

SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

FINAL BUDGET
July 1, 2020 – June 30, 2021

BOARD OF DIRECTORS

James Devitt

Kurt Chun

Jim Wickham

Tom O'Neill

Dr. Thomas Cromwell

August 5, 2020

**SMEMPS
FY21 FINAL Budget**

| | FY20 Unaudited | FY21 FINAL Budget | \$ Change | % Change |
|----------------------------------|-------------------|-------------------------|--------------------|-------------|
| REVENUES | | | | |
| Service Revenue | 7,154,909 | 5,817,405 | (1,337,505) | -19% |
| Contractual Allowance | (4,185,502) | (3,753,981) | 431,520 | -10% |
| Bad Debt Write-Offs | (507,307) | (606,879) | (99,573) | 20% |
| Net Service Revenue | 2,462,101 | 1,456,544 | (1,005,557) | -41% |
| Misc-Write Off | (3,277) | (3,933) | (655) | 20% |
| Revenue Adjustments | 4,604 | 4,604 | - | 0% |
| Sent to Collections, net of fees | 247,442 | 296,931 | 49,488 | 20% |
| Investment Earnings | 68,333 | 50,000 | (18,333) | -27% |
| GEMT Reimbursement | 74,000 | 71,500 | (2,500) | -3% |
| Partnership Healthcare (IGT) | 912,454 | 895,048 | (17,406) | -2% |
| Contributions | 36,886 | - | (36,886) | |
| Asset Sale/Disposal | - | - | - | |
| TOTAL REVENUES | 3,802,543 | 2,770,695 | (1,031,848) | -27% |
| EXPENDITURES | | | | |
| OPERATING EXPENSES | | | | |
| Office Expense | 2,101 | 4,590 | 2,489 | 118% |
| Postage | 570 | 300 | (270) | -47% |
| Special Department Expense | 31,559 | 15,000 | (16,559) | -52% |
| Medical Supplies | 158,054 | 200,000 | 41,946 | 27% |
| Linens | 14,516 | 15,000 | 484 | 3% |
| Communications | 19,674 | 27,390 | 7,716 | 39% |
| Equipment Maintenance | 22,847 | 44,000 | 21,153 | 93% |
| Vehicle Maintenance | 34,507 | 52,000 | 17,493 | 51% |
| Fuel | 41,681 | 45,000 | 3,319 | 8% |
| Professional Services | 16,907 | 27,400 | 10,493 | 62% |
| DHCS Fees | 684,505 | 687,701 | 3,197 | 0% |
| CQI/Medical Director & Liaison | 59,240 | 94,240 | 35,000 | 59% |
| Administrative Support | 158,619 | 248,800 | 90,181 | 57% |
| Contract Emergency Services | - | 5,000 | 5,000 | |
| Insurance | 61,823 | 63,000 | 1,177 | 2% |
| Training | 3,460 | 20,000 | 16,540 | 478% |
| Other Expense | - | 3,000 | 3,000 | |
| | 1,310,064 | 1,552,421 | 242,358 | 18% |
| CAPITAL OUTLAY | | | | |
| Medical Equipment | 81,139 | 25,000 | (56,139) | |
| Radio & IT | 18,293 | 56,000 | 37,707 | |
| Apparatus | - | 700,000 | 700,000 | |
| Misc/Other Equipment | 8,473 | 20,000 | 11,527 | |
| | 107,905 | 801,000 | 693,095 | 642% |
| TOTAL EXPENDITURES | 1,417,969 | 2,353,421 | 935,453 | 66% |
| NET SURPLUS/(DEFICIT) | 2,384,574 | 417,273 | | |

