

SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

FINAL BUDGET
July 1, 2021 – June 30, 2022

Resolution 2021-02

BOARD OF DIRECTORS
James Devitt
Peter Fleming
Jim Wickham
Tom O'Neill
Dr. Thomas Cromwell



August 4, 2021



**SMEMPS
FY22 FINAL BUDGET**

	FY20	FY21 unaudited	FY22 FINAL BUDGET	\$ Change	% Change
REVENUES					
Service Revenue	7,050,696	7,089,890	7,715,577	625,687	9%
Contractual Allowance	(4,126,323)	(4,117,655)	(4,570,162)	(452,507)	11%
Bad Debt Write-Offs	(485,603)	(283,298)	(311,628)	(28,330)	10%
Net Service Revenue	2,438,770	2,688,937	2,833,787	144,850	5%
Misc-Write Off	(71,389)	(115,969)	(110,763)	5,206	-4%
Revenue Adjustments	3,958	(10,747)	(11,822)	(1,075)	10%
Sent to Collections, net of fees	245,752	144,865	159,321	14,456	10%
Investment Earnings	89,827	30,286	25,000	(5,286)	-17%
GEMT Reimbursement	74,000	76,151	69,000	(7,151)	-9%
Partnership Healthcare (IGT)	1,357,552	1,182,378	1,182,378	-	0%
Contributions	36,886	-	-	-	
Asset Sale/Disposal	-	9,000	-	(9,000)	
TOTAL REVENUES	4,175,355	4,004,901	4,146,901	142,000	4%
EXPENDITURES					
OPERATING EXPENSES					
Office Expense	2,336	3,822	5,400	1,578	41%
Postage	570	122	150	28	23%
EMS & Rescue Gear	31,559	14,609	33,500	18,891	129%
Medical Supplies	153,913	183,231	200,000	16,769	9%
Linens	13,381	19,636	20,000	364	2%
Communications	19,905	22,905	28,950	6,045	26%
Equipment Maintenance	22,847	13,460	44,054	30,594	227%
Vehicle Maintenance	34,688	34,465	52,000	17,535	51%
Fuel	41,086	41,044	45,000	3,957	10%
Professional Services	12,019	11,303	22,500	11,197	99%
DHCS Fees	635,415	664,935	657,180	(7,755)	-1%
CQI/Medical Director & Liaison	53,928	71,032	253,163	182,131	256%
Administrative Support	163,499	126,152	210,000	83,848	66%
Contract Emergency Services	-	-	225,000	225,000	
Insurance	60,997	65,847	82,309	16,462	25%
Training	3,460	14,807	20,000	5,193	35%
Other Expense	-	-	3,000	3,000	
	1,249,603	1,287,370	1,902,206	614,836	48%
CAPITAL OUTLAY					
Medical Equipment	81,139	2,944	25,000	22,056	749%
Radio & IT	18,293	38,254	55,000	16,746	44%
Rescue 9 Equipment	7,117	-	38,500	38,500	
Apparatus	-	331,201	355,000	23,799	7%
Misc/Other Equipment	8,473	-	5,000	5,000	
	115,022	372,399	478,500	106,101	28%
TOTAL EXPENDITURES	1,364,625	1,659,769	2,380,706	720,937	43%
FUNDED TO RESERVES	2,810,730	2,345,132	1,766,196		

