



## **Southern Marin Emergency Medical Paramedic System Regular Meeting Agenda**

28 Liberty Ship Way, Sausalito, CA 94965

**Wednesday, May 27, 2026**

**1:00 pm**

### **1. CALL TO ORDER**

Kurt Chun  
James Devitt  
Brett Tucker

### **2. CONSENT CALENDAR**

All items under the Consent Calendar are considered to be routine and may be approved by one motion of the Board of Directors unless a request is made by a member of the Board, public or staff to remove an item for separate discussion and consideration. If you wish to speak on a Consent Calendar item, please seek recognition by the Board and do so at this time.

2.1 Approve Minutes of the Regular Board Meeting of September 4, 2025 and Special Board Meeting of April 27, 2026

[Staff Report \(DOC\)](#)

[Attachment 1- Draft Minutes of the September 4, 2025 Regular Board Meeting \(DOC\)](#)

[Attachment 2- Draft Minutes of the April 27, 2026 Special Board Meeting \(DOC\)](#)

2.2 Receive and File the Finance Reports

[Budget Report 7.1.25-4.30.26 \(PDF\)](#)

[Fund Balance 4.30.26 \(PDF\)](#)

[GEMT, PP-GEMT, VRRP IGT Payment Reconciliation through April 2026\(PDF\)](#)

2.3 Receive and Acknowledge the Approval of Payments

[Vendor Payments 8.29.25-5.19.26 \(PDF\)](#)

2.4 Receive and File the Collection Reports

[Cash Receipts, Unreconciled 5.1.26-5.19.26 \(PDF\)](#)

[Net Collections 7.1.25-4.30.26 \(PDF\)](#)

2.5 Approve Resolution No. 2026-02 to Designate Chief Hellyer as Executive Officer

[Staff Report \(DOC\)](#)

[Attachment 1- Draft Resolution \(DOC\)](#)

### **3. PUBLIC OPEN TIME for items not on the agenda**

This portion of the meeting is reserved for persons who want to address the Agency on any matter not listed on the agenda. The Ralph M. Brown Act prohibits discussion of items that are not duly placed on the agenda. Speakers are limited to three minutes. Please Note: the Chair will allow time for public comment on each agenda item.

#### **4. BUSINESS ITEMS (Action)**

In general, the following procedural order applies to items of business and public hearings:

- Presentation
- Board of Directors questions
- PUBLIC COMMENT – limited to 3 minutes/person
- Board of Directors discussion/action

##### 4.1 Adopt Resolution No. 2026-03 Approving the Southern Marin Emergency Paramedic System Revised Bylaws

[Staff Report \(DOC\)](#)

[Attachment 1- Draft Resolution \(DOC\)](#)

[Attachment 2- Bylaws \(DOC\)](#)

##### 4.2 Adopt Resolution No. 2026-04 Approving the Billing, Collections, and Write-Off Policy and the Financial Hardship and Compassionate Care Policy

[Staff Report \(DOC\)](#)

[Attachment 1- Draft Resolution \(DOC\)](#)

[Attachment 2- 2025 S MEMPS Rates FY 2025 \(DOC\)](#)

[Exhibit A to Reso Final Billing, Collections, Write Off Policy \(DOC\)](#)

[Revised - Exhibit A to Reso Final Billing, Collections, Write Off Policy \(PDF\)](#)

[Exhibit B to Reso Final Financial Hardship and Compassionate Care Policy \(DOC\)](#)

##### 4.3 Adopt Resolution No. 2026-05 Approving a Contract for Treasurer and Financial Administration Services with the Tiburon Fire Protection District

[Staff Report \(DOC\)](#)

[Attachment 1- Draft Resolution \(DOC\)](#)

[Attachment 2- Agreement \(DOC\)](#)

#### **PUBLIC HEARING ITEMS (Action)**

##### 4.4 Approve Resolution No. 2026-06 Adopting the Budget for the FY 2026-27

[S MEMPS 2026-27 BUDGET \(PDF\)](#)

[Budget Line Descriptions FY27 \(PDF\)](#)

#### **BUSINESS ITEMS (Action)**

##### 4.5 Adopt Resolution No. 2026-07 Approving the Southern Marin Emergency Medical Paramedic System Fund Balance and Reserve Policy and Authorize Disbursement to Member Agencies

[Staff Report \(PDF\)](#)

[Attachment 1- Draft Resolution \(PDF\)](#)

[Attachment 2- Reserves and Fund Balance Policy \(PDF\)](#)

[Attachment 3- Apparatus Replacement Schedule \(PDF\)](#)

[Attachment 4- Equipment Replacement Schedule \(PDF\)](#)

**5. CHIEF'S REPORT - There is No Report This Month**

**6. BOARD OF DIRECTORS**

Board of Directors questions and comments to staff

**7. ADJOURNMENT**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the headquarters office of S MEMPS at 415-432-8832. Notification at least 48 hours prior to the meeting will enable S MEMPS to make reasonable arrangements.

**DECLARATION OF POSTING**

This Notice is posted in accordance with Government Code §54954.2(a) or §54956. Members of the public can view electronic agendas and staff reports by accessing the Souther Marin Emergency Medical Paramedic System website. Under penalty of perjury, this Agenda was posted to the public at least 72 hours prior to the meeting.

# **SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM**

**For the Meeting of May 27, 2026**

To: Board of Directors  
From: Serge Avila, Clerk to the S.M.E.M.P.S Board of Directors  
Subject: Approval of Minutes

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## **RECOMMENDATION**

Staff recommends that the Board adopt the attached Draft Minutes of the September 4, 2025 regular meeting and the Draft Minutes of the April 27, 2026 special board meeting.

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## **ATTACHMENTS**

1. Draft Minutes of the September 4, 2025 Regular Board Meeting
2. Draft Minutes of the April 27, 2026 Special Board Meeting

Southern Marin Emergency Medical Paramedic System  
Regular Meeting of the Board of Directors  
WEDNESDAY, SEPTEMBER 4, 2025  
DRAFT MINUTES

**BOARD MEMBERS PRESENT:** Marin County -- James Devitt; Southern Marin -- Kurt Chun; Tiburon -- Brett Tucker

**BOARD MEMBERS ABSENT:** None

**ALSO PRESENT:** Chief Tubbs (Liaison Chief), Chief Hellyer, Chief Weber, Chief Watson, Finance Manager- Samantha Miller, Jen Glazier, Clerk to the Board- Serge Avila

**1. CALL TO ORDER**

Meeting called to order at 6:04 p.m.

SMEMPS Clerk of the Board, Serge Avila conducted roll call:

Devitt Present- Tucker Present- Chun Present- Cromwell- Absent

**2. CONSENT CALENDAR**

**2a.** Approval of Minutes, May 28, 2025

**2b.** Finance Report

**2c.** Approval of Payments

**2d.** Collection Report

M/S Chun, Tucker to approve Consent Calendar as presented.

Vote by roll call:

Devitt – Aye Tucker – Aye Chun – Aye Cromwell -- Absent

**3. PUBLIC OPEN TIME for items not on the agenda**

No public participation.

**4. CHIEF'S REPORT**

**4a. Liaison Chief's Report**

Chief Tubbs reported an excellent and collaborative working relationship among the three liaison chiefs (Tubbs, Hilliard and Weber) following the leadership transition.

The CityGate project is progressing on schedule. The current scope includes review and redrafting of the JPA bylaws and finance management policy, as well as developing

a new methodology for member agency disbursements. The scope does not include review of the plan of operations or reserve levels. The liaison chiefs are currently reviewing the draft documents from CityGate and consolidating their comments. Once finalized, the draft will be submitted to newly appointed independent legal counsel Emily Longfellow for review before being presented to the board for discussion and direction. Target presentation date is December 2025.

The JPA has retained Emily Longfellow as independent legal counsel following an RFP process. This ensures the JPA has counsel with no conflict of interest and no ties to any member agencies.

The current SMEMPS website is non-compliant with ADA and transparency laws. The website is being migrated to a district's existing platform at no cost, which will eliminate current website expenses. The board will be notified when the new website goes live.

SMEMPS is partnering with the Ross Valley Paramedic Authority (RVPA) to co-develop a robust set of financial policies, creating cost savings. Work is underway to develop formal financial policies, including a structured reserve plan for capital equipment replacement and an undesignated "dry period" reserve.

A significant gap was identified: there is no reserve fund or replacement schedule for technology (e.g., mobile computers, routers). A proposal to establish this will be brthe board.

The last strategic plan was from 2016-2017. The chiefs may propose a new strategic planning process later in the year.

Operationally, all new LifePak 35 monitors are in service, ROOTS program is successfully addressing high-utilization patients in Marin City, all supply chain delays for two new ambulances from prior fiscal year have been resolved; vehicles are now on order.

There was no additional report beyond items covered in the Chief's report from Battalion Chief Matt Watson and Jen Glazier.

#### **5. Public Hearing- Final Budget FY 2025-26**

Chief Tubbs was available to answer questions regarding the presented final FY 2025 budget for board adoption. A couple of changes were highlighted, including the addition of a clerk to the board and GEMT auditor. Chief Tubbs answered questions form the board members.

Director Devitt open the floor for public comment for item 4 and item 5.

There was no public comment.

M/S Tucker, Chun voted unanimously to approve Resolution No. 2025-02 approving the FY 2025-26 Final Budget as presented.

Vote by roll call:

Devitt – Aye Tucker – Aye Chun – Aye Cromwell - Absent

## **6. BOARD OF DIRECTORS COMMENTS**

Director Chun proposed incorporating the Finance Committee matters directly into the board packet rather than holding separate committee meetings. Chief Tubbs clarified that committees do not have authority to set policy but instead make recommendations to the board. The board agreed to try a combined approach with one meeting to assess its effectiveness. Staff will verify whether there are any regulatory or legal requirements mandating a separate Finance Committee.

## **7. ADJOURNMENT**

M/S Chun, Tucker to adjourn.

Vote by roll call:

Devitt -- Aye

Tucker -- Aye

Chun -- Aye

Meeting adjourned at 6:43 p.m.

Respectfully submitted by Serge Avila, Clerk to the S.M.E.M.P.S. Board

Southern Marin Emergency Medical Paramedic System  
Special Meeting of the Board of Directors  
MONDAY, APRIL 27, 2026  
DRAFT MINUTES

**BOARD MEMBERS PRESENT:** Marin County -- James Devitt; Southern Marin -- Kurt Chun; Tiburon -- Brett Tucker;

**BOARD MEMBERS ABSENT:** None

**ALSO PRESENT:** Chief Tubbs (Liaison Chief), Chief Hellyer, Chief Weber, Chief Watson, Finance Manager- Samantha Miller (via Zoom), Charlotte Jordain, Legal Counsel-Emily Longfellow, Clerk to the Board- Serge Avila

**1. CALL TO ORDER**

Meeting called to order at 1:02 p.m.

SMEMPS Clerk of the Board, Serge Avila conducted roll call:

Devitt Present- Tucker Present- Chun Present

**2. PUBLIC OPEN TIME for items not on the agenda**

There was no public participation.

**3. BUSINESS ITEMS**

3.1 Receive Report and Presentation by Citygate Associates, LLC

Chief Tubbs introduced Stewart Gary from Citygate Associates LLC. He provided the S.M.E.M.P.S. Resources and Fiscal Review Update and used a PowerPoint Presentation. Recommending that the JPA Agreement be developed to a new, clean JPA agreement reflecting current members, purpose, and terms and limit membership to ambulance transport agencies and Marin County. Under the Governance section boards should ratify reserve funding and net revenue distribution formulas annually and a designated treasurer and auditor/controller should be included in the JPA agreement. The financial policy should define how each reserve amount is calculated and approved and clearly state the paramedic unit reimbursement formula in policy. Lastly it was recommended that the billing be implemented with monthly billing reconciliation procedures with compassionate care waiver policies. Stewart Gary, Chief Weber, Chief Tubbs, Emily Longfellow and Charlotte Jourdain answer questions of the Board of Directors.

Chair Devitt opened Public Comment

There was no Public Comments

Chair Devitt closed Public Comment

Chair Devitt thanked Stewart Gary from City Gate Associates LLC for all the hard work put into the report.

3.2 Presentation, Discussion, and Possible Action to Approve and Authorize Execution of Amended and Restated Joint Powers Agreement, and Recommend Adoption to Member Agency Governing Bodies.

Emily Longfellow- Legal Counsel presented the staff report and used a PowerPoint presentation. Charlotte Jourdain, Chief Tubbs answered questions from the Board of Directors.

Chair Devitt opened Public Comment

There was no Public Comment

Chair Devitt closed Public Comment

M/S Devitt, Chun voted unanimously to approve Resolution No. 2025-01 approving the Amended and Restated Joint Powers Agreement and recommending adoption by member agencies.

Vote by roll call:

Devitt – Aye Tucker – Aye Chun – Aye Cromwell - Absent

3.3 Receive and accept the FY 25 Audit Report, and Approve Related Member Agencies' Disbursements

Charlotte Jourdain presented the staff report Finance Manager- Samantha Miller attended via Zoom. Charlotte answered questions from the Board.

Chair Devitt opened Public Comment

There was no Public Comment

Chair Devitt closed Public Comment

M/S Chun, Tucker voted unanimously to Accept the Fiscal Year 2025 Financial Audit report and approve related member agencies' surplus revenue disbursements, in amounts consistent with that year's EMS resources deployment.

3.4 Receive a Report and Adopt the S.M.E.M.P.S. Accounts Payable Policy, and Depreciation Policy

Charlotte Jourdain presented the staff report. Charlotte answered questions from the board.

Chair Devitt opened Public Comment

There was no Public Comment

Chair Devitt closed Public Comment

M/S Chun, Tucker voted to adopt the attached Accounts Payable Policy and to adopt the Capital Assets and Depreciation Policy.

#### **4. CHIEF'S REPORT**

Chief Tubbs thanked Stuart Gary and the CityGate team he also highlighted the Captain Robert Grady and Mike Coleman whom will be receiving the life-saving medals from the California Emergency Medical Services and reiterate to the Board his retirement effective June 30,2026, Chief Hellyer will be stepping into the roll.

#### **5. BOARD OF DIRECTORS COMMENTS**

The Board thanked Chief Tubbs for all of his years of service and thanked staff for their work.

#### **6. ADJOURNMENT**

M/S Tucker, Chun to adjourn.

Vote by roll call:

Devitt -- Aye

Tucker -- Aye

Chun -- Aye

Meeting adjourned at 3:01 p.m.

Respectfully submitted by Serge Avila, Clerk to the S.M.E.M.P.S. Board

# SMEMPS

## Budget Report 2025-26

July 2025 through April 2026

	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Net Service Revenue				
Service Revenue				
Base Rate	5,700,069	7,483,313	(1,783,244)	76%
Mileage	1,170,067	1,572,916	(402,849)	74%
Oxygen	28,337	37,204	(8,867)	76%
Disposables				
ALS Disposables	806,221	1,050,369	(244,148)	77%
BLS Disposables	229,665	310,440	(80,775)	74%
Total Disposables	1,035,886	1,360,809	(324,923)	76%
IV Supplies	133,189	165,390	(32,201)	81%
EKG	472,250	627,540	(155,290)	75%
Miscellaneous EMS	17,894	92,475	(74,581)	19%
Total Service Revenue	8,557,692	11,339,647	(2,781,955)	75%
Contractual Allowance				
Medicare	(4,154,431)	(5,541,936)	1,387,505	75%
Medicaid	(738,700)	(970,501)	231,801	76%
Insurance	(40,463)	(52,491)	12,028	77%
Private Pay	(78,719)	(201,963)	123,244	39%
Bill Patient	(46,220)	(38,914)	(7,306)	119%
Total Contractual Allowance	(5,058,533)	(6,805,805)	1,747,272	74%
Bad Debt Write-Offs				
Collections	(197,013)	(210,303)	13,290	94%
Bad Debt Reversals	9,301	2,955	6,346	315%
Total Bad Debt Write-Offs	(187,712)	(207,348)	19,636	91%
Misc-Write Off	(27,162)	(9,856)	(17,306)	276%
Revenue Adjustments	(22,864)	(12,884)	(9,980)	177%
Net Service Revenue - Other				
Total Net Service Revenue	3,261,421	4,303,754	(1,042,333)	76%
Sent to Collections				
Collections Fees	(49,253)	(105,152)	55,899	47%
Sent to Collections - Other	197,013	210,303	(13,290)	94%
Total Sent to Collections	147,760	105,151	42,609	141%
Collections Adjustment	5,707	22,857	(17,150)	25%
Refunds				
Investment Earnings	368,555	300,000	68,555	123%
VRRP IGT	1,401,135	1,179,104	222,031	119%
Total Income	5,184,578	5,910,866	(726,288)	88%
Gross Profit	5,184,578	5,910,866	(726,288)	88%
Expense				
Office Expense				
Office Supplies	192	500	(308)	38%
Bank Fees	1,035	1,690	(655)	61%
Cloud Services	2,125	2,600	(475)	82%
Office Expense - Other		1,000	(1,000)	