**SMEMPS
REVENUE DETAIL
FY21 FINAL Budget**

| <u>REVENUE ITEM</u> | <u>FY20</u> <u>Unaudited</u> | <u>FY21</u> <u>FINAL</u> <u>Budget</u> | <u>\$</u> <u>Change</u> | <u>%</u> <u>Change</u> |
|--|---------------------------------|--|----------------------------|---------------------------|
| Service Revenue | | | | |
| Base Rate | 4,858,054 | 3,947,169 | (910,885) | -18.8% |
| Mileage | 1,019,219 | 828,115 | (191,104) | -18.8% |
| Oxygen | 20,722 | 16,836 | (3,885) | -18.8% |
| Disposables | | | - | |
| ALS Disposables | 645,481 | 524,453 | (121,028) | -18.8% |
| BLS Disposables | 224,937 | 182,761 | (42,176) | -18.8% |
| Total Disposables | 870,418 | 707,214 | (163,203) | -18.8% |
| IV Supplies | 98,408 | 79,956 | (18,451) | -18.8% |
| EKG | 265,991 | 216,118 | (49,873) | -18.8% |
| Miscellaneous EMS | 547 | 444 | (102) | -18.8% |
| Service Revenue - Other | - | - | - | |
| Total Service Revenue | 7,133,357 | 5,795,853 | (1,337,505) | -18.8% |
| Contractual Allowance | | | - | |
| Medicare | (3,185,576) | (2,867,018) | 318,558 | -10.0% |
| Medicaid | (851,695) | (766,525) | 85,169 | -10.0% |
| Insurance | (68,724) | (55,838) | 12,886 | -18.8% |
| Private Pay | (55) | (44) | 10 | -18.8% |
| Bill Patient | (79,453) | (64,556) | 14,897 | -18.8% |
| Total Contractual Allowance | (4,185,502) | (3,753,981) | 431,520 | -10.3% |
| Bad Debt Write-Offs | | | - | |
| CalCoast Collections | (494,884) | (593,861) | (98,977) | 20.0% |
| Bad Debt Reversals | (9,443) | (9,443) | - | 0.0% |
| Bad Debt Write-Offs - Other | (2,979) | (3,575) | (596) | 20.0% |
| Total Bad Debt Write-Offs | (507,307) | (606,879) | (99,573) | 19.6% |
| Misc-Write Off | (3,277) | (3,933) | (655) | 20.0% |
| Revenue Adjustments | 4,604 | 4,604 | - | 0.0% |
| Net Service Revenue - Other | | | | |
| Total Net Service Revenue | 2,441,876 | 1,435,664 | (1,006,212) | -41.2% |
| Sent to Collections, net of collections fees | 247,442 | 296,931 | 49,488 | 20.0% |
| Refunds | 21,552 | 21,552 | - | 0.0% |
| Investment Earnings | 68,333 | 50,000 | (18,333) | -26.8% |
| GEMT Reimbursement | 74,000 | 71,500 | (2,500) | -3.4% |
| Partnership Healthcare (IGT) | 912,454 | 895,048 | (17,406) | -1.9% |
| Contributions | - | - | - | |
| Federal or State Grants | 36,886 | - | (36,886) | -100.0% |
| Asset Sale/Disposal | - | - | - | |
| Total Revenue | 3,802,543 | 2,770,695 | (1,031,848) | -27.1% |

**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY21 FINAL Budget**

| | FY20 Unaudited | FY21 FINAL Budget | % | \$ |
|--|-------------------|-------------------------|-----------------|-------------|
| | | | Change | Change |
| <u>Office Expense</u> | | | | |
| Office Supplies & Forms | 133 | 500 | 367 | 276% |
| Bank Fees | 474 | 1,290 | 816 | 172% |
| <i>Wire & Check Scanner Fees</i> | | | - | |
| Cloud Services | 517 | 1,800 | 1,283 | 248% |
| <i>Bill.com</i> | | | - | |
| Miscellaneous - Other | 977 | 1,000 | 23 | |
| Total Office Expense | 2,101 | 4,590 | 2,489 | 118% |
| <u>Postage</u> | 570 | 300 | (270) | -47% |
| <u>Special Department Expenses</u> | | | | |
| PPE | 22,794 | | | |
| <i>Covid PPE (FY20), moved from capital</i> | | | | |
| Rescue Gear | 7,117 | | | |
| <i>Rope rescue (FY20), moved from capital</i> | | | | |
| Small Tools & Equipment | 586 | 12,000 | 11,414 | 1948% |
| Misc. Supplies & Expense | 1,062 | 3,000 | 1,938 | 182% |
| <i>Add LEMSA Protocol books \$1,000</i> | | | | |
| Total Special Department Expenses | 31,559 | 15,000 | (16,559) | -52% |
| <u>Disposable Medical Supplies</u> | 158,054 | 200,000 | 41,946 | 27% |
| <i>This account includes oxygen, medical supplies, replacement drugs, and supplies for EMT-D, PPE/OSHA, and expanded scope of practice items such as CPAP, 12 lead EKG, epi-pens, etc. Increase due to 10-20% increase in pharmaceuticals.</i> | | | | |
| <u>Disposable Linens</u> | 14,516 | 15,000 | 484 | 3% |
| <u>Communications/Telephones</u> | | | | |
| Physio Control 4G Upgrade | 5,882 | - | (5,882) | -100% |
| Cradlepoint Data Services | - | - | - | |
| Tablet Command License | 3,599 | 6,400 | 2,801 | 78% |
| Cellphones & Data service | 8,643 | 19,440 | 10,797 | 125% |
| PSTRAX Narcotics Tracking | 1,550 | 1,550 | - | 0% |
| Misc. Communications/Telephones | | | | |
| Total Communications/Telephones | 19,674 | 27,390 | 7,716 | 39% |