**SMEMPS
REVENUE DETAIL
FY22 FINAL BUDGET**

<u>REVENUE ITEM</u>	<u>FY20</u>	<u>FY21</u> <u>unaudited</u>	<u>FY22 FINAL</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Service Revenue					
Base Rate	4,792,845	4,773,747	5,251,122	477,375	10.0%
Mileage	1,002,243	986,910	1,085,601	98,691	10.0%
Oxygen	19,995	12,997	14,297	1,300	10.0%
Disposables				-	
ALS Disposables	638,605	629,513	692,464	62,951	10.0%
BLS Disposables	219,857	217,428	239,171	21,743	10.0%
Total Disposables	858,462	846,941	931,635	84,694	10.0%
IV Supplies	97,238	101,313	106,962	5,649	5.6%
EKG	267,944	316,247	294,738	(21,509)	-6.8%
Miscellaneous EMS	501	30,133	16,849	(13,284)	-44.1%
Service Revenue - Other	(1)	621	-	(621)	
Total Service Revenue	7,039,227	7,068,909	7,701,203	632,294	8.9%
Contractual Allowance				-	
Medicare	(3,126,615)	(3,137,993)	(3,451,792)	(313,799)	10.0%
Medicaid	(842,120)	(859,162)	(945,078)	(85,916)	10.0%
Insurance	(69,157)	(62,981)	(76,073)	(13,092)	20.8%
Private Pay	(50)	-	-	-	
Bill Patient	(88,381)	(57,519)	(97,219)	(39,700)	69.0%
Total Contractual Allowance	(4,126,323)	(4,117,655)	(4,570,162)	(452,507)	11.0%
Bad Debt Write-Offs				-	
CalCoast Collections	(491,503)	(289,675)	(318,643)	(28,968)	10.0%
Bad Debt Reversals	8,631	6,377	7,015	638	10.0%
Bad Debt Write-Offs - Other	(2,731)	-	-	-	
Total Bad Debt Write-Offs	(485,603)	(283,298)	(311,628)	(28,330)	10.0%
Misc-Write Off	(71,389)	(115,969)	(110,763)	5,206	-4.5%
Revenue Adjustments	3,958	(10,747)	(11,822)	(1,075)	10.0%
Net Service Revenue - Other	2,082	1,620	-		
Total Net Service Revenue	2,361,952	2,542,860	2,696,828	153,968	6.1%
Sent to Collections, net of fees	245,752	144,865	159,321	14,456	10.0%
Collections Adjustments	9,387	19,361	14,374	(4,987)	-25.8%
Investment Earnings	89,827	30,286	25,000	(5,286)	-17.5%
GEMT Reimbursement	74,000	76,151	69,000	(7,151)	-9.4%
Partnership Healthcare (IGT)	1,357,552	1,182,378	1,182,378	-	0.0%
Contributions	-	-	-	-	
Federal or State Grants	36,886	-	-	-	
Asset Sale/Disposal	-	9,000	-	(9,000)	
Total Revenue	4,175,355	4,004,901	4,146,901	142,000	3.5%

**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY22 FINAL BUDGET**

	FY20	FY21 unaudited	FY22 FINAL BUDGET	\$ Change	% Change
<u>Office Expense</u>					
Office Supplies & Forms	133	-	500	500	
Bank Fees	474	1,120	1,200	80	7%
<i>Wire & Check Scanner Fees</i>					
Cloud Services	752	1,317	1,500	183	14%
<i>Bill.com</i>					
Miscellaneous - Other	977	201	1,000	799	398%
Total Office Expense	2,336	2,638	4,200	1,562	59%
<u>Postage</u>					
	570	122	150	28	23%
<u>Website Maintenance</u>					
	-	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	7,500	(2,679)	-26%
Knox Box	-	-	10,000	10,000	
Small Tools & Equipment	586	2,459	12,000	9,541	388%
Misc. Supplies & Expense	1,062	1,971	4,000	2,029	103%
<i>Includes LEMSA Protocol books -\$1,000</i>					
Total EMS/Rescue Gear	31,559	14,609	33,500	18,891	129%
<u>Disposable Medical Supplies</u>					
	167,294	202,867	220,000	17,133	8%
<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	3,599	4,599	6,400	1,801	39%
Cellphones & Cradlepoint Data service	14,756	16,415	20,000	3,585	22%
PSTRAX Narcotics Tracking	1,550	1,033	1,550	517	50%
Misc. Communications/Telephones	-	858	1,000	142	17%
Total Communications/Telephones	19,905	22,905	28,950	6,045	26%

**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY22 FINAL BUDGET**

	FY20	FY21 unaudited	FY22 FINAL BUDGET	\$ Change	% Change
<u>Equipment Maintenance</u>					
Defibrillator Service Contract	17,171	8,379	19,000	10,621	127%
Gurney Maintenance	2,176	-	6,000	6,000	
Extrication Equipment Service	2,243	-	6,000	6,000	
Mechanical CPR Service	-	5,054	5,054	-	
Airpaks	-	-	4,000	4,000	
Miscellaneous	1,257	27	4,000	3,973	14715%
Total Equipment Maintenance	22,847	13,460	44,054	30,594	227%
<u>Vehicle Maintenance</u>					
General Repairs	30,644	29,850	36,000	6,150	21%
Tires	4,044	4,615	16,000	11,385	247%
Total Vehicle Maintenance	34,688	34,465	52,000	17,535	51%
<u>Vehicle Fuel</u>	41,086	41,044	45,000	3,957	10%
<u>Professional Services</u>					
Legal Services	6,519	-	12,000	12,000	
Annual Fiscal Audit	5,500	11,303	10,500	(803)	-7%
Total Professional Services	12,019	11,303	22,500	11,197	99%
<u>DHCS</u>					
GEMT Audit Adjustments	9,975	13,271	-	(13,271)	
<i>GEMT audits for FY10-FY17 have resulted in 5%-9% adjustments; 9% adjustment assumed for FY18 pending audit</i>					
Intergovernmental Fund transfer	458,402	480,984	480,984	-	0%
<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	96,936	96,197	96,197	-	0%
<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	74,484	80,000	5,516	7%
Total DHCS	635,415	664,935	657,180	(7,755)	-1%

