

SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

FINAL BUDGET
Resolution 2022-06
July 1, 2022 – June 30, 2023

BOARD OF DIRECTORS

James Devitt

Peter Fleming

Jim Wickham

Dr. Robert Miller

Dr. Thomas Cromwell

September 7, 2022

**SMEMPS
2022-23 FINAL BUDGET**

	2019-2020	2020-2021	2021-22 UNAUDITED	2022-23 FINAL BUDGET	\$ Change	% Change
REVENUES						
Service Revenue	7,050,696	7,089,890	9,330,821	9,611,815	280,994	3%
Contractual Allowance	(4,126,323)	(4,117,655)	(5,746,825)	(5,919,230)	(172,405)	3%
Bad Debt Write-Offs	(485,603)	(283,298)	(358,548)	(369,303)	(10,755)	3%
Net Service Revenue	2,438,770	2,688,937	3,225,448	3,323,282	97,834	3%
Misc-Write Off	8,030	(27,112)	(32,598)	(19,257)	13,341	-41%
Revenue Adjustments	3,958	(10,747)	(5,477)	(8,358)	(2,881)	53%
Sent to Collections, net of fees	176,914	45,839	182,360	187,830	5,471	3%
Investment Earnings	89,827	31,113	26,842	50,000	23,158	86%
GEMT Reimbursement	74,000	4,651	-	731,523	731,523	
Partnership Healthcare (IGT)	912,454	1,357,552	721,769	721,769	-	0%
Contributions	36,886	-	-	-	-	
Asset Sale/Disposal	-	9,000	-	-	-	
TOTAL REVENUES	3,740,839	4,099,233	4,118,344	4,986,789	868,445	21%
EXPENDITURES						
OPERATING EXPENSES (Excludes Member Disbursement)						
Office Expense	2,336	3,822	4,524	5,750	1,226	27%
Postage	570	122	-	150	150	
EMS & Rescue Gear	31,559	14,609	6,159	33,500	27,341	444%
Medical Supplies	153,913	183,231	156,018	200,000	43,982	28%
Linens	13,381	19,636	13,114	20,000	6,886	53%
Communications	19,905	22,905	27,954	35,200	7,246	26%
Equipment Maintenance	22,847	23,079	32,228	43,054	10,826	34%
Vehicle Maintenance	34,688	34,023	64,505	58,000	(6,505)	-10%
Fuel	41,086	41,044	62,582	65,000	2,418	4%
Professional Services	12,019	11,303	9,098	22,500	13,402	147%
DHCS Fees	637,584	666,652	377,563	1,046,228	668,665	177%
CQI/Medical Director & Liaison	-	124,960	72,784	254,968	182,184	250%
Administrative Support	163,499	126,152	148,737	230,600	81,863	55%
Contract Emergency Services	-	-	125,094	225,000	99,906	80%
Insurance	60,997	65,847	67,917	73,267	5,350	8%
Training	3,460	14,807	11,127	20,000	8,873	80%
Other Expense	-	-	-	3,000	3,000	
	1,197,844	1,352,192	1,179,404	2,336,217	1,156,813	98%
CAPITAL OUTLAY					-	
Medical Equipment	81,139	2,944	5,776	10,000	4,224	73%
Radio & IT	18,293	38,254	2,820	55,000	52,180	1850%
Rescue 9 Equipment	-	-	30,132	39,500	9,368	31%
Apparatus	-	331,201	-	700,000	700,000	
Misc/Other Equipment	8,473	-	-	5,000	5,000	
	107,905	372,399	38,728	809,500	770,772	1990%
TOTAL EXPENDITURES	1,305,749	1,724,591	1,218,132	3,145,717	1,927,585	158%
Net Surplus/(Deficit)	2,435,090	2,374,642	2,900,212	1,841,072	(1,059,139)	-37%