# SMEMPS

## Budget Report 2025-26

July 2025 through April 2026

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
Total Office Expense	3,352	5,790	(2,438)	58%
Postage	50	400	(350)	13%
Computer and Internet Expenses		1,390	(1,390)	
EMS & Rescue Gear				
Rescue Gear	15,986	20,000	(4,014)	80%
Knox		3,000	(3,000)	
Small Tools & Equipment		3,000	(3,000)	
Misc. Supplies & Expense	896	1,000	(104)	90%
Total EMS & Rescue Gear	16,882	27,000	(10,118)	63%
Medical Supplies	146,016	200,000	(53,984)	73%
Linens	13,708	22,000	(8,292)	62%
Communications				
Tablet Command	8,369	8,081	288	104%
Cell Phones & Data Service	22,186	28,000	(5,814)	79%
Narcotics Tracking	2,520	2,700	(180)	93%
Communications - Other	1,239	3,000	(1,761)	41%
Total Communications	34,314	41,781	(7,467)	82%
Equipment Maintenance				
Defibrillator Service	18,569	18,569	0	100%
Gurney Maintenance	8,776	6,000	2,776	146%
Extrication Equipment Service		6,000	(6,000)	
Mechanical CPR Maintenance	10,038	8,500	1,538	118%
Airpaks		4,000	(4,000)	
Equipment Maintenance - Other		4,000	(4,000)	
Total Equipment Maintenance	37,383	47,069	(9,686)	79%
Vehicle Maintenance				
General Repair	38,611	120,000	(81,389)	32%
Tires	15,531	16,000	(469)	97%
Total Vehicle Maintenance	54,142	136,000	(81,858)	40%
Fuel	45,570	74,000	(28,430)	62%
Professional Services				
Legal	26,208	12,000	14,208	218%
Audit	12,375	12,375		100%
Professional Services - Other	32,867	100,000	(67,133)	33%
Total Professional Services	71,450	124,375	(52,925)	57%
DHCS Fees				
GEMT Audit Adjustment	167,896	250,000	(82,104)	67%
VRRP IGT	553,427	589,552	(36,125)	94%
VRRP IGT Admin Fees	110,685	117,910	(7,225)	94%
PP-GEMT IGT	263,571	279,106	(15,535)	94%
DHCS Fees - Other		5,000	(5,000)	
Total DHCS Fees	1,095,579	1,241,568	(145,989)	88%
CQI				
CQI - Other	195,946	199,751	(3,805)	98%
Total CQI	195,946	199,751	(3,805)	98%
Administrative Support				

# SMEMPS

## Budget Report 2025-26

July 2025 through April 2026

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
EMS Billing	105,035	155,941	(50,906)	67%
Finance Officer	83,958	100,000	(16,042)	84%
Admin Assistant	12,847	25,000	(12,153)	51%
Board Clerk	3,990	6,000	(2,010)	67%
Total Administrative Support	205,830	286,941	(81,111)	72%
Contract Emergency Services		225,000	(225,000)	
Insurance	87,571	88,739	(1,168)	99%
Training	5,470	20,000	(14,530)	27%
Prevention & Public Education		3,000	(3,000)	
Capital Equipment				
Medical Equipment	170,644	200,000	(29,356)	85%
Radio Equipment		50,000	(50,000)	
Apparatus Replacement				
Apparatus Replacement - Other		850,000	(850,000)	
Total Apparatus Replacement		850,000	(850,000)	
Rescue 9 Equipment	61,888	68,600	(6,712)	90%
IT Equipment	3,800	10,000	(6,200)	38%
Misc. Equipment		5,000	(5,000)	
Total Capital Equipment	236,332	1,183,600	(947,268)	20%
Total Expense	2,249,595	3,928,404	(1,678,809)	57%
Net Ordinary Income	2,934,983	1,982,462	952,521	148%
Net Income	2,934,983	1,982,462	952,521	148%

**SMEMPS**  
**Fund Balance**  
**As of April 30, 2026**

Apr 30, 26

**ASSETS**

**Current Assets**

**Checking/Savings**

LAIF 1,051,473

CAMP 8,782,644

Bank of Marin 2,916,828

**Total Checking/Savings** 12,750,945

**Accounts Receivable**

**Accounts Receivable**

Wittman Patient A/R 2,165,906

**Collections**

Allowance for doubtful Accounts (1,008,845)

Collections - Other 1,162,410

**Total Collections** 153,565

**Total Accounts Receivable** 2,319,471

**Total Accounts Receivable** 2,319,471

**Other Current Assets**

Prepaid Expenses 133,221

**Total Other Current Assets** 133,221

**Total Current Assets** 15,203,637

**TOTAL ASSETS** 15,203,637

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

Accounts Payable 2,947,625

**Total Accounts Payable** 2,947,625

**Total Current Liabilities** 2,947,625

**Total Liabilities** 2,947,625

**Equity**

**Fund Balance**

**Assigned Reserves**

Apparatus 3,486,422

Miscellaneous Equipment 1,830,893

GEMT Audit 791,955

**Total Assigned Reserves** 6,109,270

**Unassigned**

Operating Reserve 375,809

Unassigned - Other 2,836,085

**Total Unassigned** 3,211,894

**Total Fund Balance** 9,321,164

**Net Income** 2,934,847

**Total Equity** 12,256,011

**TOTAL LIABILITIES & EQUITY** 15,203,636

<b>VRRP IGT Program FY2014-15 through FY2025-26</b>			
<b>Fiscal Year</b>	<b>Wired to DHCS</b>	<b>Received from DHCS</b>	<b>Net New Funds</b>
2014-15	\$ (121,804)	\$ 226,933	\$ <b>105,129</b>
2015-16	\$ (167,533)	\$ 294,176	\$ <b>126,643</b>
2016-17	\$ (163,073)	\$ 299,082	\$ <b>136,009</b>
2017-18	\$ (191,512)	\$ 332,968	\$ <b>141,456</b>
2018-19	\$ (231,377)	\$ 612,500	\$ <b>381,123</b>
2019-20	\$ (226,198)	\$ 551,437	\$ <b>325,239</b>
2020-21	\$ (550,067)	\$ 1,357,552	\$ <b>807,484</b>
2021-22	\$ (290,518)	\$ 721,769	\$ <b>431,251</b>
2022-23	\$ (619,955)	\$ 1,590,924	\$ <b>970,969</b>
2023-24	\$ (626,377)	\$ 1,523,227	\$ <b>896,850</b>
2024-25	\$ (475,024)	\$ 1,151,987	\$ <b>676,963</b>
2025-26	\$ (664,112)	\$ 1,401,135	\$ <b>737,023</b>
<b>Total</b>	<b>\$ (4,327,550)</b>	<b>\$ 10,063,688</b>	<b>\$ 5,736,138</b>

<b>GEMT Program FY2009-10 through Dec 2022, as audited</b>					
<b>Fiscal Year</b>	<b>Cost Report Submission</b>	<b>ACA Adjustment</b>	<b>Audit Adjustment</b>	<b>Net Cash Receipts</b>	<b>Audit Adjustment %</b>
2009-10	\$ 98,857	\$ -	\$ (3,078)	\$ <b>95,779</b>	-3%
2010-11	\$ 262,091	\$ -	\$ (29,184)	\$ <b>232,907</b>	-11%
2011-12	\$ 16,938	\$ -	\$ (1,280)	\$ <b>15,658</b>	-8%
2012-13	\$ 21,649	\$ -	\$ (1,860)	\$ <b>19,789</b>	-9%
2013-14	\$ 52,444	\$ 17,369	\$ (3,640)	\$ <b>66,173</b>	-5%
2014-15	\$ 62,305	\$ 35,084	\$ (5,762)	\$ <b>91,627</b>	-6%
2015-16	\$ 37,083	\$ 70,672	\$ (9,975)	\$ <b>97,781</b>	-9%
2016-17	\$ 20,573	\$ 31,219	\$ 1,661	\$ <b>53,453</b>	3%
2017-18	\$ 118,274	\$ 27,710	\$ (13,312)	\$ <b>132,672</b>	-9%
2018-19	\$ 195,147	\$ 86,863	\$ (163,227)	\$ <b>282,010</b>	-58%
2019-20	\$ 257,156	\$ (102,704)	\$ (11,059)	\$ <b>143,393</b>	-7%
2020-21	\$ 293,800	\$ 4,840	\$ (140,690)	\$ <b>157,950</b>	-47%
2021-22	\$ 201,113	\$ (82,664)	\$ (4,668)	\$ <b>118,449</b>	-4%
July-Dec '22	\$ 71,425	\$ 18,728		\$ <b>90,153</b>	
<b>Total</b>	<b>\$ 1,708,855</b>	<b>\$ 107,117</b>	<b>\$ (386,073)</b>	<b>\$ 1,597,794</b>	<b>-8%</b>

<b>PP-GEMT IGT Program Jan 2023 through April 2026</b>			
<b>Fiscal Year</b>	<b>Revenue Received</b>	<b>Contributions Paid</b>	<b>Net Additional Revenue</b>
Jan-June '23	\$ 60,653	\$ (106,175)	\$ <b>(45,522)</b>
2023-24	\$ 449,061	\$ (199,418)	\$ <b>249,643</b>
2024-25	\$ 628,820	\$ (198,389)	\$ <b>430,431</b>
July '25 - Apr '26	\$ 525,337	\$ (263,571)	\$ <b>261,766</b>
<b>Total</b>	<b>\$ 1,663,870</b>	<b>\$ (767,553)</b>	<b>\$ 634,552</b>