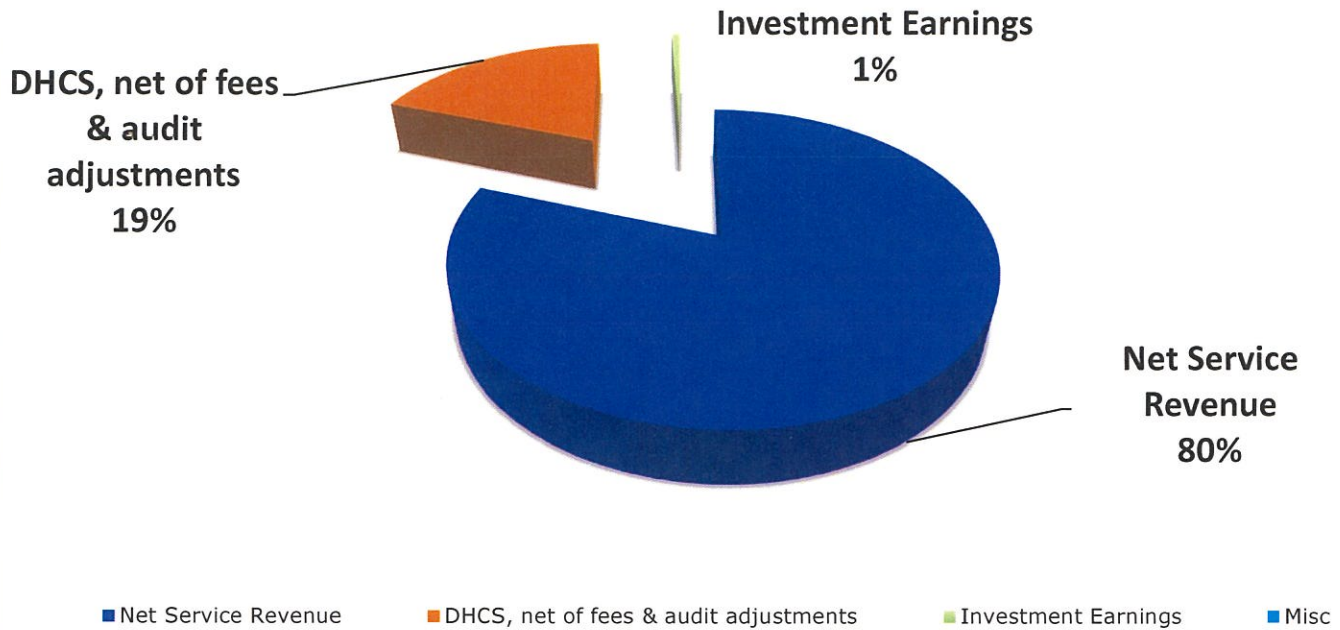
**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY22 FINAL BUDGET**

	FY20	FY21 unaudited	FY22 FINAL BUDGET	\$ Change	% Change
<u>Continuous Quality Improvement</u>					
EMS Specialist	-	-	180,000	180,000	
Medical Director	-	36,032	37,113		
RN Educator/CQI Coordinator	53,928	35,000	36,050		
Total CQI	53,928	71,032	253,163	182,131	256%
<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 proposes an EMS specialist shared with County, budgeted at 180,000</i>					
<u>Administrative Support</u>					
Wittman Billing Service	108,953	96,338	110,000	13,662	14%
Finance	35,124	26,230	50,000	23,770	91%
Administrative Chief & Board Clerk	19,422	3,584	50,000	46,416	1295%
Total Administrative Support	163,499	126,152	210,000	83,848	66%
<u>Contract Emergency Services</u>					
	-	-	225,000	225,000	
<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	82,309	16,462	25%
<i>Assumes a significant increase, per recent insurance trends elsewhere.</i>					
<u>Training</u>					
	3,460	14,807	20,000	5,193	35%
<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>Public Education</u>					
	-	-	3,000	3,000	
TOTAL MAINTENANCE CATEGORY	1,249,603	1,287,370	1,902,206	614,836	48%