**SMEMPS
REVENUE DETAIL
2022-23 FINAL BUDGET**

<u>REVENUE ITEM</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-22</u> <u>UNAUDITED</u>	<u>2022-23</u> <u>FINAL BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Service Revenue						
Base Rate	4,792,845	4,773,747	6,157,856	6,342,592	184,736	3.0%
Mileage	1,002,243	986,910	1,320,312	1,359,921	39,609	3.0%
Oxygen	19,995	12,997	22,128	22,792	664	3.0%
Disposables					-	
ALS Disposables	638,605	629,513	862,059	887,921	25,862	3.0%
BLS Disposables	219,857	217,428	256,933	264,641	7,708	3.0%
Total Disposables	858,462	846,941	1,118,992	1,152,562	33,570	3.0%
IV Supplies	97,238	101,313	146,999	151,409	4,410	3.0%
EKG	267,944	316,247	521,253	536,891	15,638	3.0%
Miscellaneous EMS	501	30,133	30,114	31,017	903	3.0%
Service Revenue - Other	(1)	621	21	-	(21)	
Total Service Revenue	7,039,227	7,068,909	9,317,675	9,597,184	279,509	3.0%
Contractual Allowance					-	
Medicare	(3,126,615)	(3,137,993)	(4,430,340)	(4,563,250)	(132,910)	3.0%
Medicaid	(842,120)	(859,162)	(1,163,614)	(1,198,522)	(34,908)	3.0%
Insurance	(69,157)	(62,981)	(98,601)	(101,559)	(2,958)	3.0%
Private Pay	(50)	-	-	-	-	
Bill Patient	(88,381)	(57,519)	(54,270)	(55,898)	(1,628)	3.0%
Total Contractual Allowance	(4,126,323)	(4,117,655)	(5,746,825)	(5,919,230)	(172,405)	3.0%
Bad Debt Write-Offs					-	
CalCoast Collections	(491,503)	(289,675)	(364,719)	(375,661)	(10,942)	3.0%
Bad Debt Reversals	8,631	6,377	6,172	6,357	185	3.0%
Bad Debt Write-Offs - Other	(2,731)	-	(1)	-	1	
Total Bad Debt Write-Offs	(485,603)	(283,298)	(358,548)	(369,303)	(10,755)	3.0%
Misc-Write Off	(2,551)	(16,581)	(32,473)	(19,257)	13,216	-40.7%
Revenue Adjustments	14,539	(21,278)	(5,602)	(8,358)	(2,756)	49.2%
Net Service Revenue - Other	2,082	1,620	(1,059)	-	1,059	
Total Net Service Revenue	2,441,371	2,631,717	3,173,168	3,281,035	107,867	3.4%
Sent to Collections, net of fees	176,914	45,839	182,360	187,830	5,471	3.0%
Collections Adjustments	9,387	19,361	14,205	14,631	426	3.0%
Investment Earnings	89,827	31,113	26,842	50,000	23,158	86.3%
GEMT Reimbursement	74,000	4,651	-	731,523	731,523	
Partnership Healthcare (IGT)	912,454	1,357,552	721,769	721,769	-	0.0%
Contributions	-	-	-	-	-	
Federal or State Grants	36,886	-	-	-	-	
Asset Sale/Disposal	-	9,000	-	-	-	
Total Revenue	3,740,839	4,099,233	4,118,344	4,986,789	868,445	21.1%

**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
2022-23 FINAL BUDGET**

	2019-2020	2020-2021	2021-22 UNAUDITED	2022-23 FINAL BUDGET	\$ Change	% Change
<u>Office Expense</u>						
Office Supplies & Forms	133	-	232	500	268	116%
Bank Fees	474	1,120	1,245	1,300	55	4%
<i>Wire & Check Scanner Fees</i>						
Cloud Services	752	1,317	1,671	1,750	79	5%
<i>Bill.com</i>						
Miscellaneous - Other	977	201	192	1,000	808	421%
Total Office Expense	2,336	2,638	3,340	4,550	1,210	36%
<u>Postage</u>	570	122	-	150	150	
<u>Website Maintenance</u>	-	1,184	1,184	1,200	16	1%
<u>EMS & Rescue Gear (formerly Special Department Expense)</u>						
PPE	22,794	-	-	-	-	
R9 Equipment (not capitalized)	7,117	10,179	4,214	7,500	3,286	78%
Knox Box	-	-	-	10,000	10,000	
Small Tools & Equipment	586	2,459	1,435	12,000	10,565	736%
Misc. Supplies & Expense	1,062	1,971	510	4,000	3,490	684%
Total EMS & Rescue Gear	31,559	14,609	6,159	33,500	27,341	444%
<u>Disposable Medical Supplies</u>	167,294	202,867	169,132	220,000	50,868	30%
<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>						