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
<b>Acevedo &amp; Longfellow LLP</b>				
10/31/2025	legal services sept-oct 2025	Legal	4,116.00	
02/02/2026	legal services jan 2026	Legal	1,568.00	
03/01/2026	legal services feb 2026	Legal	8,036.00	
03/31/2026	legal services mar 2026	Legal	3,864.00	
04/30/2026	legal services apr 2026	Legal	8,624.00	
Total Acevedo & Longfellow LLP			26,208.00	0.00
<b>Air Exchange, Inc.</b>				
04/24/2026	service repair to bay 1 ambulance	Misc. Supplies & Expense	345.00	
Total Air Exchange, Inc.			345.00	0.00
<b>Allstar Fire Equipment Inc.</b>				
01/28/2026	r9 - halligan tool	Rescue Gear	262.07	
05/05/2026	R9 - 12 SCBAs	Rescue 9 Equipment	145,927.19	
Total Allstar Fire Equipment Inc.			146,189.26	0.00
<b>AT&amp;T FirstNet 287298752021</b>				
08/31/2025	data service - 2 ipads 628-226-8330 &626-226-8269	Cell Phones & Data Service	40.24	
09/30/2025	data service - 2 ipads 628-226-8330 &626-226-8269	Cell Phones & Data Service	40.24	
10/31/2025	data service - 2 ipads 628-226-8330 &626-226-8269	Cell Phones & Data Service	40.24	
11/30/2025	data service - 2 ipads 628-226-8330 &626-226-8269	Cell Phones & Data Service	3.70	
12/31/2025	data service - 2 ipads 628-226-8330 &626-226-8269	Cell Phones & Data Service	3.70	
03/13/2026	credit bal refund	Cell Phones & Data Service		3.70
Total AT&T FirstNet 287298752021			128.12	3.70
<b>AT&amp;T Mobility 287280605652</b>				
09/09/2025	ambulance data lines	Cell Phones & Data Service	216.15	
10/09/2025	ambulance data lines	Cell Phones & Data Service	216.15	
11/09/2025	ambulance data lines	Cell Phones & Data Service	216.15	
12/09/2025	ambulance data lines	Cell Phones & Data Service	218.65	
01/09/2026	ambulance data lines	Cell Phones & Data Service	218.65	
02/09/2026	ambulance data lines	Cell Phones & Data Service	218.65	
03/09/2026	ambulance data lines	Cell Phones & Data Service	218.65	
04/09/2026	ambulance data lines	Cell Phones & Data Service	218.65	
Total AT&T Mobility 287280605652			1,741.70	0.00
<b>Bank of Marin</b>				
05/01/2026	online banking maint fee	Bank Fees	0.15	
Total Bank of Marin			0.15	0.00
<b>Bill.com</b>				
09/18/2025	monthly AP service	Cloud Services	202.04	
10/20/2025	monthly AP service	Cloud Services	211.77	
11/18/2025	monthly AP service	Cloud Services	198.50	
12/18/2025	monthly AP service	Cloud Services	200.64	
01/21/2026	monthly AP service	Cloud Services	200.64	
02/18/2026	monthly AP service	Cloud Services	234.82	
03/19/2026	monthly AP service	Cloud Services	238.58	
04/19/2026	monthly AP service	Cloud Services	237.99	
05/19/2026	monthly AP service	Cloud Services	254.06	
Total Bill.com			1,979.04	0.00
<b>Bound Tree Medical, LLC</b>				
09/03/2025	atropine, ars for needle decompression, rechargeable batteries for suction units	Medical Supplies	653.61	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
09/03/2025	suction canisters, endotracheal tube holders, masks, extrication collars, oxygen masks, thermome...	Medical Supplies	246.92	
09/04/2025	epi kits, gloves	Medical Supplies	112.50	
09/10/2025	sodium chloride iv solution, iv catheters, gloves, atropine, calcium chloride, epinephrine, oral...	Medical Supplies	3,833.63	
09/15/2025	acetaminophen	Medical Supplies	29.88	
09/16/2025	transport unit	Medical Supplies	380.08	
09/30/2025	8 in extension sets, iv solution sodium chloride, germicidal disp wipes, gloves, glucose, glucag...	Medical Supplies	4,510.63	
09/30/2025	fitted sheets, fleece blankets	Linens	895.30	
10/08/2025	nebulizers, suction canisters, suction tubing, penlights, gloves, intubated filter lines, blood ...	Medical Supplies	271.74	
10/08/2025	glucocard vital test strips, halo seals, 3.6v batteries, npa kits, burnfree dressing, blood pres...	Medical Supplies	367.80	
10/09/2025	gloves, blood pressure cuffs, foam yellow emergency blankets	Medical Supplies	227.62	
10/17/2025	cervical collars, iv start kits, nibp cuffs	Medical Supplies	659.93	
10/20/2025	ondansetron, AEDs	Medical Supplies	3,486.63	
10/28/2025	blood glucose meter	Medical Supplies	27.84	
10/31/2025	oral airway kits	Medical Supplies	10.02	
11/04/2025	oral-nasal cannula, iv flush syringes, stopcock syringe attach, gloves, surgical masks, glucagon...	Medical Supplies	8,755.67	
11/04/2025	fitted sheets, yellow highway blankets	Linens	717.04	
11/05/2025	8 in extension sets, iv catheters	Medical Supplies	1,823.16	
11/05/2025	oxygen regulator	Medical Supplies	88.47	
11/06/2025	adenosine, aspirin, masks, glucagon, suction kits	Medical Supplies	478.70	
11/10/2025	amiodarone	Medical Supplies	64.95	
11/12/2025	emesis bags	Medical Supplies	308.16	
11/12/2025	fitted sheets, yellow highway blankets, fleece blankets	Linens	2,175.12	
11/17/2025	omni pro x bls/als systems, infection control	Medical Supplies	1,284.75	
11/24/2025	vacuum splints	Medical Supplies	347.38	
12/02/2025	electrodes, gloves	Medical Supplies	685.44	
12/02/2025	naloxone, adrenalin	Medical Supplies	649.35	
12/03/2025	iv start kits, iv admin sets, glucagon, ondansetron, adenosine, epinephrine, iv solution, iv cat...	Medical Supplies	5,587.42	
12/04/2025	amiodarone, electrodes	Medical Supplies	829.28	
12/10/2025	mcgrath mac handle 2.5 lcd color display	Medical Equipment	1,759.43	
12/10/2025	mcgrath mac handle 2.5 lcd color display	Medical Equipment	1,759.43	
12/12/2025	surgical tape	Medical Supplies	40.39	
12/15/2025	fleece blankets	Linens	973.59	
12/16/2025	gloves, iv flush syringes, iv start kits	Medical Supplies	2,073.18	
12/16/2025	electrodes, ob kits	Medical Supplies	856.47	
12/17/2025	return 12/17/25, inv #70373882	Medical Supplies		685.44
12/31/2025	ems drug medication pouches	Medical Supplies	79.72	
01/02/2026	adenosine, aspirin, glucagon, cold packs, blood glucose meters, glucocard test strips, iv cathet...	Medical Supplies	5,882.19	
01/02/2026	fitted sheets, fleece blankets	Linens	1,462.32	
01/05/2026	heimlich chest drain valves, ob kits, bandages, alcohol prep pads, epinephrine, aspirin, atropin...	Medical Supplies	953.08	
01/06/2026	endotracheal tube holders, gloves, oral airway kits, aspirin, eye flush solution, patient transp...	Medical Supplies	87.83	
01/08/2026	epi kits	Medical Supplies	75.21	
01/08/2026	adrenalin	Medical Supplies	479.85	
01/12/2026	epi kits	Medical Supplies	50.13	
01/14/2026	amiodarone	Medical Supplies	194.85	
01/15/2026	3.6v batteries	Medical Supplies	78.09	
01/20/2026	iv catheters	Medical Supplies	282.97	
01/20/2026	germicidal disp wipes, emesis bags	Medical Supplies	445.93	
01/20/2026	germicidal disp wipes, emesis bags	Linens	0.00	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
01/20/2026	manometer bacterial filters, 8 in extension sets, iv solution, gloves, extrication collars	Medical Supplies	3,677.93	
01/20/2026	manometer bacterial filters, 8 in extension sets, iv solution, gloves, extrication collars	Linens	0.00	
01/21/2026	epinephrine, glucagon, nitroglycerin lingual spray, oral/nasal cannula, capnography lines, masks...	Medical Supplies	2,471.24	
01/21/2026	fitted sheets	Linens	492.42	
01/23/2026	adenosine	Medical Supplies	246.45	
01/26/2026	go-pap med masks w/ neb canister & neb-connect	Medical Supplies	384.52	
01/29/2026	pal strap kits	Medical Supplies	226.14	
01/30/2026	arm slings	Medical Supplies	52.31	
02/02/2026	trauma shears, nitroglycerin tabs, endotracheal tube holders, combat gauze, gloves, disposable r...	Medical Supplies	580.94	
02/09/2026	patient transporter, pressure infusers, glucagon, defib pads, diphenhydramine, suction cups, end...	Medical Supplies	6,728.00	
02/09/2026	fleece blankets	Linens	230.95	
02/13/2026	triage tags, extrication collars, ear thermometers and covers	Medical Supplies	1,411.01	
02/13/2026	fitted sheets	Linens	522.87	
02/17/2026	fentanyl	Medical Supplies	2,612.96	
02/19/2026	oxygen cylinders	Medical Supplies	1,526.22	
02/19/2026	oxygen regulators, gaskets, magnesium sulfate, suction tips	Medical Supplies	669.44	
03/03/2026	epinephrine	Medical Supplies	1,021.65	
03/03/2026	gloves, electrodes	Medical Supplies	887.55	
03/03/2026	suction canisters	Medical Supplies	131.94	
03/04/2026	iv catheters, iv solution, iv start kits, gloves, naloxone, ondansetron, sodium bicarbonate, o2 ...	Medical Supplies	3,707.30	
03/04/2026	fitted sheets, fleece blankets	Linens	1,476.07	
03/04/2026	oral-nasal cannula, naloxone	Medical Supplies	315.30	
03/10/2026	lifepak 1000 battery replace kits	Medical Supplies	1,126.92	
03/11/2026	epi kits, trauma shears, splints, gloves, forceps, biohazard bags	Medical Supplies	124.01	
03/12/2026	fiber optic laryngoscope	Medical Supplies	63.34	
03/23/2026	pedi immobilization boards, iv catheters, oral-nasal cannula, halo seals, splints, trauma dressi...	Medical Supplies	2,247.41	
03/23/2026	fitted sheets, fleece blankets	Linens	1,014.17	
03/31/2026	iv solution, go-pap/capno kits, gloves	Medical Supplies	782.18	
04/01/2026	breathers, intubation kits, iv cells, medicine cells, first aid remedy kit	Medical Supplies	1,231.23	
04/02/2026	epi kits	Medical Supplies	74.52	
04/07/2026	hot packs	Medical Supplies	44.31	
04/09/2026	patient transporters, extrication collars, supraglottic airways, o2 resus packs, ob kits, halo c...	Medical Supplies	597.62	
04/09/2026	gray blankets	Linens	30.80	
04/09/2026	sodium chloride iv solution, iv flush syringes, 8" exten sets, iv catheters, gloves, ondansetron...	Medical Supplies	8,270.68	
04/09/2026	eye wash solution, patient transporters, o2 resus packs, supraglottic airways, endotracheal tubes	Medical Supplies	380.24	
04/10/2026	g3+ loan n go	Medical Supplies	742.88	
04/15/2026	iv start kits, sodium chloride iv solution, lancets, capno kits, trauma dressing	Medical Supplies	1,544.09	
04/15/2026	fitted sheets	Linens	871.45	
04/16/2026	return 4/16/26, inv #70377456	Medical Supplies		715.44
04/24/2026	electrodes, oral/nasal cannula	Medical Supplies	287.87	
04/24/2026	gloves	Medical Supplies	541.67	
04/27/2026	gloves	Medical Supplies	241.53	
05/01/2026	gloves	Medical Supplies	1,625.01	
05/04/2026	adhesive bandages, lancets, alcohol prep pads, gloves	Medical Supplies	106.03	
05/04/2026	gloves, electrodes	Medical Supplies	289.40	
05/04/2026	suction unit	Medical Supplies	1,376.54	
05/08/2026	gloves	Medical Supplies	812.50	
05/08/2026	npa kits, oral airway kits, adenosine, electrodes, blue wrap bandages, gauze pads, arm slings, s...	Medical Supplies	4,111.60	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
05/08/2026	oral/nasal cannula, ondansetron, albuterol, ipratropium bromide	Medical Supplies	1,090.83	
05/11/2026	midazolam	Medical Supplies	291.78	
05/15/2026	splints, stretcher, iv catheters	Medical Supplies	2,309.50	
Total Bound Tree Medical, LLC			118,647.00	1,400.88
<b>Buck's Saw Service, Inc.</b>				
09/11/2025	starter cover and rope	Rescue Gear	181.08	
Total Buck's Saw Service, Inc.			181.08	0.00
<b>BWS Distributors, Inc.</b>				
12/23/2025	66l rki 4 gas mix 50%lel/12%o2	Misc. Supplies & Expense	245.80	
12/23/2025	34l - 10 ppm hydrogen cyanide	Misc. Supplies & Expense	305.15	
Total BWS Distributors, Inc.			550.95	0.00
<b>CDCE, Inc.</b>				
10/29/2025	installation customer site	IT Equipment	3,800.00	
Total CDCE, Inc.			3,800.00	0.00
<b>Charlotte Jourdain</b>				
02/28/2026	feb 2026 consulting services - jpa amendment & bylaws	Professional Services	8,312.50	
03/31/2026	mar 2026 consulting services - AP policy, depr policy, JPA agreement, plan of operations	Professional Services	7,875.00	
Total Charlotte Jourdain			16,187.50	0.00
<b>Citygate Associates, LLC</b>				
08/31/2025	operational, fiscal, & governance analysis - aug services	Professional Services	2,687.50	
09/30/2025	operational, fiscal, & governance analysis - sept services	Professional Services	946.00	
01/31/2026	operational, fiscal, & governance analysis - jan services	Professional Services	1,155.63	
02/28/2026	operational, fiscal, & governance analysis - feb services	Professional Services	1,752.25	
03/31/2026	operational, fiscal, & governance analysis - mar services	Professional Services	1,612.50	
04/30/2026	operational, fiscal, & governance analysis - apr services	Professional Services	2,323.24	
Total Citygate Associates, LLC			10,477.12	0.00
<b>DHCS - GEMT Audit</b>				
09/23/2025	GEMT Supplemental Payment Program - 2018-19 final audit adjustment	GEMT Audit Adjustment	163,227.04	
10/13/2025	GEMT Supplemental Payment Program - 2021-22 final audit adjustment	GEMT Audit Adjustment	4,668.46	
Total DHCS - GEMT Audit			167,895.50	0.00
<b>DHCS - IGT</b>				
11/19/2025	CY 2024 VRRP IGT - Partnership HealthPlan of CA	VRRP IGT	395,684.00	
11/19/2025	CY 2024 VRRP IGT 20% admin fee - Partnership HealthPlan of CA	VRRP IGT Admin Fees	79,137.00	
11/19/2025	CY 2024 VRRP IGT - Kaiser	VRRP IGT	157,743.00	
11/19/2025	CY 2024 VRRP IGT 20% admin fee - Kaiser	VRRP IGT Admin Fees	31,548.00	
Total DHCS - IGT			664,112.00	0.00
<b>DHCS - PP-GEMT IGT</b>				
10/09/2025	PP-GEMT IGT CY 2025 Inv #4	PP-GEMT IGT	62,937.14	
01/06/2026	PP-GEMT IGT CY 2026 Inv #1	PP-GEMT IGT	68,550.66	
04/13/2026	PP-GEMT IGT CY 2026 Inv #2	PP-GEMT IGT	68,650.33	
Total DHCS - PP-GEMT IGT			200,138.13	0.00
<b>Diego Truck Repair, Inc.</b>				
09/08/2025	m4 - replace starter	General Repair	2,080.59	
10/07/2025	m10 - replace transmission filter	General Repair	153.16	
10/09/2025	r9 - check engine light on	General Repair	1,890.32	
11/26/2025	M7R - repair squealing belts	General Repair	717.34	
12/04/2025	m1 - repair fuel tank straps, catalytic converter	General Repair	4,553.15	
12/22/2025	r9 - replace left front body mount	General Repair	489.50	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
01/01/2026	M7R repair - left rear tires came off, performed complete rear brake job	General Repair	8,578.21	
01/24/2026	M7R - repair brake leak	General Repair	1,876.05	
02/20/2026	r9 - check engine light, abs light, trans light	General Repair	392.06	
03/09/2026	r9 - check engine light on - low LARMF, replace DEF injector, NOX sensor	General Repair	3,158.97	
03/30/2026	m4 - tow and repair for check engine light/smoke, replace clamp and gasket at DPF	General Repair	1,182.14	
04/07/2026	r9 - repair coolant leak	General Repair	1,067.15	
04/07/2026	r9 - repair power steering leak	General Repair	326.46	
04/24/2026	r9 - repair coolant leak	General Repair	327.34	
Total Diego Truck Repair, Inc.			26,792.44	0.00
<b>East Bay Tire Co., Inc.</b>				
09/12/2025	m4 - 6 new tires	Tires	2,915.55	
01/06/2026	r9 - new tires	Tires	2,207.00	
01/16/2026	m10 - 2 new tires	Tires	1,030.58	
03/16/2026	m6 - new tires	Tires	1,107.81	
04/23/2026	m1 - new tires	Tires	1,674.88	
04/29/2026	m1 - valve stem ext	Tires	52.50	
Total East Bay Tire Co., Inc.			8,988.32	0.00
<b>George Petersen Insurance Agency</b>				
09/12/2025	auto policy - 1 of 4 quarterly payments	Insurance	4,199.00	
09/12/2025	commercial package - 1 of 4 quarterly payments	Insurance	21,928.81	
12/17/2025	auto policy - 2 of 4 quarterly payments	Insurance	4,199.00	
12/17/2025	commercial package - 2 of 4 quarterly payments	Insurance	18,310.00	
03/08/2026	auto policy - 3 of 4 quarterly payments	Insurance	4,199.00	
03/08/2026	commercial package - 3 of 4 quarterly payments	Insurance	18,310.00	
Total George Petersen Insurance Agency			71,145.81	0.00
<b>Golden Hills Finance</b>				
08/31/2025	aug finance - PP-GEMT, insurance, CalCoast/collections, budget, Board reports, routine maintenance	Finance Officer	9,538.23	
09/30/2025	sept finance - PP-GEMT, insurance, collections, budget, Board reports, Fin Comm mtg, GEMT, audit, routine m	Finance Officer	8,337.50	
10/31/2025	oct finance - GEMT, audit, PP-GEMT, routine maintenance	Finance Officer	7,068.75	
11/30/2025	nov finance - VRRP IGT, GEMT, audit, routine maintenance	Finance Officer	5,981.25	
12/31/2025	dec finance - Board reports, GEMT, audit, PP-GEMT, routine maintenance	Finance Officer	6,960.00	
01/31/2026	jan finance - 1099s, SCO financial transactions report, GEMT, audit, PP-GEMT, routine maintenance	Finance Officer	10,875.00	
02/28/2026	feb finance - audit, SCO financial transactions report, GEMT, VRRP IGT, routine maintenance	Finance Officer	10,367.50	
03/31/2026	mar finance - budget, finance policies, audit, PP-GEMT, VRRP IGT, GEMT, Board reports, routine maintenance	Finance Officer	9,896.25	
04/30/2026	apr finance - budget, fin policies, SCO reports, Board reports, Board mtg, chief/admin transition, PP-GEMT, rou	Finance Officer	9,968.75	
Total Golden Hills Finance			78,993.23	0.00
<b>Golden State Emergency Vehicle ServiceInc</b>				
09/22/2025	wash,flt,urethane cab lockdown	General Repair	54.06	
12/14/2025	r9 parts	General Repair	158.00	
Total Golden State Emergency Vehicle ServiceInc			212.06	0.00
<b>Knox Company</b>				
03/23/2026	knox box upgrades - medvaults (11)	Medical Equipment	33,266.19	
Total Knox Company			33,266.19	0.00
<b>Language Line Services, Inc.</b>				
08/31/2025	ipad communications/translation app	Communications	122.80	
09/30/2025	ipad communications/translation app	Communications	24.35	
10/31/2025	ipad communications/translation app	Communications	87.20	
11/30/2025	ipad communications/translation app	Communications	49.95	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
12/31/2025	ipad communications/translation app	Communications	167.07	
01/31/2026	ipad communications/translation app	Communications	42.55	
02/28/2026	ipad communications/translation app	Communications	32.60	
03/31/2026	ipad communications/translation app	Communications	163.63	
04/30/2026	ipad communications/translation app	Communications	140.49	
Total Language Line Services, Inc.			830.64	0.00
<b>Life-Assist, Inc</b>				
09/18/2025	SpO2/SpCO sensors	Medical Supplies	6,702.49	
03/09/2026	turkel safety thoracentesis systems (10)	Medical Supplies	450.66	
03/09/2026	turkel safety thoracentesis systems (35)	Medical Supplies	1,577.30	
Total Life-Assist, Inc			8,730.45	0.00
<b>Linde Gas &amp; Equipment, Inc.</b>				
09/23/2025	cylinder rental, oxygen	Medical Supplies	55.45	
10/22/2025	cylinder rental, oxygen	Medical Supplies	56.90	
11/22/2025	cylinder rental, oxygen	Medical Supplies	57.50	
12/23/2025	cylinder rental, oxygen	Medical Supplies	59.20	
01/22/2026	cylinder rental, oxygen	Medical Supplies	59.86	
02/05/2026	cylinder rental, oxygen	Medical Supplies	768.39	
02/17/2026	cylinder rental, oxygen	Medical Supplies	1,294.97	
02/22/2026	cylinder rental, oxygen	Medical Supplies	120.47	
03/13/2026	cylinder rental, oxygen	Medical Supplies	180.95	
03/22/2026	cylinder rental, oxygen	Medical Supplies	647.55	
04/16/2026	cylinder rental, oxygen - inspection and retest	Medical Supplies	344.70	
04/22/2026	cylinder rental, oxygen	Medical Supplies	659.95	
04/30/2026	cylinder rental, oxygen	Medical Supplies	479.31	
04/30/2026	cylinder rental, oxygen	Medical Supplies	1,197.85	
Total Linde Gas & Equipment, Inc.			5,983.05	0.00
<b>LN Curtis</b>				
10/27/2025	r9 - maxiforce g3 relief valves, air hoses, shutoff adapters	Rescue Gear	1,291.15	
Total LN Curtis			1,291.15	0.00
<b>Marin County Fire Department</b>				
04/01/2026	fy2026 ems cost share - physician medical direction, ems nurse educator, ems nurse cqj ,ems spec...	CQI	195,946.14	
Total Marin County Fire Department			195,946.14	0.00
<b>Mill Valley</b>				
09/29/2025	aug fuel	Fuel	3,443.65	
10/21/2025	sept fuel	Fuel	3,357.71	
10/21/2025	aug repairs	General Repair	3,701.44	
11/18/2025	oct fuel	Fuel	3,300.11	
11/18/2025	oct repairs	General Repair	1,669.86	
12/01/2025	nov fuel	Fuel	3,330.26	
01/21/2026	dec fuel	Fuel	3,009.74	
01/21/2026	dec repairs	General Repair	4,014.23	
02/26/2026	jan fuel	Fuel	2,459.25	
02/26/2026	jan repairs	General Repair	124.20	
03/05/2026	feb fuel	Fuel	3,082.93	
03/05/2026	feb repairs	General Repair	144.90	
04/08/2026	mar fuel	Fuel	4,120.24	
04/08/2026	mar repairs	General Repair	219.28	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
05/04/2026	apr fuel	Fuel	3,627.90	
05/04/2026	apr repairs	General Repair	1,021.60	
Total Mill Valley			40,627.30	0.00
<b>OConnor &amp; Company</b>				
01/31/2026	fy25 audit services billing through 1.31.26	Audit	4,907.50	
02/28/2026	fy25 audit services billing through 2.28.26	Audit	7,467.50	
04/30/2026	review revised financial policies	Professional Services	430.00	
Total OConnor & Company			12,805.00	0.00
<b>Professional Sales and Service, L.C.</b>				
10/01/2025	m4 - repair rear AC	General Repair	437.50	
Total Professional Sales and Service, L.C.			437.50	0.00
<b>Serge Avila</b>				
04/30/2026	board clerk services 8/1/25-5/30/26	Board Clerk	3,990.00	
Total Serge Avila			3,990.00	0.00
<b>Southern Marin Fire</b>				
11/04/2025	home depot - nails for r9	Rescue Gear	239.22	
11/04/2025	paul cole - confined space class (morlock & young)	Training	2,000.00	
11/04/2025	code 3 rescue - rope rescue ops class (riddle)	Training	1,100.00	
11/04/2025	3 months mdc	Communications	39.72	
11/04/2025	fire rescue designs - r9 gear	Rescue Gear	113.40	
11/04/2025	harken/cascade rescue - r9 carabiners (40)	Rescue Gear	1,148.85	
11/04/2025	fastrak	Fuel	140.00	
11/04/2025	iec training - structural collapse class (sink)	Training	1,250.00	
11/04/2025	gme supply - r9 rope rescue gear	Rescue Gear	140.63	
03/30/2026	fy26 tablet command shared costs	Tablet Command	8,369.23	
04/30/2026	savelives.com - r9 gas monitor hoses	Rescue Gear	270.00	
04/30/2026	van bebber bros - r9 repair	Rescue Gear	1,756.54	
04/30/2026	van bebber bros - r9 repair	Rescue Gear	1,989.20	
04/30/2026	haas alert - safety cloud direct software subscription	Cell Phones & Data Service	1,974.00	
04/30/2026	outdoor research - r9 extrication gloves	Rescue Gear	389.70	
04/30/2026	sterling rope - r9 rope	Rescue Gear	1,933.32	
04/30/2026	amazon - hearing pro for r9 helmets	Rescue Gear	669.03	
04/30/2026	rescue direct - r9 shoring guides	Rescue Gear	127.69	
04/30/2026	cmc rescue - r9 rope bag	Rescue Gear	44.38	
04/30/2026	home depot - r9 cordless tool replacement	Rescue Gear	3,494.61	
04/30/2026	home depot - r9 cordless tool replacement	Rescue Gear	21.59	
04/30/2026	home depot - r9 cordless tool replacement	Rescue Gear	119.04	
04/30/2026	mes - custom seek repair r9	Rescue Gear	117.32	
04/30/2026	home depot - r9 lights and batteries	Rescue Gear	754.50	
04/30/2026	3 months mdc	Communications	40.22	
Total Southern Marin Fire			28,242.19	0.00
<b>Station Automation, Inc.</b>				
10/05/2025	controlled substance module - annual license - Nov 26-Nov 26	Narcotics Tracking	2,520.00	
Total Station Automation, Inc.			2,520.00	0.00
<b>Stryker Sales, LLC</b>				
09/17/2025	repair power pro cot - smart battery pack option	Gurney Maintenance	5,759.66	
09/18/2025	lp35 accessories - nibp cuffs	Medical Equipment	284.71	
09/20/2025	lp35 accessories - cables, spo2 sensors, nibp tubing	Medical Equipment	1,957.41	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
09/30/2025	stair chairs (4)	Medical Equipment	20,656.00	
09/30/2025	power pro ambulance cot repair - foot end fastener assembly	Gurney Maintenance	2,310.89	
01/19/2026	repair mts power load	Gurney Maintenance	705.62	
01/20/2026	credit refund from overpmt (LP35)	Medical Equipment		3,861.42
Total Stryker Sales, LLC			31,674.29	3,861.42
<b>Teleflex LLC</b>				
12/03/2025	ez io 45mm, 15mm, and 25mm needle sets + stabilizers	Medical Supplies	4,359.08	
12/12/2025	ez-io power driver	Medical Supplies	1,306.63	
01/20/2026	ez-io 25mm needle set and stabilizer box (2)	Medical Supplies	1,330.00	
01/20/2026	sales tax omitted on previously paid inv #9511084471 (ez-io 25mm needle set and stabilizer box (3))	Medical Supplies	123.03	
03/17/2026	ez-io 25mm needle set and stabilizer box (3)	Medical Supplies	2,179.54	
Total Teleflex LLC			9,298.28	0.00
<b>Tiburon Fire Protection District</b>				
09/30/2025	aug admin	Admin Assistant	889.04	
09/30/2025	sept admin	Admin Assistant	889.04	
09/30/2025	aug & sept - GEMT audits	Admin Assistant	494.58	
09/30/2025	usps - mail to GHF	Postage	11.95	
09/30/2025	amazon - m10 windshield wipers	General Repair	86.55	
10/31/2025	oct admin	Admin Assistant	889.04	
11/30/2025	nov admin	Admin Assistant	889.04	
11/30/2025	amazon - rechargeable replacement batteries for m10 emergency lighting	General Repair	28.78	
12/31/2025	dec admin	Admin Assistant	889.04	
01/31/2026	jan admin	Admin Assistant	889.04	
01/31/2026	usps - SMEMPS mail sent to GHF	Postage	12.85	
02/28/2026	feb admin	Admin Assistant	889.04	
02/28/2026	usps - SMEMPS mail sent to GHF	Postage	11.95	
03/31/2026	mar admin	Admin Assistant	889.04	
03/31/2026	mar - GEMT, bylaws, finance policy review	Admin Assistant	1,318.88	
03/31/2026	usps - SMEMPS mail sent to GHF	Postage	12.95	
04/30/2026	april admin	Admin Assistant	889.04	
04/30/2026	april - GEMT, bylaws, finance policy review	Admin Assistant	1,318.88	
04/30/2026	adobe acrobat pro	Office Supplies	192.45	
Total Tiburon Fire Protection District			11,491.18	0.00
<b>Trilogy Medwaste West LLC</b>				
08/31/2025	med waste disposal - 38gal rmw reusable tub	Medical Supplies	181.50	
10/31/2025	med waste disposal - 38gal rmw reusable tub	Medical Supplies	181.81	
01/31/2026	med waste disposal - 38gal rmw reusable tub	Medical Supplies	181.68	
04/30/2026	med waste disposal - 38gal rmw reusable tub	Medical Supplies	181.92	
Total Trilogy Medwaste West LLC			726.91	0.00
<b>Verizon 242280960</b>				
09/10/2025	lines for matt barnes	Cell Phones & Data Service	38.01	
10/10/2025	lines for matt barnes & data lines for LP35 modems	Cell Phones & Data Service	367.82	
11/10/2025	lines for matt barnes & data lines for LP35 modems	Cell Phones & Data Service	229.11	
12/10/2025	lines for matt barnes & data lines for LP35 modems	Cell Phones & Data Service	209.03	
01/10/2026	lines for matt barnes & data lines for LP35 modems	Cell Phones & Data Service	208.87	
02/10/2026	lines for matt barnes & data lines for LP35 modems	Cell Phones & Data Service	208.71	
03/10/2026	lines for matt barnes & data lines for LP35 modems	Cell Phones & Data Service	208.55	
04/10/2026	lines for matt barnes & data lines for LP35 modems	Cell Phones & Data Service	208.83	