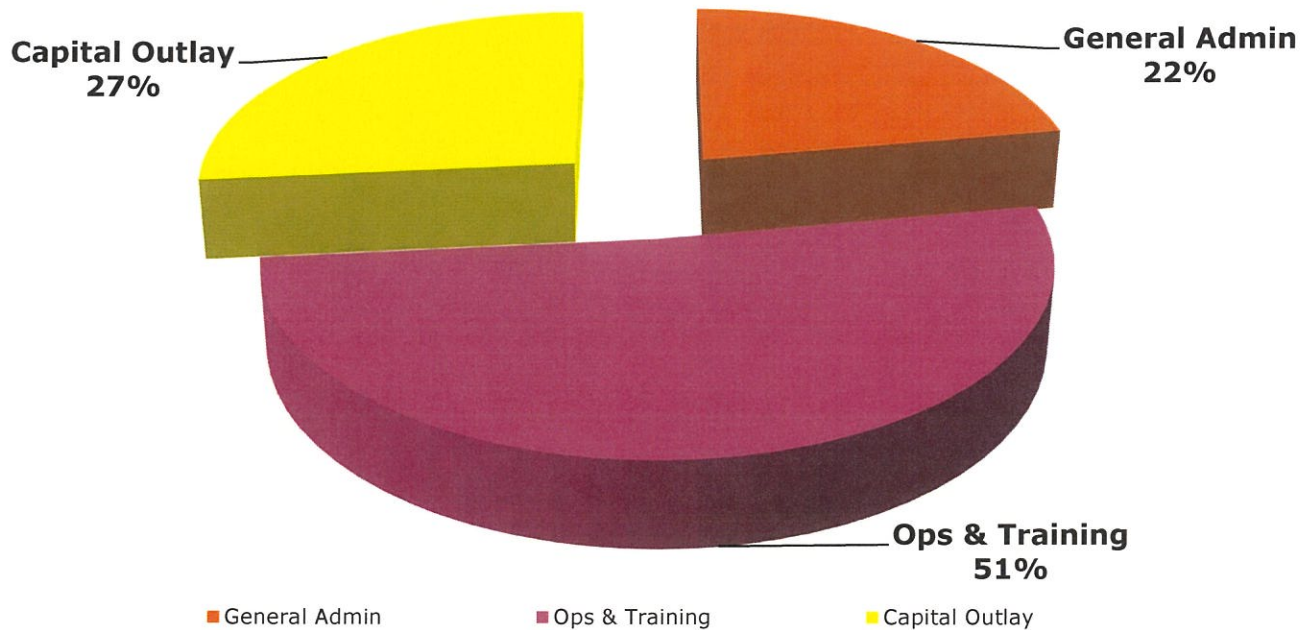
**SOUTHERN MARIN
EMERGENCY MEDICAL PARAMEDIC SYSTEM
FY22 FINAL BUDGET**

	FY20	FY21 unaudited	FY22 FINAL BUDGET	\$ Change	% Change
<u>CAPITAL</u>					
<u>OPERATING CAPITAL ACQUISITIONS</u>					
Medical Equipment	81,139	2,944	25,000	22,056	749%
Radio & IT Equipment	18,293	38,254	55,000	16,746	44%
<i>Radio & iPad replacement as needed; potential MERA upgrade requirements</i>					
Rescue 9 Equipment & Gear	7,117	-	38,500	38,500	
<i>20K standard budget, split between capital and maintenance categories. Additional 26,000 for new strut kits</i>					
Misc/Other Equipment	8,473	-	5,000	5,000	
Total Operating Capital Acquisitions	115,022	41,198	123,500	82,302	200%
<u>Apparatus Replacement</u>	-	331,201	355,000	23,799	7%
<i>M10 purchase delayed. Includes 5K for plymovent retrofit</i>					
<hr/>					
<u>BUDGET CATEGORY TOTALS</u>					
Maintenance	1,249,603	1,287,370	1,902,206	614,836	48%
Apparatus Replacement	-	331,201	355,000	23,799	7%
Equipment Replacement	115,022	41,198	123,500	82,302	200%
<hr/>					
TOTAL OPERATING BUDGET, excluding member reimbursements	1,364,625	1,659,769	2,380,706	720,937	43%

SMEMPS 2021-22 Revenue Sources



SMEMPS 2021-22 Expenditures



2021-22 Reserve Accounts

Assigned Reserves

Apparatus Replacement

2,590,573

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

Equipment Replacement

1,102,153

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

Total Assigned Reserves

3,692,726

Unassigned Reserves

General Operations

475,551

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

\$ 4,168,278