**SOUTHERN MARIN
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2022-23 FINAL BUDGET**

	2019-2020	2020-2021	2021-22 UNAUDITED	2022-23 FINAL BUDGET	\$ Change	% Change
<u>Communications/Telephones</u>						
Tablet Command License	3,599	4,599	4,757	6,400	1,643	35%
Cellphones & Cradlepoint Data service	14,756	16,415	20,291	25,000	4,709	23%
PSTRAX Narcotics Tracking	1,550	1,033	1,800	1,800	-	0%
Misc. Communications/Telephones	-	858	1,106	2,000	894	81%
Total Communications/Telephones	19,905	22,905	27,954	35,200	7,246	26%
<u>Equipment Maintenance</u>						
Defibrillator Service Contract	17,171	8,379	25,964	18,000	(7,964)	-31%
Gurney Maintenance	2,176	-	-	6,000	6,000	
Extrication Equipment Service	2,243	-	-	6,000	6,000	
Mechanical CPR Service	-	5,054	5,054	5,054	-	0%
Airpaks	-	-	1,100	4,000	2,900	264%
Miscellaneous	1,257	9,646	110	4,000	3,890	3536%
Total Equipment Maintenance	22,847	23,079	32,228	43,054	10,826	34%
<u>Vehicle Maintenance</u>						
General Repairs	30,644	29,408	60,348	42,000	(18,348)	-30%
Tires	4,044	4,615	4,157	16,000	11,843	285%
Total Vehicle Maintenance	34,688	34,023	64,505	58,000	(6,505)	-10%
<u>Vehicle Fuel</u>	41,086	41,044	62,582	65,000	2,418	4%

**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
2022-23 FINAL BUDGET**

	2019-2020	2020-2021	2021-22 UNAUDITED	2022-23 FINAL BUDGET	\$ Change	% Change
<u>Professional Services</u>						
Legal Services	6,519	-	-	12,000	12,000	
Annual Fiscal Audit	5,500	11,303	9,098	10,500	1,402	15%
Total Professional Services	12,019	11,303	9,098	22,500	13,402	147%
<u>DHCS</u>						
GEMT Audit Adjustments	9,975	-	36,488	365,762	329,274	902%
	<i>GEMT program has resumed; 2018-19, 2020-21, 2021-22, and Jan-Dec 2022 will be submitted this year and could be audited at some point during next 36 month; assuming a 50% audit adjustment.</i>					
Intergovernmental Fund transfer	462,408	458,402	242,106	484,212	242,106	100%
	<i>Intergovernmental Fund transfer to fund DHCS - Department of Health Care Services processing of unreimbursed transport fees; Entity share is based on Draft agreement prepared by the DHCS</i>					
IGT Fee	95,099	91,665	50,978	96,842	45,864	90%
	<i>20% fee to Dept. of Health Care Services for administrative costs and to support the Medi-Cal program.</i>					
QAF (Quality Assurance Fee)	70,102	116,585	47,991	99,412	51,421	107%
Total DHCS	637,584	666,652	377,563	1,046,228	668,665	177%
<u>Continuous Quality Improvement</u>						
EMS Specialist	-	-	-	180,000	180,000	
Medical Director	-	12,621	12,621	13,000	379	3%
RN Educator/CQI Coordinator	-	112,339	60,163	61,968	1,805	3%
Total CQI	-	124,960	72,784	254,968	182,184	250%