**SMEMPS**  
**Vendor Payments**  
**August 29, 2025 through May 19, 2026**

Date	Memo	Account	Debit	Credit
Total Verizon 242280960			1,678.93	0.00
<b>Verizon 442280800</b>				
09/10/2025	ambulance cell phones and ipads	Cell Phones & Data Service	1,607.68	
10/10/2025	ambulance cell phones and ipads	Cell Phones & Data Service	1,607.48	
11/10/2025	ambulance cell phones and ipads	Cell Phones & Data Service	1,607.46	
12/10/2025	ambulance cell phones and ipads	Cell Phones & Data Service	1,607.44	
01/10/2026	ambulance cell phones and ipads	Cell Phones & Data Service	1,607.63	
02/10/2026	ambulance cell phones and ipads	Cell Phones & Data Service	1,607.61	
03/10/2026	ambulance cell phones and ipads	Cell Phones & Data Service	1,607.55	
04/10/2026	ambulance cell phones and ipads	Cell Phones & Data Service	1,650.96	
Total Verizon 442280800			12,903.81	0.00
<b>Western Extrication Specialists, Inc</b>				
04/09/2026	r9 extrication tools - spreader, cutter, telescopic ram	Rescue 9 Equipment	61,888.21	
Total Western Extrication Specialists, Inc			61,888.21	0.00
<b>WEX Bank</b>				
09/06/2025	chevron fuel charges	Fuel	1,399.91	
10/06/2025	chevron fuel charges	Fuel	1,443.38	
11/06/2025	chevron fuel charges	Fuel	1,391.26	
12/06/2025	chevron fuel charges	Fuel	959.15	
01/06/2026	chevron fuel charges	Fuel	1,762.54	
02/06/2026	chevron fuel charges	Fuel	1,549.62	
03/06/2026	chevron fuel charges	Fuel	1,587.53	
04/06/2026	chevron fuel charges	Fuel	2,670.47	
05/06/2026	chevron fuel charges	Fuel	2,707.01	
Total WEX Bank			15,470.87	0.00
<b>Wittman Enterprises, LLC</b>				
09/12/2025	aug billing services	EMS Billing	11,160.08	
10/22/2025	sept billing services	EMS Billing	11,429.65	
12/04/2025	oct billing services	EMS Billing	12,222.01	
12/12/2025	nov billing services	EMS Billing	10,380.20	
01/25/2026	dec billing services	EMS Billing	12,616.02	
03/18/2026	jan billing services	EMS Billing	7,569.27	
03/22/2026	feb billing services	EMS Billing	11,315.37	
04/14/2026	mar billing services	EMS Billing	15,452.63	
05/12/2026	apr billing services	EMS Billing	14,244.28	
Total Wittman Enterprises, LLC			106,389.51	0.00
<b>TOTAL</b>			<b>2,130,904.01</b>	<b>5,266.00</b>

**Cash Receipts, Unreconciled**  
**May 1-19, 2026**

<b>Insurance</b>	<b>Deposit Amount</b>
aarp	4,073.30
aetna	3,309.26
anthem blue	7,061.78
blue shield	15,561.22
ca pacific	4,041.93
cigna	2,757.81
cigna edge	2,580.91
medi-cal	2,402.17
noridian	35,696.22
remote	87,613.99
united healthcare	2,759.75
wps	313.09
zp alignment	262.05
<b>Grand Total</b>	<b>168,433.48</b>

**SMEMPS Net Collections**  
**July 1, 2025 - April 30, 2026**

**July 2025 - April 2026**

Insurance	896,280.35
Kaiser	399,960.03
Kaiser medi-cal	117,902.35
Kaiser medicare	214,999.76
Medi-Cal	71,798.10
Medi-Cal HMO	414,766.72
Medicare	560,799.48
Medicare HMO	113,272.35
Private Pay	221,227.44
<b>Total</b>	<b>3,011,006.58</b>

	<b>Jul-25</b>	<b>Aug-25</b>	<b>Sep-25</b>
Insurance	93,329.64	94,589.32	86,807.44
Kaiser	53,648.51	35,536.82	37,640.67
Kaiser medi-cal	17,334.32	6,614.98	16,241.52
Kaiser medicare	21,737.29	18,407.59	22,494.90
Medi-Cal	14,272.54	11,449.57	7,846.32
Medi-Cal HMO	55,670.99	45,374.60	25,530.07
Medicare	44,289.04	42,676.83	63,108.75
Medicare HMO	10,567.88	10,992.90	8,261.22
Private Pay	19,576.02	14,058.53	24,292.67
<b>Total</b>	<b>330,426.23</b>	<b>279,701.14</b>	<b>292,223.56</b>

	<b>Oct-25</b>	<b>Nov-25</b>	<b>Dec-25</b>
Insurance	100,849.27	96,562.52	89,860.70
Kaiser	38,820.70	16,929.73	60,460.46
Kaiser medi-cal	16,470.99	13,969.36	8,060.51
Kaiser medicare	22,124.76	17,861.91	20,089.72
Medi-Cal	3,560.61	4,731.91	5,992.48
Medi-Cal HMO	44,561.00	36,586.65	36,514.51
Medicare	53,375.30	46,441.14	59,276.91
Medicare HMO	6,444.77	5,509.64	14,098.45
Private Pay	20,108.69	21,562.55	24,641.72
<b>Total</b>	<b>306,316.09</b>	<b>260,155.41</b>	<b>318,995.46</b>

	<b>Jan-26</b>	<b>Feb-26</b>	<b>Mar-26</b>	<b>Apr-26</b>
Insurance	52,946.93	65,454.20	115,700.10	100,180.23
Kaiser	27,697.28	22,280.57	68,216.54	38,728.75
Kaiser medi-cal	8,862.10	7,831.81	6,187.84	16,328.92
Kaiser medicare	14,306.72	22,267.89	30,996.12	24,712.86
Medi-Cal	4,788.30	8,349.93	7,228.81	3,577.63
Medi-Cal HMO	32,395.14	29,902.99	53,166.41	55,064.36
Medicare	21,670.73	95,831.80	73,374.68	60,754.30
Medicare HMO	9,841.88	7,804.88	13,400.55	26,350.18
Private Pay	19,412.34	23,869.11	22,403.59	31,302.22
<b>Total</b>	<b>191,921.42</b>	<b>283,593.18</b>	<b>390,674.64</b>	<b>356,999.45</b>

# **SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM**

**For the Meeting of May 27, 2026**

To: Board of Directors  
From: Emily Longfellow, General Counsel  
Subject: Approval of Resolution Appointing Chief Hellyer as Executive Officer

---

## **RECOMMENDATION**

Staff recommends that the Board adopt the attached Resolution approving Chief Hellyer as the Executive Officer for SMEMPS.

## **BACKGROUND AND DISCUSSION**

The Executive Officer/Liaison Chief is responsible for the day-to-day administration and operation of SMEMPS. The Executive Officer is appointed by the Board.

Because SMEMPS's current Executive Officer, Chief Tubbs of the Southern Marin Fire Protection District, is retiring and the Board must appoint a new Executive Officer.

Chief Hellyer of the Tiburon Fire Protection District has agreed to serve as the Executive Officer.

Staff recommends that the Board appoint Chief Hellyer as the Executive Officer for SMEMPS.

## **RECOMMENDATION**

Staff recommends that the Board adopt the attached Resolution approving Chief Hellyer as the Executive Officer for SMEMPS.

## **ATTACHMENTS**

1. Draft Resolution

**RESOLUTION NO. 2026-02**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM APPROVING APPOINTMENT OF CHIEF HELLYER AS EXECUTIVE OFFICER**

---

**WHEREAS**, the Executive Officer is responsible for the day to day administration and operation of S MEMPS; and

**WHEREAS**, the S MEMPS Board of Directors is responsible for appointing the Executive Officer; and

**WHEREAS**, the current Executive Officer/Liaison Chief of S MEMPS, Chief Tubbs with the Southern Marin Fire Protection District, is retiring effective June, 2026; and

**WHEREAS**, Chief Hellyer with Member Agency Tiburon Fire Protection District has agreed to serve as Executive Officer; and

**WHEREAS**, on May 27, 2026, the Board held a duly noticed public meeting and voted to appoint Chief Hellyer as Executive Officer.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The above recitals are true and correct and incorporated as findings herein.
2. Chief Thomas Hellyer of the Tiburon Fire Protection District is hereby appointed as the Executive Officer for S MEMPS.
3. This Resolution shall become effective immediately upon its adoption.

**RESOLUTION PASSED AND ADOPTED**, at a meeting of the Board of Directors of the Southern Marin Emergency Medical Paramedic System on the 27<sup>th</sup> day of May, 2026 by the following vote:

**AYES:** Director:

**NOES:** Director:

**ABSTAIN:** Director:

**ABSENT:** Director:

**RECUSED:** Director:

**APPROVED:** \_\_\_\_\_

By: \_\_\_\_\_

Board of Directors Chair, S MEMPS

**ATTEST:** \_\_\_\_\_

Thomas Hellyer, Executive Officer, S MEMPS

# SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

For the Meeting of May 27, 2026

To: Board of Directors  
From: Emily Longfellow, General Counsel  
Reviewed: Chiefs Hallyer, Tubbs, and Weber; consultant Charlotte Jourdain  
Subject: Approval of S MEMPS Bylaws

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## RECOMMENDATION

Staff recommends that the Board adopt the attached Resolution Approving the S MEMPS Bylaws.

## BACKGROUND AND DISCUSSION

On April 27, 2026, the Board approved the Amended and Restated Joint Powers Agreement (“JPA Agreement”) and recommended its adoption by the Member Agencies’ governing boards. Section 2.2 of the JPA Agreement provides that the Board shall adopt Bylaws that will provide more detail regarding the operation and administration of S MEMPS. The attached proposed Bylaws for the Board’s consideration implement and supplement the provisions of the JPA Agreement by providing procedures and rules for the governance and effective administration of S MEMPS.

The complete Bylaws are attached hereto. Below please find main points addressed. Please note that unlike the JPA Agreement which requires the approval of the Member Agencies’ governing boards, the Bylaws may be amended and revised by the S MEMPS Board alone, and become effective immediately upon such a vote. The Bylaws mirror many of the JPA Agreement provisions, and are also intended to provide a framework should the Board wish to include more detail in the future.

- A. Board of Directors. As set forth in the JPA Agreement, S MEMPS will continue to be governed by the Board of Directors with each Member Agency appointing a Director and Alternate to serve a term as established by the Member Agency in its discretion. The Member Agency appoints a new Director/Alternate upon a vacancy.
- B. Meetings and Procedure.

Regular meetings are held the third Tuesday of the months of February, May, June, and November at 1:00 p.m. in the Southern Marin Fire District Offices. The Board may vote to change this schedule and/or start time. Please note that meetings may be cancelled and/or rescheduled as a special meeting pursuant to the Brown Act. A special meeting may be called by the Board President, a majority vote of the Board, or the Executive Officer. In-person attendance is required unless otherwise excepted under the Brown Act. No meeting may occur without a quorum, defined as 2 of the 3 Directors/Alternates.

Standard Rosenberg Rules of Order apply to meeting procedures, and minutes shall be maintained.