**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY21 FINAL Budget**

| | FY20 Unaudited | FY21 FINAL Budget | % | \$ |
|---|-------------------|-------------------------|---------------|------------|
| | | | Change | Change |
| <u>Equipment Maintenance</u> | | | | |
| Defibrillator Service Contract | 17,171 | 19,000 | 1,829 | 11% |
| Gurney Maintenance | 2,176 | 6,000 | 3,824 | 176% |
| Extrication Equipment Service | 2,243 | 6,000 | 3,757 | 167% |
| Knox Box | - | 5,000 | 5,000 | |
| Airpaks | - | 4,000 | 4,000 | |
| Miscellaneous | 1,257 | 4,000 | 2,743 | 218% |
| <i>Upgrade Defibrillator Service Contract to include newer and five year old models.</i> | | | | |
| Total Equipment Maintenance | 22,847 | 44,000 | 21,153 | 93% |
| <u>Vehicle Maintenance</u> | | | | |
| General Repairs | 31,483 | 36,000 | 4,517 | 14% |
| Tires | 3,024 | 16,000 | 12,976 | 429% |
| Total Vehicle Maintenance | 34,507 | 52,000 | 17,493 | 51% |
| <u>Vehicle Fuel</u> | 41,681 | 45,000 | 3,319 | 8% |
| <u>Professional Services</u> | | | | |
| Legal Services | 6,519 | 12,000 | 5,481 | 84% |
| Annual Fiscal Audit | 5,500 | 13,900 | 8,400 | 153% |
| Other (MV Finance, IGT/GEMT prep) | 4,888 | 1,500 | (3,388) | -69% |
| Total Professional Services | 16,907 | 27,400 | 10,493 | 62% |
| <u>DHCS</u> | | | | |
| GEMT Audit Adjustments | 9,975 | 19,389 | 9,414 | 94% |
| <i>GEMT audits for FY10-FY16 have resulted in 5%-9% adjustments; 10% adjustment assumed for FY17 and FY18 audits</i> | | | | |
| Intergovernmental Fund transfer | 471,593 | 490,260 | 18,667 | 4% |
| <i>Intergovernmental Fund transfer to fund DHCS - Department of Health Care Services processing of unreimbursed transport fees; FY21 IGT is a "bridge period" as as the DHCS transitions to a calendar year; fee is based on Draft agreement prepared by the DHCS</i> | | | | |
| IGT Fee | 96,937 | 98,052 | 1,115 | 1% |
| <i>20% fee to Dept. of Health Care Services for administrative costs and to support the Medi-Cal program.</i> | | | | |