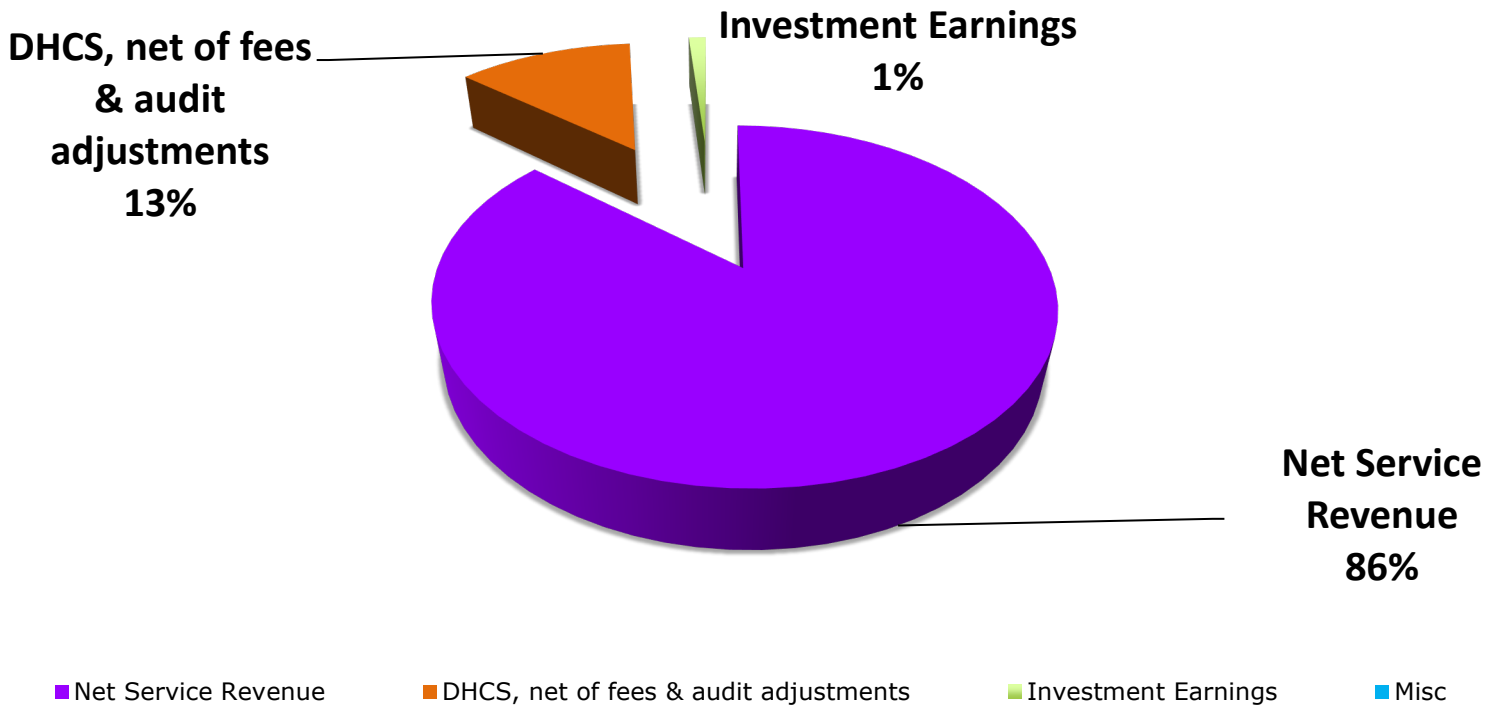
**SOUTHERN MARIN
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2022-23 FINAL BUDGET**

	2019-2020	2020-2021	2021-22 UNAUDITED	2022-23 FINAL BUDGET	\$ Change	% Change
<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>						
<u>Administrative Support</u>						
Wittman Billing Service	108,953	96,338	117,344	120,600	3,256	3%
Finance	35,124	26,230	28,386	60,000	31,614	111%
Administrative Chief & Board Clerk	19,422	3,584	3,007	50,000	46,993	1563%
Total Administrative Support	163,499	126,152	148,737	230,600	81,863	55%
<u>Contract Emergency Services</u>						
	-	-	125,094	225,000	99,906	80%
<i>Gives the Operations Chiefs the ability to hire as outlined in the Plan of Operations and eliminates cross staffing</i>						
<u>Insurance</u>						
	60,997	65,847	67,917	73,267	5,350	8%
<i>Assumes a significant increase, per recent insurance trends elsewhere.</i>						
<u>Training</u>						
	3,460	14,807	11,127	20,000	8,873	80%
<i>Includes training for mandated skills certification of EMTs and Paramedics, medical training and specialized expanded</i>						
<u>Public Education</u>						
	-	-	-	3,000	3,000	
TOTAL MAINTENANCE CATEGORY	1,197,844	1,352,192	1,179,404	2,336,217	1,156,813	98%