- C. Officers. The Board elects a Board President and Vice President at the end of each fiscal year, and their terms begin at the next meeting. The President and Vice President serve one year terms and may be re-elected. The Board also selects an Executive Officer (Liaison Chief) to oversee the operation and administration of SMEMPS. The Bylaws also provide for the appointment of a treasurer and auditor under Government Code requirements, and detail applicable duties.
- D. Personnel, Staff, and SMEMPS Programs. This section details current practices of SMEMPS. The Board shall appoint the General Counsel, Medical Director, and Emergency Medical Services Officer. SMEMPS shall also continue to operate an Emergency Medical Services Education Program in compliance with State law and Marin County LEMSA requirements, as well as a Continuous Quality Improvement Program. From time to time the Board may also select consultants and expert specialists to work on projects as necessary.
- E. Fiscal Year and Budget. As set forth in the JPA Agreement, the fiscal year runs from July 1 to the following June 30. The Board shall adopt a budget for each fiscal year, and SMEMPS may only operate under an approved and adopted budget.
- F. Required Policies. The Bylaws provide that the Board shall adopt a Conflict of Interest Policy (as required by State law) and a Billing Policy and Financial Hardship and Compassionate Care Policy (Billing Policy and Financial Hardship Policy). Staff will return at a future date with a Conflict of Interest Policy for the Board's consideration. The Board will be considering a Billing Policy and Financial Hardship Policy at the May 27, 2026 meeting.

## **CONCLUSION**

Staff recommends that the Board pass the attached Resolution adopting the attached Bylaws.. As policies, the Board is free to revisit and revise in its discretion. Unlike the JPA Agreement recently considered, the policies are internal to SMEMPS and adopted by Board resolution.

## **RECOMMENDATION**

Staff recommends that the Board adopt the attached Resolution approving the SMEMPS Bylaws.

## **ATTACHMENTS**

1. Draft Resolution
2. Bylaws

**RESOLUTION NO. 2026-03**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MARIN EMERGENCY MEDICAL  
PARAMEDIC SYSTEM APPROVING BYLAWS**

---

**WHEREAS**, at a duly noticed public meeting on April 27, 2026, the Board unanimously voted to approve the Amended and Restated Joint Powers Agreement for S MEMPS (“JPA Agreement”) and recommend Member Agency adoption; and

**WHEREAS**, Section 2.2 of the JPA Agreement provides that the Board shall adopt Bylaws; and

**WHEREAS**, the attached Bylaws implement and supplement the provisions of the JPA Agreement, and provide rules and procedures for the operation of S MEMPS; and

**WHEREAS**, on May 27, 2026, the Board held a duly noticed public meeting and voted to approve the Bylaws.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The above recitals are true and correct and incorporated as findings herein.
2. The Board approves the Bylaws as set forth in Exhibit “A” attached hereto and incorporated herein.
3. This Resolution shall become effective immediately upon its adoption.

**RESOLUTION PASSED AND ADOPTED**, at a meeting of the Board of Directors of the Southern Marin Emergency Medical Paramedic System the 27<sup>th</sup> day of May, 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**RECUSED:**

**APPROVED:** \_\_\_\_\_

By: \_\_\_\_\_  
Board of Directors Chair, S MEMPS

**ATTEST:** \_\_\_\_\_  
Thomas Hellyer, Executive Officer, S MEMPS

## BYLAWS OF THE SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

The Southern Marin Emergency Medical Paramedic System (“SMEMPS”) is a California Joint Powers Authority formed by agreement in 1979 pursuant to the California Joint Exercise of Powers Act (Gov. Code, §§ 6500 *et seq.*) for the purpose of providing paramedic and pre-hospital emergency medical services in Southern Marin County, California by a single, consolidated agency. The member agencies of SMEMPS are the County of Marin, the Tiburon Fire Protection District, and the Southern Marin Fire Protection District (“Member Agencies”).

These Bylaws are adopted pursuant to the Amended and Restated Joint Powers Agreement for SMEMPS (“Agreement”). In the event of a conflict between the terms of these Bylaws and the Agreement, the terms of the Agreement shall apply. Unless otherwise indicated herein, capitalized terms have the same meaning as set forth in the Agreement.

### ARTICLE 1. PURPOSE

Section 1. Purpose. The purpose of SMEMPS is to provide ambulance and pre-hospital emergency medical services within Marin County Paramedic Service Area D (“Service Area D”), which encompasses the jurisdictional boundaries of the Member Agencies, and to areas outside Service Area D as necessary pursuant to mutual aid principles, and to perform all acts related or incidental thereto.

### ARTICLE 2. ORGANIZATION AND GOVERNANCE

Section 1. Governance by Board of Directors. As established in Section 2.1 of the Agreement, SMEMPS shall be governed by a Board of Directors (the “Board”), which is authorized to perform all acts that are necessary to accomplish the purpose of SMEMPS pursuant to the Agreement and consistent with these Bylaws. The Board shall consist of one representative from each Member Agency appointed by that Member Agency’s governing board (“Director”) and one alternate Director (“Alternate”) to serve in the absence of the Director. Each Director and Alternate shall have one vote between them. Each Director and Alternate is required to complete and file all applicable conflict of interest forms. A Member Agency’s Director and/or Alternate shall not be the Fire Chief for his or her jurisdiction.

Section 2. Term and Events Causing Vacancy. Each Director and Alternate shall serve a term as determined by the governing body of the Member Agency. A vacancy on the Board shall be promptly filled by the Member Agency pursuant to the Member Agency’s procedures and consistent with the Agreement and these Bylaws. A vacancy occurs: upon the removal, dismissal, or resignation of a Director or Alternate; the death of the Director or Alternate; the removal of the Director or Alternate from his or her Director or Alternate position by the Board of the Member Agency; and in the case of a Director, the failure to appear at three (3) consecutive regular or special Board meetings. The successor Director or Alternate shall serve the remainder of the term of the original Director or Alternate.

Section 3. Reimbursement and Compensation. Directors and Alternates may receive reimbursement of expenses directly related to their service with S MEMPS and compensation as may be determined by Board resolution.

### ARTICLE 3. MEETINGS, VOTING, AND PROCEDURE

Section 1. Regular Meetings. Pursuant to Section 2.4.1 of the Agreement, the Board shall hold regular meetings on the third Tuesday of the months of February, May, June, and November. Regular meetings shall be held at the Southern Marin Fire District Office, 28 Liberty Ship Way, Sausalito, CA 94965, unless otherwise noticed. Regular meetings shall begin at 1:00 p.m. Any regular meeting that falls on a holiday shall be automatically held on the next business day without separate notice.

Section 2. Special and Emergency Meetings. The Board may hold special or emergency meetings from time to time in compliance with the provisions of the Ralph M. Brown Act, California Government Code sections 54950 *et seq.* ("Brown Act"). A special or emergency meeting may be called by the Board President, a majority vote of the Board, or the Executive Officer. The Executive Officer shall determine the time and location of the special meetings, which must be held at a location within the Member Agencies' jurisdictional boundaries and with the host Member Agency's consent. The Board President or Executive Officer may call for a closed session meeting in compliance with the Brown Act.

Section 3. In Person Attendance. Directors and Alternates shall attend all meetings in person unless excepted under the Brown Act.

Section 4. Compliance with Brown Act. All Board meetings shall be noticed, agendaized, and conducted in accordance with the provisions of the Brown Act.

Section 5. Quorum. Pursuant to Section 2.4.2 of the Agreement, a quorum is defined as follows: at the time of this Agreement, there are three (3) Member Agencies and a quorum is defined as at least two (2) voting Directors or Alternates present at a meeting. In the event the number of voting Member Agencies is changed to an even number, then one-half of the voting Member Agencies plus one voting member shall constitute a quorum. Less than a quorum may adjourn meetings.

Section 6. Voting. As set forth in Section 2.3 of the Agreement, except as set forth below, or as required by law, any action of the Board shall require the affirmative vote of a majority of the entire voting membership of the Board.

6.1 The termination of the Agreement requires a majority vote of the Board to recommend termination to the Member Agencies' governing bodies, and the vote of all Member Agencies' governing bodies to terminate.

6.2 The admission of a new member agency requires the unanimous vote of the Board, the approval of the proposed new member agency's governing board, and the amendment of the Agreement.

6.3 The removal of a Member Agency requires a 2/3 vote of the Board.

6.4 The amendment of the Agreement requires a unanimous vote of the Board to recommend amendment to the Member Agencies' governing bodies and the vote of all the Member Agencies' governing bodies to amend.

Section 7. Meeting Procedure. Unless otherwise specified herein, Rosenberg's Rules of Order shall govern the conduct of voting and Board meetings. The Board President shall make the final decision regarding procedural matters during Board meetings. No person shall address the Board unless first recognized by the Board President.

Section 8. Minutes. Except for closed session meetings, the Executive Officer shall cause to be kept minutes of regular and special meetings of the Board and any standing committee. Such minutes shall be made available upon request.

Section 9. Amendment. These Bylaws may be amended by a 2/3 vote of the Board in writing.

#### ARTICLE 4. OFFICERS

Section 1. Officers. The officers of SMEMPS are the Board President and Vice President, the Executive Officer, and the Treasurer.

Section 2. President.

2.1 As established in Section 4.1 of the Agreement, the Board shall elect a President at the end of each fiscal year, whose term shall become effective at the next meeting. The President shall serve one (1) year terms and may be re-elected. The President may be removed from his or her position by a 2/3 vote of the Board.

2.2 The duties of the President include: presiding over Board meetings; executing contracts and other legal documents as approved by the Board; and undertaking all other duties required by the Agreement, these Bylaws, or as may be assigned by the Board. The President shall work with the Executive Officer to set the Board agenda.

Section 3. Vice President. As established in Section 4.1 of the Agreement, the Board shall elect a Vice President at the end of each fiscal year, whose term shall become effective at the next meeting. The Vice President shall serve in the absence of the President. The Vice President may be removed from his or her position by a 2/3 vote of the Board.

Section 4. President or Vice President Vacancy. In the event the President or Vice President ceases to be a representative of the Board, the vacancy shall be filled at the next regular or specially called meeting of the Board after the vacancy occurs by a majority vote of the Board.

Section 5. Executive Officer.

5.1 As established in Section 4.2 of the Agreement, the Board shall appoint an Executive Officer who shall perform those duties necessary and convenient for the administration and operation of SMEMPS and as may be directed by the Board. The Executive Officer must have

experience in the provision and management of emergency services. Executive Officer duties include, but are not limited to: oversight of the day-to-day operations of SMEMPS; preparation of the annual budget for consideration of the Board; and serving as the custodian of records for SMEMPS, except as required by the Treasurer under the Agreement and these Bylaws.

5.2 The Executive Officer shall have expenditure authority consistent with an adopted annual budget and the SMEMPS Purchasing and Procurement Policy or Board resolution authorizing such expenditures.

5.3 The Executive Officer may select, appoint, or employ such consultants, staff, employees, and professional or expert services as may be necessary to accomplish the purposes of SMEMPS consistent with the Agreement and as authorized by the Board.

5.4 The Executive Officer shall be bonded for the faithful performance of duties pursuant to Government Code section 6505.1. This requirement may be satisfied by a bond or insurance policy.

#### Section 6. Treasurer.

6.1 Pursuant to Section 5 of the Agreement and Government Code section 6505.6, the Board shall appoint an officer or employee of one of the Member Agencies to serve as the treasurer and auditor of SMEMPS ("Treasurer").

6.2 The Treasurer shall perform those duties required by California Government Code sections 6505, 6505.1, 6505.5, and 6505.6, as may be amended from time to time, including the presentation of quarterly reports (by the Treasurer or designee authorized by the Treasurer) to the Board and verification regarding SMEMPS funds. The Treasurer shall cause an independent annual audit of the accounts and records of SMEMPS to be made by an independent certified public accountant in compliance with Government Code section 6505, which audit shall conform to generally accepted auditing standards.

6.3 The Treasurer shall be the fiscal agent and depository of funds for SMEMPS, and have custody of the monies of SMEMPS.

6.4 The Treasurer shall serve as the custodian of records for all financial documents of SMEMPS. All SMEMPS funds and transactions shall be open to inspection consistent with the California Public Records Act.

6.5 The Treasurer shall assist the Executive Officer as requested in the preparation of the annual budget.

6.6 Pursuant to Government Code section 6505.5, the governing body of the Treasurer public entity shall determine the charges to be made against SMEMPS, if any, for the services of the Treasurer.

6.7 The Treasurer shall be bonded for the faithful performance of duties pursuant to Government Code section 6505.1. This requirement may be satisfied by a bond or insurance policy.

### ARTICLE 5. PERSONNEL, STAFF, AND PROGRAMS

Section 1. General Counsel. Pursuant to Section 6.1 of the Agreement, the Board shall appoint a General Counsel who shall serve as the legal advisor for SMEMPS. The General Counsel shall perform general legal services for SMEMPS and work with outside special legal counsel. The

General Counsel shall serve at the direction of the Board and the Executive Officer. The General Counsel serving at the time of the adoption of these Bylaws shall continue uninterrupted.

Section 2. Medical Director. As set forth in Section 6.2 of the Agreement, the Board shall appoint a Medical Director. The Medical Director shall be a licensed physician with substantial experience in the practice of emergency medicine and who shall provide medical control and assure medical accountability for SMEMPS's paramedic and pre-hospital emergency services. The Medical Director may assign administrative functions of his or her duties that do not require his or her professional judgment. The Medical Director may be retained through contract with another public entity. The Medical Director serving at the time of the adoption of these Bylaws shall continue uninterrupted.

Section 3. Emergency Medical Services Officer. The Executive Officer shall appoint an Emergency Medical Services (EMS) Officer. The EMS Officer shall administer and coordinate the emergency medical services programs for SMEMPS in compliance with California Health and Safety Code, Division 2.5 (Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act), and the policies, procedures, and requirements of the Marin County Emergency Medical Services Agency (Marin LEMSA). The EMS Officer shall work with the Medical Director and other personnel as necessary and convenient for the efficient provision of paramedic and pre-hospital emergency service care. The EMS Officer shall be a qualified emergency medical services professional. The EMS Officer may be retained through contract with another public entity.

Section 4. Emergency Medical Services Education Program. SMEMPS shall maintain an Emergency Medical Services Education Program (EMS Education Program) to coordinate, provide, and document paramedic and pre-hospital emergency medical education in compliance with California Health and Safety Code, Division 2.5 (Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act) and the policies, procedures, and requirements of Marin LEMSA. The EMS Education Program shall also include continuous quality improvement measures and the maintenance of required training records. The EMS Education Program may be administered through contract with another public entity or other qualified EMS education provider.

Section 5. Continuous Quality Improvement Program. SMEMPS shall maintain a Continuous Quality Improvement Program (CQI Program) to support SMEMPS's ongoing evaluation and improvement of the provision of paramedic and pre-hospital emergency medical care, operations, and overall system effectiveness. The CQI Program shall be administered in compliance with California Health and Safety Code, Division 2.5 (Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act) and the policies, procedures, and requirements of Marin LEMSA. The CQI Program shall include, but is not limited to: the collection, analysis, and reporting of operational and clinical data; review of performance and compliance; the provision of support for the EMS Education Program; and the preparation and presentation of reports and recommendations to the Board as requested by the Executive Officer

or the Board. The CQI Program may be administered through contract with another public entity or other qualified providers.

Section 6. Board Clerk. The Executive Officer shall appoint a Board Clerk whose duties shall include managing the day to day administrative tasks of S MEMPS, and duties including, but not limited to, posting and distributing Board and Standing Committee notices and agendas pursuant to the Brown Act; recording Board meeting minutes; administration of Fair Political Practices Commission conflict of interest filings (Form 700); working with the General Counsel in the response to Public Records Act requests; and providing administrative support to the Executive Officer and the Board as requested.

Section 7. Other Personnel and Professional Consultants. The Board may select, appoint, or employ such consultants, staff, employees, and professional or expert services as may be necessary to accomplish the purposes of S MEMPS, consistent with the Agreement. The Board may delegate this authority to the Executive Officer. Such persons shall not be deemed, by reason of their employment or position with S MEMPS, to be employed by any of the Member Agencies.

Section 8. Fire Chief Staff. The Fire Chiefs of the Member Agencies shall serve as staff for S MEMPS. Fire Chief Staff shall not receive compensation from S MEMPS unless otherwise directed by the Board.

#### ARTICLE 6. CONFLICTS OF INTEREST

The Board shall be subject to the conflict of interest rules set forth in the Political Reform Act, Government Code, §§ 8100 *et seq.* and implementing regulations, and the Public Contracting Conflict of Interest Law Government Code, §§ 1090 *et seq.* The Board shall adopt a conflict of interest code as required by law.

#### ARTICLE 7. FISCAL YEAR AND BUDGET

S MEMPS's fiscal year shall be the twelve (12) month period beginning each July 1 ending the following June 30. At the end of each fiscal year, the Executive Officer shall present to the Board a proposed operating budget for the upcoming fiscal year that complies with Section 8 of the Agreement and any applicable Board policies. The Board shall adopt a budget for each fiscal year. S MEMPS shall operate only under an approved and adopted operating budget and may not operate at a deficit.

#### ARTICLE 8. BILLING POLICY AND FINANCIAL HARDSHIP AND COMPASSIONATE CARE POLICY

The Board shall adopt a Billing Policy that shall detail how S MEMPS charges and administers billing related to its services including, but not limited to, how patients are billed, how bills are collected, the procedures for patient hardship waivers, and billing write-offs. The Board shall also adopt a Financial Hardship and Compassionate Care Policy, as allowed by Health and Safety Code section

13919, to establish procedures and policy that govern the modification of EMS and ambulance transport charges based on applicable poverty guidelines and other factors.

#### ARTICLE 9. GENERAL PROVISIONS

Section 1. Severability. Upon adoption by the Board, every section, paragraph, sentence, clause, and phrase of these Bylaws is severable. If any section, paragraph, sentence, clause, or phrase of these Bylaws is for any reason found to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining sections, paragraphs, sentences, clauses, or phrases.