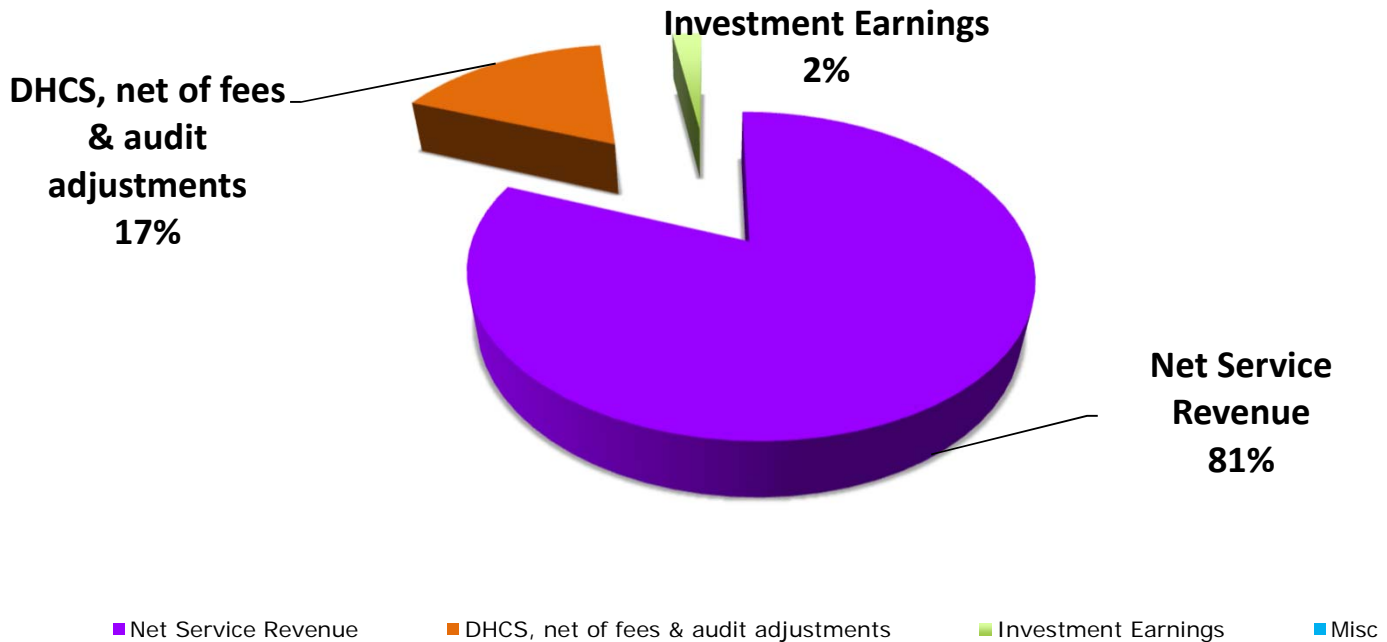
**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY21 FINAL Budget**

| | FY20 Unaudited | FY21 FINAL Budget | % | \$ |
|---|----------------------|-------------------------|--------------------|----------------|
| | | | Change | Change |
| QAF (Quality Assurance Fee) | 106,000 | 80,000 | (26,000) | -25% |
| Total DHCS | 684,505 | 687,701 | 3,197 | 0% |
| <u>Continuous Quality Improvement</u> | | | | |
| CQI Contract | 59,240 | 94,240 | 35,000 | 59% |
| <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 Medical Director, CQI Coordinator, RN Educator and associated costs. Medical Direction is being provided free of charge by Marin General Hospital.</i> | | | | |
| <u>Administrative Support</u> | | | | |
| Wittman Billing Service | 108,962 | 124,000 | 15,038 | 14% |
| Finance/Admin - 3rd Party for FY21 | 35,124 | 106,080 | 70,956 | 202% |
| <i>allocation of RGS Rate of \$150/hr x 16 hrs/week x 52 weeks</i> | | | | |
| Administrative Assistant | 14,534 | 18,720 | 4,187 | 29% |
| <i>allocation of RGS Rate of \$150/hr x 16 hrs/week x 52 weeks</i> | | | | |
| Total Administrative Support | 158,619 | 248,800 | 90,181 | 57% |
| <u>Contract Emergency Services</u> | | | | |
| | - | 5,000 | 5,000 | |
| <i>Gives the Operations Chiefs the ability to hire as outlined in the Plan of Operations</i> | | | | |
| <u>Insurance</u> | | | | |
| | 61,823 | 63,000 | 1,177 | 2% |
| <i>Assumes a modest increase</i> | | | | |
| <u>Training</u> | | | | |
| | 3,460 | 20,000 | 16,540 | 478% |
| <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 | 1,310,064 | 1,552,421 | 242,358 | 18% |