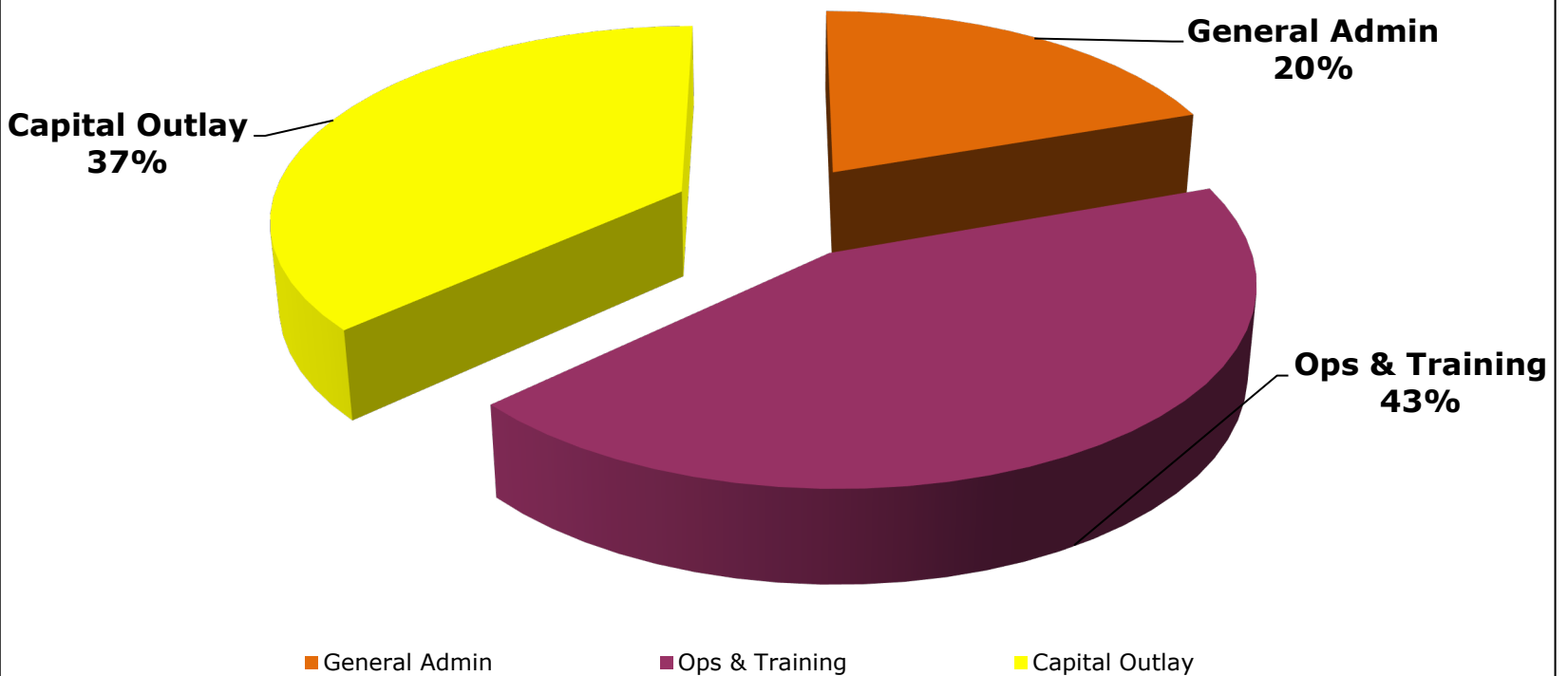
**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
2022-23 FINAL BUDGET**

	2019-2020	2020-2021	2021-22 UNAUDITED	2022-23 FINAL BUDGET	\$ Change	% Change
<u>CAPITAL</u>						
<u>OPERATING CAPITAL ACQUISITIONS</u>						
Medical Equipment	81,139	2,944	5,776	10,000	4,224	73%
Radio & IT Equipment	18,293	38,254	2,820	55,000	52,180	1850%
<i>Radio & iPad replacement as needed; potential MERA upgrade requirements</i>						
Rescue 9 Equipment & Gear	-	-	30,132	39,500	9,368	31%
<i>20K standard budget + 19,500 requested for master control kit, air lifting bag, paratech strut and adapters.</i>						
Misc/Other Equipment	8,473	-	-	5,000	5,000	
Total Operating Capital Acquisitions	107,905	41,198	38,728	109,500	70,772	183%
Apparatus Replacement	-	331,201	-	700,000	700,000	
<i>M10 purchase scheduled for 2022 delayed. Includes 5K for plymovent retrofit; Placeholder for M1 because of supply chain</i>						
<u>BUDGET CATEGORY TOTALS</u>						
Maintenance	1,197,844	1,352,192	1,179,404	2,336,217	1,156,813	98%
Apparatus Replacement	-	331,201	-	700,000	700,000	
Equipment Replacement	107,905	41,198	38,728	109,500	70,772	183%
TOTAL OPERATING BUDGET, excluding member reimbursements	1,305,749	1,724,591	1,218,132	3,145,717	1,927,585	158%

SMEMPS 2022-23 Revenue Sources



SMEMPS 2022-23 Expenditures



2022-23 Reserve Accounts

Assigned Reserves

Apparatus Replacement

2,388,739

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

Equipment Replacement

949,864

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

Total Assigned Reserves

3,338,602

Unassigned Reserves

General Operations

584,054

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

\$ 3,922,657