Section 2. Effective. These Bylaws shall become effective immediately upon the vote of two-thirds (2/3) of the Board.

Section 3. Interpretation. If any provision of these Bylaws conflicts with the Agreement, the terms of the Agreement shall apply. In the event of any conflict between these Bylaws and any statute, ordinance, code, or regulation, the terms of the applicable statute, ordinance, code, or regulation shall apply.

Section 4. Electronic Signatures. Unless otherwise required by law, the use of electronic signatures shall be authorized to conduct Board business.

# SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

For the Meeting of May 27, 2026

To: Board of Directors  
From: Emily Longfellow, General Counsel  
Charlotte Jourdain  
Subject: Approval of S MEMPS Billing, Collections, and Write-Off Policy and Financial Hardship and Compassionate Care Policy

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## RECOMMENDATION

Staff recommends that the Board adopt the attached Resolution Approving the S MEMPS Billing, Collections, and Write-Off Policy and Financial Hardship and Compassionate Care Policy.

## BACKGROUND AND DISCUSSION

Staff brings forward two related policies for the Board's review and approval: 1) the Billing, Collections, and Write-Off Policy (Billing Policy) and the Financial Hardship and Compassionate Care Policy (Financial Hardship Policy). As explained in more detail below, the purpose of the Billing Policy is to establish a consistent process to bill and collect reimbursements, and write-off uncollectible accounts. Relatedly, the Financial Hardship Policy establishes the process and standards for waiving emergency transport fees primarily based on financial need, while leaving open room for discretion to waive in instances of other hardship.

- A. Billing, Collections, and Write-Off Policy. The Billing Policy establishes uniform billing, collections, and write-off procedures.
  1. Billing and Invoicing. S MEMPS bills all applicable charges pursuant to the S MEMPS fee schedule as established by the Board, and amended from time to time. Charges shall be billed directly and uniformly to the patient and his/her third-party payor (e.g., federal, state, and local healthcare benefit programs and private insurance). The patient receives an initial bill and at least 3 subsequent bills if payment is not received.

The initial billing statement requests third-party payment information and asks the patient to contact the billing office. A toll-free number and return envelope shall be provided. S MEMPS may directly, or through a contractor, bill insurance and health care carriers.

By way of background, attached to this Staff Report please find the fees for FY 2025. In 2021 by Resolution, the Board established the fees and provided for an automatic 3% annual escalator. Over the next year, staff will be retaining a

consultant to perform a nexus fee study regarding SMEMPS fees. Staff will return to the Board at that time for Board discussion approval of fees.

2. Patient Responsibility. The patient is liable for co-payments and deductibles. All such amounts count towards the limit on the patient's out-of-pocket expenses for essential health benefits per State law. The patient is responsible only for the payment of the in-network cost-sharing amount.
3. No Preferential Treatment; SMEMPS Accounts. Accounts from any SMEMPS personnel, staff, Board members, or contractors, and their families, shall be treated the same as any other patient.
4. Compliance With State Law. The Billing Policy complies with State law as follows:

Billing for patients under a State-regulated health plan is limited to no more than the in-network cost-sharing amount.

SMEMPS shall not require an uninsured patient to pay more than the amount established by Medi-Cal or the Medicare fee-for-service amount, whichever is greater.

For Medicare patients, SMEMPS shall accept the Medicare-allowed charge as payment in full, and only collect unmet Part B deductibles and coinsurance. Medicare payments are accepted as payment in full.

5. Collections and Write-Offs. This section is intended to set forth uniform rules for collections and write-offs. Clear write-offs will help ensure more accurate budgeting and revenue forecasting, and document what revenue is actually collectable versus what revenue is billed. As a general rule, billed charges are often far higher than what an ambulance provider can collect due to balance billing restrictions, and Medicare and Medi-Cal restrictions.

Accounts with no payment activity after the required notice shall be referred to the Executive Officer or designee for review with appropriate documentation.

- After 180 days without payment from insurance or a health service plan following three attempts, and absent a waiver application, the account shall be transferred to a collection agency.
- After 365 days without payment of an in-network cost sharing amount by an insured or health service plan enrollee, or without payment from an uninsured or self-pay patient, and following three attempts with no waiver application, the account shall be transferred to a collection agency.

Regarding write-offs, the following applies:

- SMEMPS, or the billing agency, shall write off all amounts not allowed by Medicare and Medi-Cal, and amounts prohibited by legal balance billing restrictions.
  - Each May the Executive Officer and Treasurer, or designees, review unpaid accounts to determine recommendations for write-offs. In June, the Board shall review recommended write-offs for its approval.
6. Non-Financial Need Waivers. The Executive Officer or designee may also waive fees for non-financial need in his/her discretion including for reasons such as: the call did not require ambulance or fire services; treatment was below ALS or BLS levels; or if the call was not initiated by the patient and care refused.

- B. Financial Hardship and Compassionate Care Policy. The Financial Hardship and Compassionate Care Policy acts in conjunction with the Billing Policy, and provides clear and consistent guidelines for the potential payment plan, reduction, or waiver of payment based primarily on financial need and other unusual circumstances.

Patients who are unable to pay their co-pay, deductible, or who are uninsured, may submit a waiver application. A patient will be able to download a waiver application on SMEMPS's webpage or by calling the billing company, Wittman Enterprises.

The documentation will be collected by the billing company and sent to the Executive Director for eligibility review. The Executive Director's decision is final; there is no appeal.

Review shall be pursuant to the eligibility factors:

- Eligibility shall be primarily based on whether the patient qualifies as low-income with a gross family income at or below 300% of the Federal Poverty Level as established annually by HHS.
- Additional circumstances may be considered on a case-by-case basis including, but not limited to, catastrophic financial hardship as a result of illness, injury, or otherwise, and homelessness.
- If any insured patient requires EMS and/or ambulance transport care within a calendar year that exceeds their policy limits and no additional coverage is available, such cases shall be reviewed on an individual basis considering factors including, but not limited to, those listed herein, and other extenuating circumstances

- C. Conclusion. Staff recommends that the Board pass the attached Resolution adopting both the Billing Policy and Financial Hardship Policy. As policies, the Board is free to revisit and revise in its discretion. Unlike the JPA Agreement recently considered, the policies are internal to SMEMPS and adopted by Board resolution.

## RECOMMENDATION

Staff recommends that the Board adopt the attached Resolution Approving the S MEMPS Billing, Collections, and Write-Off Policy and Financial Hardship and Compassionate Care Policy.

**ATTACHMENTS**

1. Draft Resolution
2. 2025 S MEMPS Rates FY 2025

**RESOLUTION NO. 2026-04**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MARIN EMERGENCY MEDICAL  
PARAMEDIC SYSTEM APPROVING THE BILLING, COLLECTIONS, AND WRITE-OFF POLICY AND  
THE FINANCIAL HARDSHIP AND COMPASSIONATE CARE POLICY**

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**WHEREAS**, the Southern Marin Emergency Medical Paramedic System (“SMEMPS”) is a Joint Powers Authority formed pursuant to the California Joint Exercise of Powers Act (Gov. Code §§ 6500 *et seq.*) for the purpose of providing paramedic and pre-hospital emergency medical services, and has the authority to establish policies through Board of Director approval; and

**WHEREAS**, the establishment of uniform and consistent billing, collections, and write-off procedures is necessary to ensure compliance with applicable laws governing emergency medical services billing, help ensure more accurate budgeting and revenue forecasting, and promote transparency; and

**WHEREAS**, the establishment of a corresponding financial hardship and compassionate care policy is necessary to provide a fair and consistent process for evaluating when to grant a payment plan, billing reduction, or billing waiver based primarily on financial need and other extenuating circumstances; and

**WHEREAS**, staff has drafted a proposed Billing, Collections, and Write-Off Policy and a Financial Hardship and Compassionate Care Policy (collectively, “Policies”); and

**WHEREAS**, the Policies are determined to be in the public interest because they will help ensure transparency, fiscal responsibility, and promote equitable access to SMEMPS ambulance services regardless of income level and extenuating circumstances; and

**WHEREAS**, on May 27, 2026, the Board held a duly noticed public meeting and voted to approve the Policies.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The above recitals are true and correct and incorporated as findings herein.
2. The Board approves the Billing, Collections, and Write-Off Policy as set forth in Exhibit “A” attached hereto and incorporated herein.
3. The Board approves the Financial Hardship and Compassionate Care Policy as set forth in Exhibit “B” attached hereto and incorporated herein.
4. The Board reserves the right to amend/revise the Policies from time to time in its discretion by Resolution..
5. This Resolution shall become effective immediately upon its adoption.

**RESOLUTION PASSED AND ADOPTED**, at a meeting of the Board of Directors of the Southern Marin Emergency Medical Paramedic System the 27<sup>th</sup> day of May, 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**RECUSED:**

**APPROVED:** \_\_\_\_\_

By: \_\_\_\_\_

Board of Directors Chair, S MEMPS

**ATTEST:** \_\_\_\_\_

Tommy Hellyer, Executive Officer, S MEMPS

**Exhibit 2 to Billing, Collections, and Write Off and Financial Hardship and Compassionate Care Policy Staff report**

**For meeting of May 27, 2026**

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**SMEMPS Rates FY2025-26**

	<u>7/1/2024</u>	<u>7/1/2025</u>	<b>3% Increase</b>
Bundled Base Rate	\$2,315.16	<b>\$2,384.61</b>	
Treat, Non-Transport	\$ 522.89	<b>\$ 538.58</b>	
First Responder	\$ 461.20	<b>\$ 475.04</b>	
Oxygen	\$ 153.70	<b>\$ 158.31</b>	
Mileage	\$ 59.21	<b>\$ 60.98</b>	
ALS Disposable Supplies	\$ 447.27	<b>\$ 460.69</b>	
BLS Disposable Supplies	\$ 373.48	<b>\$ 384.68</b>	
IV Supplies	\$ 98.27	<b>\$ 101.21</b>	
Wait Time	\$ 85.11	<b>\$ 87.66</b>	
Extra Attendant	\$ 154.35	<b>\$ 158.98</b>	
12 Lead EKG	\$ 350.51	<b>\$ 361.03</b>	
3 Lead EKG	\$ 192.45	<b>\$ 198.22</b>	

**SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM**

**AMBULANCE TRANSPORT AND EMERGENCY MEDICAL SERVICES  
BILLING, COLLECTIONS, AND WRITE-OFF POLICY**

1. Purpose.

The purpose of the Ambulance Transport and Emergency Medical Services Billing, Collections, and Write-Off Policy (Policy) is to establish a process for the billing and collection of reimbursements, and write-offs of uncollectible accounts, for emergency medical services (EMS) and ambulance transport services provided by the Southern Marin Emergency Medical Paramedic System (SMEMPS).

2. Scope.

This Policy applies to all billing, collections, and write-offs for EMS and ambulance transport services by the SMEMPS, including SMEMPS personnel and employees, and contracted third-party billing and/or collection agencies.

3. Procedures.

A. Billing and Invoicing.

1. SMEMPS shall bill for all applicable charges for EMS and ambulance transport services rendered by SMEMPS pursuant to the fee schedule established by the SMEMPS Board of Directors, including for responses outside of SMEMPS's jurisdiction pursuant to a mutual aid request or agreement.
2. All applicable charges for EMS and ambulance transport services rendered to a patient shall be billed directly to the patient and the patient's third-party payor, including but not limited to federal, state, and local healthcare benefit programs, private insurance carriers, health maintenance organizations, and health service benefit plans, and shall be billed uniformly without regard to ability to pay or probability of payment, subject to any applicable limitations set forth in 3(D) herein.
3. Prior to the submission of a claim, SMEMPS personnel or contractors shall ensure that patient health care records and treatment documentation are accurate and complete.
4. Billing statements sent directly to patients shall be itemized and all charges clearly explained.

5. Patients will receive an initial billing statement followed by at least three (3) subsequent billing statements if payment is not received.
6. The initial billing statement sent to a patient shall request third-party payment information and ask the patient to contact the billing office. A toll-free number and return envelope shall be provided.
7. S MEMPS may, either directly or through a contractor, bill insurers or carriers on a patient's behalf and may accept payment on an assignment basis, as required by law.

B. Patient Responsibility and Cost Sharing.

1. Except as provided for by this Policy or applicable law, all patients or their legal representatives are liable for co-payments, deductibles, and other patient responsibility amounts not covered by insurance or health care service plan contracts, as permitted by law.
2. Co-payments, deductibles, in-network cost-sharing amounts, and other patient responsibility amounts shall count toward the limit on a patient's annual out-of-pocket expenses for essential health benefits, as defined in California Health and Safety Code Section 1367.005 and California Insurance Code Section 10112.27.
3. Insured and health service plan enrollees shall be responsible only for payment of the in-network cost-sharing amount established in an applicable health insurance policy or health care service plan contract.

C. Employee and Family Accounts.

1. Accounts of S MEMPS personnel, staff, employees, contractors (including vendor and billing contractors), volunteers, Board members, and any other persons directly associated with S MEMPS and/or their immediate families shall be treated in the same manner as any other patient. No preferential treatment shall be granted.
2. Such accounts shall be administered by disinterested S MEMPS or contractor staff to avoid any potential conflict of interest.

D. Balance Billing Restrictions and Limitation on Patient Charges.

1. Pursuant to AB 716 (Health and Safety Code § 1371.56 and Insurance Code § 10126.66) when S MEMPS provides ambulance services to a patient who is insured by a State-regulated health care service plan or health insurance policy,

SMEMPS shall limit the amount billed to the patient to no more than the applicable in-network cost-sharing amount that would apply if the ambulance services were provided by a contracting ambulance provider. SMEMPS shall not bill, charge, or send to collections any additional unpaid amount and may pursue any remaining amount directly from the responsible plan or insurer.

2. Pursuant to AB 716 (Health and Safety Code § 1797.233) SMEMPS shall not require an uninsured patient or a self-pay patient to pay an amount more than the established payment by Medi-Cal or the Medicare fee-for-service amount, whichever is greater.
3. For Medicare beneficiaries, SMEMPS will accept the Medicare-allowed charge as payment in full, collecting only the unmet Part B deductible and coinsurance. For Medi-Cal beneficiaries, SMEMPS will accept Medicaid payment as payment in full and will not pursue the patient for any remaining balance.

E. Collections and Write-Offs.

1. The following shall apply to SMEMPS or its contractor regarding uncollected debt:
  - i. SMEMPS or its billing agency shall write off bulk write-off amounts not contractually allowed by Medicare and Medi-Cal and amounts prohibited by balance billing restrictions and provide reports of such write-offs.
  - ii. For patients covered by private insurance and health service plans, all charges shall be applied uniformly, without regard to ability to pay or likelihood of collection.
  - iii. Any account aged without payment activity shall be referred to the Executive Officer or designee for review. Documentation shall include:
    - Account notes
    - Proof of billing statements and dates of mailing/electronic contact
    - Summary of billed amounts and payments received
    - Summary of outstanding balances
    - Evidence of payment plan, if applicable

After 180 days without payment from an insurance carrier or health service plan, following three collection attempts, and absent a financial hardship and compassionate care waiver request, SMEMPS or its contractor shall transfer uncollected balances to a collection agency designated by SMEMPS.

- iv. After 365 days without payment of the in-network cost-sharing amount by an insured or health service plan enrollee, following three collection attempts,

and absent a financial hardship and compassionate care waiver request, S MEMPS or its contractor shall transfer uncollected balances to a collection agency designated by S MEMPS.

- v. After 365 days without payment of from an uninsured or self-pay patient, following three collection attempts, and absent a financial hardship and compassionate care waiver request, S MEMPS or its contractor shall transfer uncollected balances to a collection agency designated by S MEMPS.

2. The following shall apply to S MEMPS or its billing agency regarding aged accounts:

- i. Each May, the S MEMPS Executive Officer and S MEMPS Treasurer (or their designees) shall review all unpaid accounts to determine which should be recommended for write-off in their reasonable discretion.
- ii. Each June, recommendations for write-off shall be submitted to the S MEMPS Board of Directors for approval.
- iii. Upon approval by the S MEMPS Board of Directors, the S MEMPS Treasurer, or designee shall write off the amounts on S MEMPS's books and shall notify S MEMPS's billing agency and/or collections agency of accounts to be written off.

3. A patient may apply for a reduction or waiver of an EMS and ambulance transport fee under S MEMPS's Financial Hardship and Compassionate Care Policy. The billing agency shall provide all patients with information regarding the Financial Hardship and Compassionate Care Policy. The S MEMPS website will contain information where the application can be found and downloaded.

F. Non-Financial Need Waivers.

- 1. A waiver may also be granted when the level of response or services provided does not justify the normal charges. Waivers shall be granted by the Executive Officer and/or designee in their discretion. Examples include:
  - i. The call did not require response by ambulance or fire apparatus.
  - ii. Treatment provided was below ALS or BLS levels.
  - iii. The call was not initiated by the patient and care was refused.

2. The determination of an application for a non-financial waiver is committed to the sole discretion of the S MEMPS Executive Officer and shall be made solely on the basis of relevant patient treatment and call run records.

4. Policy Review.

This policy shall be reviewed periodically by the S MEMPS Board of Directors and updated as necessary to remain compliant with state and federal law.