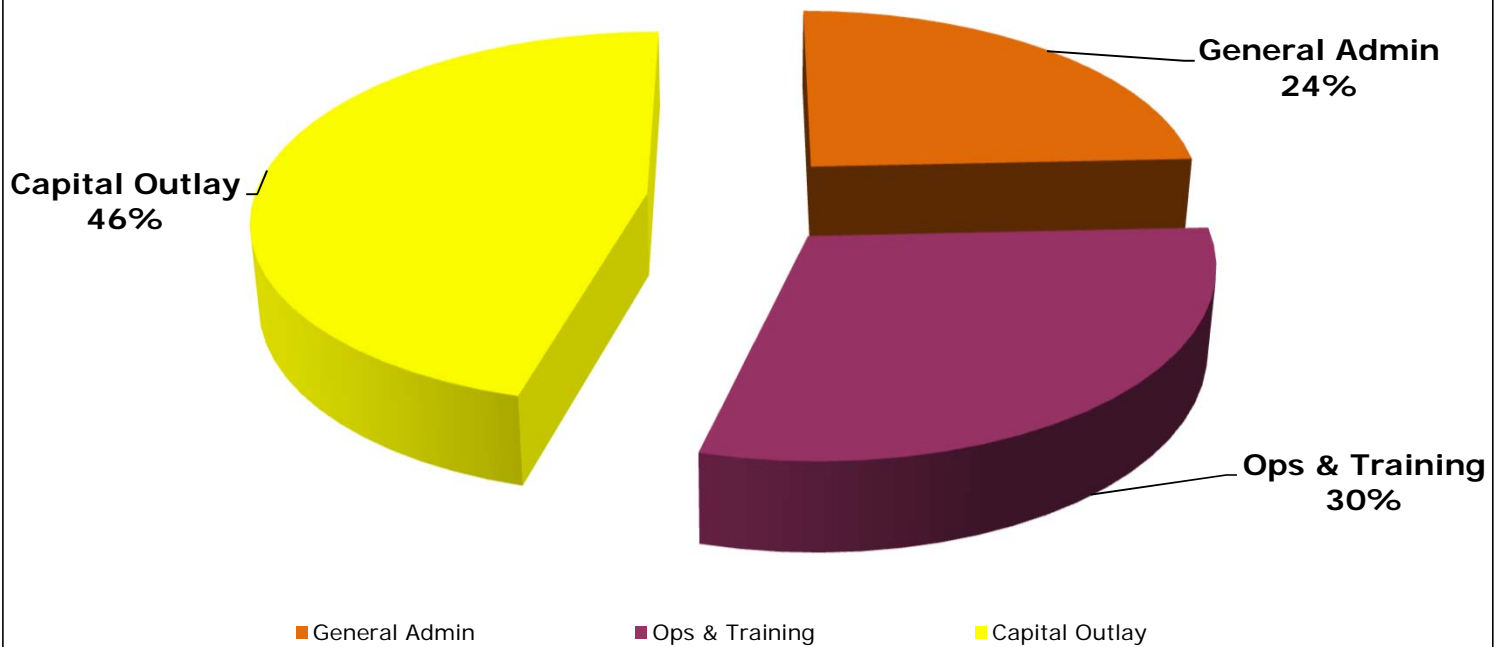
**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY21 FINAL Budget**

| | FY20 Unaudited | FY21 FINAL Budget | % | \$ |
|---|-------------------|-------------------------|----------------|------------|
| | | | Change | Change |
| <u>CAPITAL</u> | | | | |
| <u>OPERATING CAPITAL ACQUISITIONS</u> | | | | |
| Medical Equipment | 81,139 | 25,000 | (56,139) | |
| <i>Lucas device to replace R9 AutoPulse (17,000)</i> | | | | |
| Radio & IT Equipment | 18,293 | 56,000 | 37,707 | 206% |
| <i>Bendix King Mobile/Radio replacement</i> | | | | |
| Misc/Other Equipment | 8,473 | 20,000 | 11,527 | 136% |
| <i>Equipment for Rescue 9 (53,000)</i> | | | | |
| Total Operating Capital Acquisitions | 107,905 | 101,000 | (6,905) | -6% |
| Apparatus Replacement | - | 700,000 | 700,000 | |
| <i>Ambulance to replace M10 & Medic 6 w/Stryker Power Pro XT Gurney</i> | | | | |
| <hr/> | | | | |
| <u>BUDGET CATEGORY TOTALS</u> | | | | |
| Maintenance | 1,310,064 | 1,552,421 | 242,358 | 18% |
| Apparatus Replacement | - | 700,000 | 700,000 | |
| Equipment Replacement | 107,905 | 101,000 | (6,905) | -6% |
| <hr/> | | | | |
| TOTAL OPERATING BUDGET, excluding member reimbursements | 1,417,969 | 2,353,421 | 935,453 | 66% |

SMEMPS 2020-21 Revenue Sources



SMEMPS 2020-21 Expenditures



2020-21 Reserve Accounts

Assigned Reserves

| | |
|---|------------------|
| Apparatus Replacement | 1,597,493 |
| These funds are maintained to replace apparatus as necessary to maintain readiness. | |
| Equipment Replacement | 883,516 |
| These funds are maintained to replace capital equipment as necessary to maintain readiness. | |
| IGT Contingency | 500,000 |
| Per FY19 audit recommendation | |
| Contingency Fund Balance | 100,000 |
| Total Assigned Reserves | 3,081,009 |

Unassigned Reserves

| | |
|---|---------------------|
| General Operations | 388,105 |
| 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 | \$ 3,469,114 |