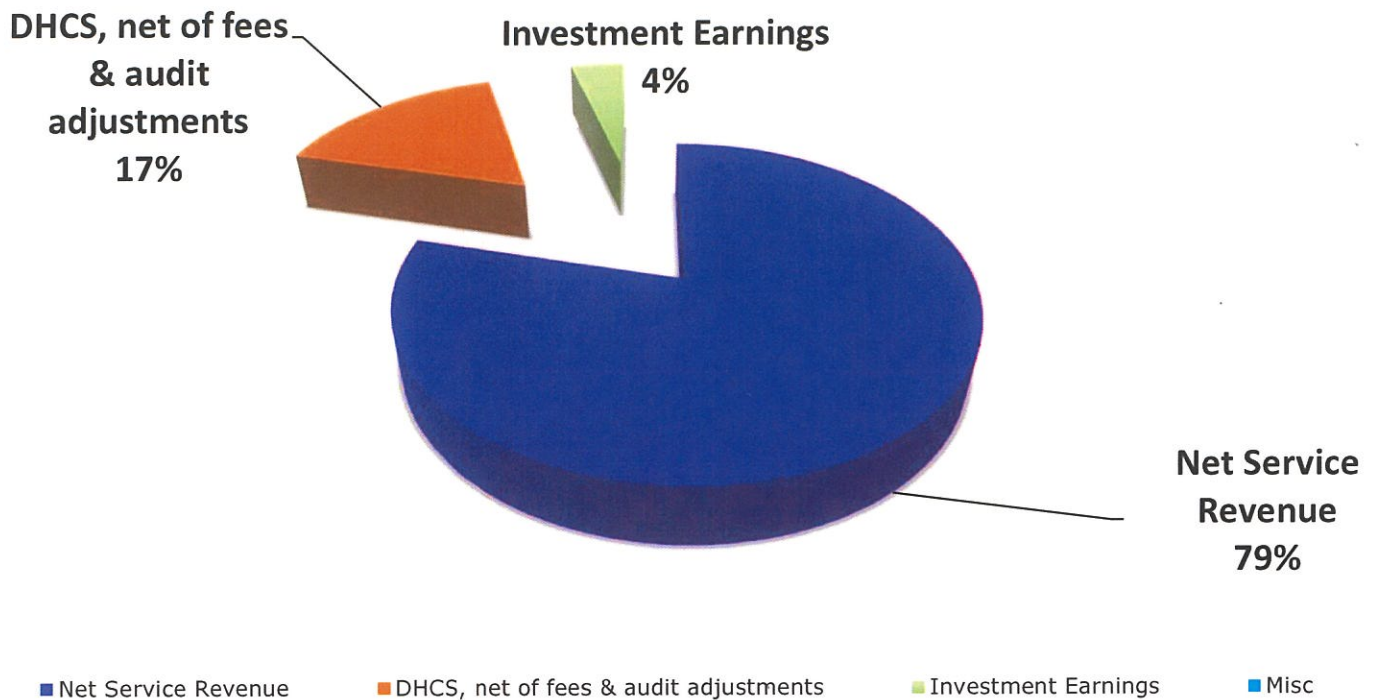
OPERATING CAPITAL ACQUISITIONS

Medical Equipment	2,944	9,320	-	24,725	24,725	
<i>Replace modems for 5 Lifepak 15s in order to be compliant on 12 lead transmission to hospitals</i>						
Radio & IT Equipment	38,254	2,820	1,473	55,000	53,527	3634%
<i>Radio & iPad replacement as needed; potential MERA upgrade requirements</i>						
Rescue 9 Equipment & Gear	-	30,132	20,438	18,000	(2,438)	-12%
<i>RSK LR (rapid search kit long-range) confined space search camera & long-range thermal imaging camera</i>						
Misc/Other Equipment	-	-	-	5,000	5,000	
Total Operating Capital Acquisitions	41,198	42,272	21,911	102,725	80,814	369%
<u>Apparatus Replacement</u>	331,201	-	-	700,000	700,000	
<i>M10 purchase originally scheduled for 2022 was backordered; M10 to be purchased in FY2023-24; placeholder for M1 because of supply chain issues & looking at alternatives for future purchases</i>						