## **SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM**

### **AMBULANCE TRANSPORT AND EMERGENCY MEDICAL SERVICES BILLING, COLLECTIONS, AND WRITE-OFF POLICY**

#### 1. Purpose.

The purpose of the Ambulance Transport and Emergency Medical Services Billing, Collections, and Write-Off Policy (Policy) is to establish a process for the billing and collection of reimbursements, and write-offs of uncollectible accounts, for emergency medical services (EMS) and ambulance transport services provided by the Southern Marin Emergency Medical Paramedic System (SMEMPS).

#### 2. Scope.

This Policy applies to all billing, collections, and write-offs for EMS and ambulance transport services by the SMEMPS, including SMEMPS personnel and employees, and contracted third-party billing and/or collection agencies.

#### 3. Procedures.

##### A. Billing and Invoicing.

1. SMEMPS shall bill for all applicable charges for EMS and ambulance transport services rendered by SMEMPS pursuant to the fee schedule established by the SMEMPS Board of Directors, including for responses outside of SMEMPS's jurisdiction pursuant to a mutual aid request or agreement.
2. All applicable charges for EMS and ambulance transport services rendered to a patient shall be billed directly to the patient and the patient's third-party payor, including but not limited to federal, state, and local healthcare benefit programs, private insurance carriers, health maintenance organizations, and health service benefit plans, and shall be billed uniformly without regard to ability to pay or probability of payment, subject to any applicable limitations set forth in 3(D) herein.
3. Prior to the submission of a claim, SMEMPS personnel or contractors shall ensure that patient health care records and treatment documentation are accurate and complete.
4. Billing statements sent directly to patients shall be itemized and all charges clearly explained.

5. Patients will receive an initial billing statement followed by at least three (3) subsequent billing statements if payment is not received.
6. The initial billing statement sent to a patient shall request third-party payment information and ask the patient to contact the billing office. A toll-free number and return envelope shall be provided.
7. S MEMPS may, either directly or through a contractor, bill insurers or carriers on a patient's behalf and may accept payment on an assignment basis, as required by law.

B. Patient Responsibility and Cost Sharing.

1. Except as provided for by this Policy or applicable law, all patients or their legal representatives are liable for co-payments, deductibles, and other patient responsibility amounts not covered by insurance or health care service plan contracts, as permitted by law.
2. Co-payments, deductibles, in-network cost-sharing amounts, and other patient responsibility amounts shall count toward the limit on a patient's annual out-of-pocket expenses for essential health benefits, as defined in California Health and Safety Code Section 1367.005 and California Insurance Code Section 10112.27.
3. Insured and health service plan enrollees shall be responsible only for payment of the in-network cost-sharing amount established in an applicable health insurance policy or health care service plan contract.

C. Employee and Family Accounts.

1. Accounts of S MEMPS personnel, staff, employees, contractors (including vendor and billing contractors), volunteers, Board members, and any other persons directly associated with S MEMPS and/or their immediate families shall be treated in the same manner as any other patient. No preferential treatment shall be granted.
2. Such accounts shall be administered by disinterested S MEMPS or contractor staff to avoid any potential conflict of interest.

D. Balance Billing Restrictions and Limitation on Patient Charges.

1. Pursuant to AB 716 (Health and Safety Code § 1371.56 and Insurance Code § 10126.66) when S MEMPS provides ambulance services to a patient who is insured by a State-regulated health care service plan or health insurance policy,

SMEMPS shall limit the amount billed to the patient to no more than the applicable in-network cost-sharing amount. SMEMPS shall not bill, charge, or send to collections any additional unpaid amount and may pursue any remaining amount directly from the responsible plan or insurer.

2. Pursuant to AB 716 (Health and Safety Code § 1797.233) SMEMPS shall not require an uninsured patient or a self-pay patient to pay an amount more than the established payment by Medi-Cal or the Medicare fee-for-service amount, whichever is greater.
3. For Medicare beneficiaries, SMEMPS will accept the Medicare-allowed charge as payment in full, collecting only the unmet Part B deductible and coinsurance. For Medi-Cal beneficiaries, SMEMPS will accept Medicaid payment as payment in full and will not pursue the patient for any remaining balance.

E. Collections and Write-Offs.

1. The following shall apply to SMEMPS or its contractor regarding uncollected debt:
  - i. SMEMPS or its billing agency shall write off bulk write-off amounts not contractually allowed by Medicare and Medi-Cal and amounts prohibited by balance billing restrictions and provide reports of such write-offs.
  - ii. For patients covered by private insurance and health service plans, all charges shall be applied uniformly, without regard to ability to pay or likelihood of collection.
  - iii. Any account aged without payment activity shall be referred to the Executive Officer or designee for review. Documentation shall include:
    - Account notes
    - Proof of billing statements and dates of mailing/electronic contact
    - Summary of billed amounts and payments received
    - Summary of outstanding balances
    - Evidence of payment plan, if applicable

After 180 days without payment from an insurance carrier or health service plan, following three collection attempts, and absent a financial hardship and compassionate care waiver request, SMEMPS or its contractor shall transfer uncollected balances to a collection agency designated by SMEMPS.

- iv. After 365 days without payment of the in-network cost-sharing amount by an insured or health service plan enrollee, following three collection attempts, and absent a financial hardship and compassionate care waiver request,

SMEMPS or its contractor shall transfer uncollected balances to a collection agency designated by SMEMPS.

- v. After 365 days without payment of from an uninsured or self-pay patient, following three collection attempts, and absent a financial hardship and compassionate care waiver request, SMEMPS or its contractor shall transfer uncollected balances to a collection agency designated by SMEMPS.

2. The following shall apply to SMEMPS or its billing agency regarding aged accounts:

- i. After the close of each fiscal year and in conjunction with SMEMPS' annual independent audit, the SMEMPS Executive Officer and SMEMPS Treasurer (or their designees) shall review all unpaid accounts to determine which should be recommended for write-off in their reasonable discretion.
- ii. Recommendations for write-off shall be submitted to the SMEMPS Board of Directors for approval annually at the end of each fiscal year.
- iii. Upon approval by the SMEMPS Board of Directors, the SMEMPS Treasurer, or designee shall write off the amounts on SMEMPS's books and shall notify SMEMPS's billing agency and/or collections agency of accounts to be written off.

3. A patient may apply for a reduction or waiver of an EMS and ambulance transport fee under SMEMPS's Financial Hardship and Compassionate Care Policy. The billing agency shall provide all patients with information regarding the Financial Hardship and Compassionate Care Policy. The SMEMPS website will contain information where the application can be found and downloaded.

F. Non-Financial Need Waivers.

- 1. A waiver may also be granted when the level of response or services provided does not justify the normal charges. Waivers shall be granted by the Executive Officer and/or designee in their discretion. Examples include:
  - i. The call did not require response by ambulance or fire apparatus.
  - ii. Treatment provided was below ALS or BLS levels.
  - iii. The call was not initiated by the patient and care was refused.

2. The determination of an application for a non-financial waiver is committed to the sole discretion of the S MEMPS Executive Officer and shall be made solely on the basis of relevant patient treatment and call run records.

4. Policy Review.

This policy shall be reviewed periodically by the S MEMPS Board of Directors and updated as necessary to remain compliant with state and federal law.

## SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

### FINANCIAL HARDSHIP AND COMPASSIONATE CARE POLICY

A. Purpose. The purpose of the SMEMPS Financial Hardship and Compassionate Care Policy (Policy) is to establish procedures that govern the modification or waiver of emergency medical services (EMS) and ambulance transport charges based on current year Department of Health and Human Services (HHS) poverty guidelines and the guidelines set forth herein. This Policy is implemented in conjunction with the Ambulance Transport and Emergency Medical Services Billing, Collections, and Write-Off Policy to ensure fair and consistent financial assistance procedures. EMS and ambulance transport charges may be waived, reduced, or a subject to a payment plan based on this Policy and the requirements herein. Any such waivers, reductions, or payment plans are determined to be in the public interest.

B. Scope. As authorized pursuant to California Health and Safety Code section 13919, this Policy applies to all patients treated or transported by the Southern Marin Emergency Medical Paramedic System (SMEMPS). No patient shall ever be denied necessary EMS or ambulance transport services based on their inability to pay or lack of insurance. SMEMPS is committed to nondiscrimination. This Policy applies regardless of a person's sex, race, color, religion, ancestry, national origin, disability, medical condition, sexual orientation, language, or citizenship or immigration status.

C. Procedures and Decision.

1. Every effort consistent with the SMEMPS Ambulance Transport and Emergency Medical Services Billing and Collections Policy shall be made to collect payment from third-party payors including but not limited to federal, state, and local healthcare benefit programs, private insurance carriers, health maintenance organizations, and health service benefit plans.

2. Patients who are unable to pay their co-pay, deductible, or who are uninsured or otherwise unable to pay their EMS and ambulance transport bills, may request a financial hardship review of their EMS and ambulance transport charges pursuant to this Policy. Patients, or their designees, must complete the SMEMPS "Financial Hardship and Compassionate Care Waiver Application" (Application), which may be downloaded at SMEMPS.org or requested from the billing company for SMEMPS, Wittman Enterprises, by calling 1-800-906-6552. The Application and all supporting documentation shall be submitted to Wittman Enterprises. The Executive Officer shall then receive all information from Wittman Enterprises for review and shall make the final decision on the Application pursuant to this Policy.

3. When complete, the Application and supporting documentation shall be forwarded to the Executive Officer or designee for review and decision.

4. Review of the Application shall be pursuant to the Eligibility Guidelines set forth in this Policy. The Executive Officer or designee may waive all charges, reduce all charges, establish a payment plan, or deny the request. The decision shall be in writing. Decisions shall be

maintained pursuant to S MEMPS's record retention policy but in no event less than two (2) years. No collection activities will progress while an Application is under review. A decision shall be made within a reasonable time after receiving a completed Application. The decision shall be final.

5. Nothing herein shall create an entitlement to financial assistance.

D. Eligibility Guidelines.

1. Eligibility shall be primarily based on whether the patient qualifies as low-income with a gross family income at or below 300% of the Federal Poverty Level as established annually by HHS.

2. Additional circumstances may be considered on a case-by-case basis including, but not limited to, catastrophic financial hardship as a result of illness, injury, or otherwise, and homelessness.

3. If any insured patient requires EMS and/or ambulance transport care within a calendar year that exceeds their policy limits and no additional coverage is available, such cases shall be reviewed on an individual basis considering factors including, but not limited to, those listed herein, and other extenuating circumstances.

# **SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM**

**For the Meeting of May 27, 2026**

To: Board of Directors  
From: Emily Longfellow, General Counsel  
Subject: Approval of Agreement for Treasurer and Financial Administration Services with the Tiburon Fire Protection District.

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## **RECOMMENDATION**

Staff recommends that the Board adopt the attached Resolution approving the Agreement for Treasurer and Financial Administration Services between S MEMPS and the Tiburon Fire Protection District.

## **BACKGROUND AND DISCUSSION**

Government Code section 6505.5 requires that a joint powers authority appoint a treasurer and auditor to fulfill the financial duties for the JPA. Duties include financial management and accounting duties including oversight of S MEMPS's receipts, disbursements, and financial records, as well as arranging for an independent third-party annual audit for S MEMPS.

On April 27, 2026, the Board approved the Amended and Restated Joint Powers Agreement ("JPA Agreement") and recommended Member Agency adoption. The Agreement appointed the Finance Officer of the Tiburon Fire Protection District as the Treasurer and Auditor for S MEMPS pursuant to Government Code section 6505.5.

The attached Agreement for Treasurer and Financial Administration Services with the Tiburon Fire Protection District ("Agreement") implements the appointment of the Financial Officer of the Tiburon Fire Protection District as the Treasurer and Auditor under the JPA Agreement.

The Agreement is on a cost-reimbursement basis in an amount not to exceed One Hundred and Forty Thousand Dollars (\$140,000) per fiscal year with an annual 3% escalator, unless otherwise agreed to by the Parties in writing. Additionally, the Agreement allows the use of qualified third-party subcontractors. S MEMPS currently uses the services of Golden Hills Finance. The Agreement will allow the Tiburon Fire Protection District (as the Finance Officer for S MEMPS) to continue using the services of Golden Hills.

## **RECOMMENDATION**

Staff recommends that the Board adopt the attached Resolution approving the Agreement for Treasurer and Financial Administration Services between S MEMPS and the Tiburon Fire Protection District.

**ATTACHMENTS**

1. Draft Resolution
2. Agreement

**RESOLUTION NO. 2026-05**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MARIN EMERGENCY MEDICAL  
PARAMEDIC SYSTEM APPROVING AGREEMENT FOR TREASURER AND FINANCIAL  
ADMINISTRATION SERVICES**

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**WHEREAS**, Government Code section 6505.5 requires that a joint powers authority appoint a treasurer and auditor to fulfill the financial duties set forth therein; and

**WHEREAS**, at a duly noticed Board meeting on April 27, 2026, the Board approved the Amended and Restated Joint Powers Agreement (“JPA Agreement”) and recommended Member Agency adoption; and

**WHEREAS**, the JPA Agreement appoints the Finance Officer of the Tiburon Fire Protection District as the Treasurer and Auditor for S MEMPS pursuant to Government Code section 6505.5; and

**WHEREAS**, the attached Agreement by and between S MEMPS and the Tiburon Fire Protection District (“Agreement”) implements and documents the appointment of the Finance Officer of the Tiburon Fire Protection District as the Treasurer for S MEMPS pursuant to Government Code section 6505.5; and

**WHEREAS**, on May 27, 2026, the Board held a duly noticed public meeting and voted to approve the Agreement.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The above recitals are true and correct and incorporated as findings herein.
2. The Agreement for Treasurer and Financial Administration Services by and between S MEMPS and the Tiburon Fire Protection District (Agreement) attached hereto as Exhibit “A” and incorporated herein, is hereby approved.
3. The S MEMPS Executive Officer is authorized and directed to take all steps necessary to execute the Agreement.
4. This Resolution shall become effective immediately upon its adoption.

**RESOLUTION PASSED AND ADOPTED**, at a meeting of the Board of Directors of the Southern Marin Emergency Medical Paramedic System on the 27<sup>th</sup> day of May, 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**RECUSED:**

**APPROVED:** \_\_\_\_\_

By: \_\_\_\_\_  
Board of Directors Chair, S MEMPS

**ATTEST:** \_\_\_\_\_  
Thomas Hellyer, Executive Officer, S MEMPS

**AGREEMENT FOR TREASURER AND FINANCIAL ADMINISTRATION SERVICES BY AND BETWEEN  
THE SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM AND THE TIBURON FIRE  
PROTECTION DISTRICT**

This Agreement is entered into by and between the Southern Marin Emergency Medical Paramedic System, a California joint powers authority (“SMEMPS”) and the Tiburon Fire Protection District, a California special district (“TFPD”, collectively, the “Parties”) for treasurer and financial administration services as set forth below.

**Recitals**

- A. SMEMPS is a Joint Powers Authority consisting of member agencies the County of Marin, the Tiburon Fire Protection District, and the Southern Marin Fire Protection District, formed by agreement in 1979 for the purpose of providing paramedic and pre-hospital emergency medical services throughout and across the jurisdictional boundaries of the member agencies by a single, consolidated agency.
- B. Pursuant to Government Code section 6505.5 and the SMEMPS Joint Powers Agreement (“JPA Agreement”), the designated Treasurer for SMEMPS is the Finance Officer of the Tiburon Fire Protection District.
- C. The Parties desire to enter into this Agreement for Treasurer and Financial Administration Services (“Agreement”) to implement the designated Treasurer role per Government Code section 6505.5 and the JPA Agreement as follows.

**Agreement**

1. Treasurer Designation. The Finance Officer of the Tiburon Fire Protection District is designated as the Treasurer and Controller of SMEMPS pursuant to Government Code section 6505.5 and the JPA Agreement (“Treasurer”).

2. Treasurer Duties and Scope of Services.

2.1 The Treasurer shall perform all duties as required under Government Code sections 6505 and 6505.5, the JPA Agreement, the Bylaws of SMEMPS, and this Agreement. A detailed Scope of Services is attached hereto as Exhibit “A” and incorporated herein by reference. Minimum statutory duties pursuant to Government Code section 6505.5 include:

2.1.1 Maintain responsibility for the receipt, deposit, and disbursement of SMEMPS’s funds upon proper authorization.

2.1.2 Prepare the quarterly written financial report including a verification of SMEMPS’s funds and a description of the receipts and amounts paid since the previous financial report.

2.1.3 Arrange for an annual independent audit of SMEMPS’s accounts conducted pursuant to generally accepted auditing standards and applicable governmental accounting practices.

2.2 Nothing in this Agreement or otherwise shall be construed to constitute or permit a delegation of duties inconsistent with Government Code sections 6505 and 6505.5.

2.3 The Treasurer shall use current Government Accounting Standards Board (“GASB”) accounting practices and procedures.

3. Use of Third-Party Services.

3.1 TFPD may subcontract with one or more qualified third-parties (“Subcontractor”) to perform those services under this Agreement that are not legally required to be performed by the Treasurer as set forth in Sections 2.1.1 through 2.1.3 of this Agreement, Government Code sections 6505 and 6505.5, and/or as required to be performed by the Treasurer under the JPA Agreement or the SMEMPS Bylaws.

3.2 Any Subcontractor agreement shall require records access for auditing purposes, and require the maintenance of complete and accurate recordkeeping for the duration of the subcontract and a minimum of two-years after the completion or earlier termination of any subcontract.