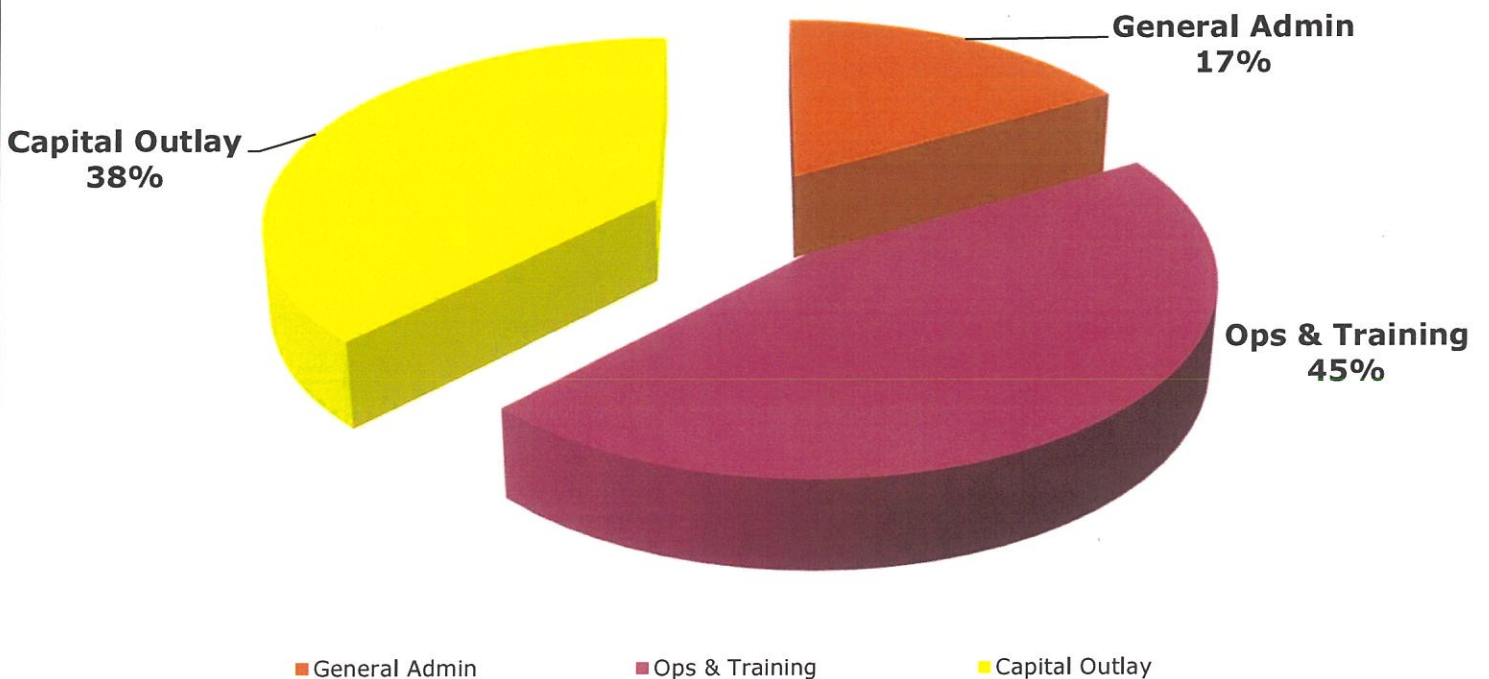
**SMEMPS
EXPENSE DETAIL
2023-24 FINAL BUDGET**

	2020-21	2021-22	2022-23 UNAUDITED	2023-24 FINAL BUDGET	\$ Change	% Change
<u>BUDGET CATEGORY TOTALS</u>						
Maintenance	1,352,192	1,228,017	1,577,642	3,417,042	1,839,400	117%
Equipment Replacement	41,198	42,272	21,911	102,725	80,814	369%
Apparatus Replacement	331,201	-	-	700,000	700,000	
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TOTAL OPERATING BUDGET, excluding member reimbursements	1,724,591	1,270,289	1,599,553	4,219,767	2,620,214	164%

SMEMPS 2023-24 Revenue Sources



SMEMPS 2023-24 Expenditures



2023-24 Reserve Accounts

Assigned Reserves

Apparatus Replacement **2,934,395**

These funds are maintained to replace apparatus per the replacement schedule in order to maintain readiness.

Equipment Replacement **1,299,653**

These funds are maintained to replace capital equipment per the replacement schedule in order to maintain readiness.

GEMT Audit **1,110,344**

These GEMT reimbursement funds received from DHCS must be maintained for three years from the date of the GEMT cost report submissions and made available to respond to any audit adjustments within those three years.

Total Assigned Reserves **5,344,392**

Unassigned Reserves

General Operations **333,232**

These funds should be maintained to be able to respond to changes and variations in cash flow during financial dry periods and to facilitate the continued operations during times of catastrophe, including environmental or man-made events. GFOA recommends 3 months of operational spending.

Total Reserve Funds **\$ 5,677,624**