3.3 Any Subcontractor agreement shall require that the Subcontractor use current GASB accounting practices and procedures.

3.4 Notwithstanding any subcontract, the Treasurer retains final accountability for the performance of all services required by law and under this Agreement. The Treasurer shall perform the necessary oversight and supervision of any Subcontractor to ensure such compliance.

4. Right of Inspection and Records.

4.1 SMEMPS, and/or its authorized agent, may search and inspect, with reasonable notice, all documents and records related to the performance of the Scope of Services under this Agreement. TFPD and the Treasurer shall cooperate and assist SMEMPS with any such search and inspection.

4.2 TFPD and the Treasurer shall cooperate with SMEMPS in the search and record production in response to any Public Records Act request.

4.3 Upon the termination of this Agreement, TFPD and the Treasurer shall deliver all documents in their possession obtained or created under this Agreement within a reasonable time of request. All documents obtained or created under this Agreement are the property of SMEMPS.

5. Term. The term of this Agreement shall begin on the Effective Date and remain in effect until terminated or modified by written agreement of the Parties.

6. Compensation. Compensation shall be paid by SMEMPS to TFPD for the provision of the Scope of Services under this Agreement as set forth in Exhibit “B” attached hereto and incorporated herein. Compensation shall be consistent with Government Code section 6505.5(e) and may include both direct and indirect costs, and costs associated with the retention of any Subcontractor.

7. Bond Requirement. Pursuant to Government Code section 6505.1, the Treasurer shall be bonded for the faithful performance of duties under this Agreement. This requirement may be satisfied by a bond or insurance policy maintained by TFPD covering the Treasurer in an amount

no less than said amount. Evidence of this bond or insurance coverage shall be provided to SMEMPS upon request.

8. Independent Contractor. TFPD and the Treasurer are independent contractors and shall not be deemed agents, servants, or employees of SMEMPS. This Agreement shall not be construed as a partnership, joint venture, or association by and between SMEMPS and TFPD and/or the Treasurer.

9. Indemnification and Hold Harmless. Each Party shall indemnify, defend, and hold harmless the other Party's officers, directors, employees, agents, and assigns from and against all claims, damages, losses, liabilities, and costs, including reasonable attorneys' fees, arising out of or related to this Agreement. This Section shall not apply to the extent such claims are caused by the negligence or willful misconduct of the indemnified Party.

10. Termination.

10.1 Termination for Cause. Either Party may terminate this Agreement for a material breach of the Agreement by the other Party. The non-breaching Party shall provide written notice specifying the nature of the breach, and the alleged breaching Party shall have thirty (30) days from the receipt of such notice to cure. The Parties may agree in writing to extend this cure period in the event the breach cannot be cured within thirty (30) days. If the breach is not cured within the applicable period, then the non-breaching Party may terminate this Agreement by giving written notice thereof.

10.2 No-Fault Termination. Either Party may terminate this Agreement without cause upon sixty (60) days' prior written notice to the other Party.

11. Mediation. The Parties shall make a good faith effort to resolve any dispute regarding this Agreement through non-binding mediation with a mutually agreed-upon mediator prior to pursuing litigation. Either Party may initiate mediation by written notice to the other Party. If the Parties are unable to agree on a mediator within thirty (30) days of any notice to mediate, either Party may request that a mediator be appointed by the Judicial Arbitration and Mediation Service ("JAMS") or the American Arbitration Association. Mediation shall begin within a reasonable time after the appointment of a mediator. The costs of mediation shall be shared equally between the Parties. If such mediation is unsuccessful within sixty (60) days from its inception, either Party may pursue any remedies in law or equity, unless such mediation period is extended in writing by the Parties.

12. Effective Date. This Agreement shall become effective on the date when it has been executed by all Parties hereto, evidenced by the latest date set forth in the signature blocks ("Effective Date").

13. General Provisions.

13.1 Amendment. This Agreement shall only be amended in writing by the express written agreement of the Parties.

13.2 No Assignment. TFPD shall not assign this Agreement without the prior written consent of SMEMPS.

13.3 Counterparts, Electronic Signature, and Authority to Enter into Agreement. This Agreement may be executed in counterpart originals and executed by electronic signature. The undersigned represent and warrant that they are authorized to execute this Agreement on behalf of their respective Parties.

13.4 Severability. If any provision of this Agreement is determined to be invalid or unenforceable, such provision shall be severed and the remainder of the Agreement shall continue in full force and effect.

13.5 Governing Law and Venue. This Agreement shall be governed by the laws of the State of California. Any action or proceeding arising out of, or relating to, this Agreement shall be brought exclusively in Superior Court, Marin County, California.

13.6 Binding on Successors and Assigns. This Agreement shall be binding on, and inure to the benefit of, the Parties' respective authorized successors and assigns.

13.7 Conflict of Interest. The Parties shall comply with all applicable conflict of interest laws including, but not limited to, the Political Reform Act (Gov. Code, §§ 8100 *et seq.* as may be amended from time to time). No officer or employee of either Party shall have any financial interest in this Agreement in violation of applicable law.

**IN WITNESS WHEREOF**, the Parties hereby execute this Agreement.

Dated: \_\_\_\_\_

**SOUTHERN MARIN EMERGENCY  
PARAMEDIC MEDICAL SYSTEM**

\_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Dated: \_\_\_\_\_

**TIBURON FIRE PROTECTION DISTRICT**

\_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

## Exhibit "A"

### SCOPE OF SERVICES – TREASURER AND FINANCIAL ADMINISTRATION

The Treasurer shall provide the following services:

1. Administration. The Treasurer shall administer all S MEMPS funds held in accounts in the name of S MEMPS including overseeing and facilitating the receipt, processing, and deposit of all funds into the S MEMPS account, and maintaining complete and accurate records regarding same. The Treasurer shall ensure that all applicable policies adopted S MEMPS Board of Directors, as may be amended from time to time, are followed. S MEMPS shall provide the Treasurer with copies of all such policies or policy amendments.
2. Disbursement. The Treasurer shall ensure the disbursement of S MEMPS funds upon proper authorization. Certain S MEMPS bills may be processed for payment using an automated online billing platform. The Treasurer shall implement all procedures necessary for payment processing on such platforms consistent with approved authorization requirements. For S MEMPS bills and costs that are not processed through the online billing platform, the Treasurer shall disburse funds on behalf of S MEMPS only upon proper authorization. The Treasurer shall maintain final oversight authority over all disbursements including those processed through the automated online billing platform. The Treasurer shall maintain complete and accurate records of the disbursement of all S MEMPS funds. The Treasurer shall ensure that all disbursements are consistent with the Accounts Payable Policy as adopted by the S MEMPS Board of Directors, as may be amended from time to time.
3. Financial Oversight. The Treasurer shall oversee the accurate maintenance of S MEMPS financial records and ensure that they are kept in accordance with generally accepted governmental accounting principles. The Treasurer shall periodically review such records that are prepared or maintained by administrative staff or by a third-party subcontractor.
4. Financial Reporting. The Treasurer is responsible for the accurate preparation and S MEMPS Board of Director presentation of the quarterly written financial reports, which include, but are not limited to, the verification of S MEMPS funds, and a description of the receipts and amounts paid since the previous financial report. If the quarterly reports are being prepared by a third-party subcontractor, the Treasurer shall ensure the accuracy and completeness of the quarterly reports. The third-party subcontractor may present the quarterly reports to the S MEMPS Board of Directors upon the approval of the Treasurer of the report. If the quarterly reports are being prepared by the Treasurer, the Treasurer shall directly prepare and present the quarterly reports. The Treasurer shall ensure that all financial reporting is performed consistent with the Capital Assets and Depreciation Policy as adopted by the S MEMPS Board of Directors, as may be amended from time to time.

5. Independent Audit. The Treasurer shall arrange for an annual independent audit of SMEMPS's accounts conducted pursuant to generally accepted auditing standards and applicable governmental accounting practices. The Treasurer shall review the audit findings. Either the Treasurer or the external auditor shall present the audit findings to the SMEMPS Board of Directors as directed by the Executive Officer of SMEMPS.
  
6. No Delegation of Statutory Duty. The Treasurer shall maintain overall responsibility for compliance with Government Code sections 6505 and 6505.5 as set forth more specifically in this Agreement and the JPA Agreement. Nothing in this Agreement shall be construed to delegate or transfer statutory responsibility for Treasurer functions to a third party. The Treasurer retains authority for all financial functions required by law.

Exhibit "B"

**COMPENSATION**

1. Not To Exceed Amount. SMEMPS shall pay TFPD for the services under this Agreement on a cost reimbursement basis in an amount not to exceed One Hundred and Forty Thousand (\$140,000) per fiscal year of SMEMPS unless agreed to by the Parties in writing. No costs shall be paid in excess of the not-to-exceed amount without prior written approval of SMEMPS. The fiscal year of SMEMPS is July 1 through June 30. Commencing July 1, 2027, and on each July 1 thereafter during the term of this Agreement, the not-to-exceed amount shall automatically increase by three percent (3%) annually over the prior fiscal year's amount.
2. Allowable Costs. Allowable costs for reimbursement include staff time, reasonable overhead costs, audit costs, and approved third-party subcontractor costs consistent with this Agreement.
3. Invoicing. TFPD shall submit invoices to SMEMPS on a quarterly basis with supporting documentation as reasonably requested by SMEMPS.

# SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

FINAL BUDGET  
Resolution #2026-06  
July 1, 2026 – June 30, 2027

## BOARD OF DIRECTORS

James Devitt

Brett Tucker

Kurt Chun

May 27, 2026

**SMEMPS  
2026-27 FINAL BUDGET**

	2023-24	2024-25	2025-26 Year-End Projection	2026-27 FINAL BUDGET	\$ Change	% Change
<b>REVENUES</b>						
Service Revenue	10,990,570	11,031,557	10,276,079	10,584,361	308,282	3%
Contractual Allowance	(6,624,692)	(6,607,578)	(6,070,240)	(6,252,347)	(182,107)	3%
Bad Debt Write-Offs	(509,705)	(204,178)	(326,575)	(336,373)	(9,797)	3%
Misc-Write Off	(288,830)	(102,711)	(203,340)	(207,748)	(4,408)	2%
Revenue Adjustments	(20,336)	(12,509)	(27,437)	(28,260)	(823)	3%
Net Service Revenue	3,547,007	4,104,581	3,648,487	3,759,634	111,147	3%
Sent to Collections, net of fees	256,287	102,089	253,302	260,902	7,599	3%
Investment Earnings	595,780	540,203	433,593	210,000	(223,593)	-52%
GEMT Reimbursement	90,153	-	-	-	-	-
VRRP IGT	1,523,227	1,151,987	1,401,135	1,170,979	(230,156)	-16%
Contributions	-	-	-	-	-	-
Federal or State Grants	-	76,774	-	-	-	-
Asset Sale/Disposal	-	1,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,012,454</b>	<b>5,976,634</b>	<b>5,736,517</b>	<b>5,401,514</b>	<b>(335,003)</b>	<b>-6%</b>
<b>EXPENDITURES</b>						
<b>OPERATING EXPENSES (Excludes Member Disbursement)</b>						
Office Expense	5,472	5,874	6,279	8,040	1,761	28%
EMS & Rescue Gear	15,988	23,433	16,429	27,000	10,571	64%
Medical Supplies	208,469	197,954	201,354	237,000	35,646	18%
Communications	34,272	38,733	43,685	77,526	33,842	77%
Equipment Maintenance	7,181	14,545	38,738	51,124	12,386	32%
Vehicle Maintenance	96,224	128,182	69,585	138,000	68,415	98%
Fuel	67,652	57,031	62,437	74,000	11,563	19%
Professional Services	12,816	31,305	106,127	124,375	18,248	17%
DHCS Fees	836,784	827,321	1,095,579	1,009,649	(85,930)	-8%
CQI/Medical Director & Liaison	184,698	190,239	195,946	205,743	9,797	5%
Administrative Support	205,890	238,799	274,388	319,429	45,041	16%
Contract Emergency Services	19,516	-	-	-	-	-
Insurance	75,524	80,672	92,073	101,280	9,207	10%
Training	21,656	4,775	10,470	10,000	(470)	-4%
Prevention & Public Education	-	-	-	3,000	3,000	-
	1,792,142	1,838,863	2,213,090	2,386,166	173,077	8%
<b>CAPITAL OUTLAY</b>						
Medical Equipment	28,683	529,758	170,644	-	(170,644)	-100%
Radio Equipment	-	15,623	48,600	-	(48,600)	-
Apparatus	360,750	-	-	1,250,000	1,250,000	-
Rescue 9 Equipment	21,541	19,254	212,970	25,000	(187,970)	-88%
IT Equipment	7,923	26,858	3,800	-	(3,800)	-100%
Misc/Other Equipment	-	-	-	-	-	-
	418,897	591,493	436,014	1,275,000	838,986	192%
<b>TOTAL EXPENDITURES</b>	<b>2,211,039</b>	<b>2,430,356</b>	<b>2,649,104</b>	<b>3,661,166</b>	<b>1,012,062</b>	<b>38%</b>
<b>Net Surplus/(Deficit)</b>	<b>3,801,415</b>	<b>3,546,278</b>	<b>3,087,413</b>	<b>1,740,347</b>	<b>(1,347,066)</b>	<b>-44%</b>
<b>FUNDED FROM RESERVES</b>	-	-	-	<b>1,275,000</b>	<b>1,275,000</b>	-
<b>NET SURPLUS/(DEFICIT)</b>	<b>3,801,415</b>	<b>3,546,278</b>	<b>3,087,413</b>	<b>3,015,347</b>	<b>(72,066)</b>	<b>-2%</b>

**SMEMPS  
REVENUE DETAIL  
2026-27 FINAL BUDGET**

<u>REVENUE ITEM</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
			<u>Year-End</u> <u>Projection</u>	<u>FINAL</u> <u>BUDGET</u>		
Service Revenue						
Base Rate	7,190,839	7,265,352	6,840,083	7,045,285	205,202	3%
Mileage	1,476,060	1,527,103	1,404,080	1,446,203	42,122	3%
Oxygen	39,390	36,120	34,004	35,025	1,020	3%
Disposables						
ALS Disposables	1,050,414	1,019,776	967,465	996,489	29,024	3%
BLS Disposables	253,468	301,398	275,598	283,866	8,268	3%
Total Disposables	1,303,882	1,321,174	1,243,063	1,280,355	37,292	3%
IV Supplies	173,628	160,573	159,827	164,622	4,795	3%
EKG	665,764	609,262	566,700	583,701	17,001	3%
Miscellaneous EMS	96,122	89,782	21,473	22,117	644	3%
Service Revenue - Other	-	-	-	-	-	
Total Service Revenue	10,945,685	11,009,366	10,269,230	10,577,307	308,077	3%
Contractual Allowance						
Medicare	(5,096,913)	(5,380,520)	(4,985,317)	(5,134,877)	(149,560)	3%
Medicaid	(756,342)	(942,234)	(886,440)	(913,033)	(26,593)	3%
Insurance	(62,330)	(50,962)	(48,556)	(50,012)	(1,457)	3%
Private Pay	(606,416)	(196,081)	(94,463)	(97,297)	(2,834)	3%
Bill Patient	(102,691)	(37,781)	(55,464)	(57,128)	(1,664)	3%
Total Contractual Allowance	(6,624,692)	(6,607,578)	(6,070,240)	(6,252,347)	(182,107)	3%
Bad Debt Write-Offs						
Collections	(512,574)	(204,178)	(337,737)	(347,869)	(10,132)	3%
Bad Debt Reversals	2,869	-	11,161	11,496	335	3%
Bad Debt Write-Offs - Other	-	-	-	-	-	
Total Bad Debt Write-Offs	(509,705)	(204,178)	(326,575)	(336,373)	(9,797)	3%
Misc-Write Off	(24,588)	(9,569)	(32,594)	(33,572)	(978)	3%
Revenue Adjustments	(17,630)	(12,363)	(27,437)	(28,260)	(823)	3%
Net Service Revenue - Other	-	-	-	-	-	
Total Net Service Revenue	3,769,070	4,175,678	3,812,384	3,926,756	114,372	3%
Sent to Collections, net of fees	256,287	102,089	253,302	260,902	7,599	3%
Allowance for Bad Debts	(266,948)	(93,288)	(170,746)	(174,176)	(3,430)	2%
Collections Adjustments	44,885	22,191	6,848	7,054	205	3%
Investment Earnings	595,780	540,203	433,593	210,000	(223,593)	-52%
GEMT Reimbursement	90,153	-	-	-	-	
VRRP IGT	1,523,227	1,151,987	1,401,135	1,170,979	(230,156)	-16%
Contributions	-	-	-	-	-	
Federal or State Grants	-	76,774	-	-	-	
Asset Sale/Disposal	-	1,000	-	-	-	
<b>Total Revenue</b>	<b>6,012,454</b>	<b>5,976,634</b>	<b>5,736,517</b>	<b>5,401,514</b>	<b>(335,003)</b>	<b>-6%</b>

**SMEMPS  
EXPENSE DETAIL  
2026-27 FINAL BUDGET**

	2023-24	2024-25	2025-26 Year-End Projection	2026-27 FINAL BUDGET	\$ Change	% Change
<b><u>Office Expense</u></b>						
Office Supplies	-	240	240	500	260	108%
Bank Fees	1,050	1,080	1,305	1,650	345	26%
Cloud Services <i>Bill.com</i>	2,463	2,459	2,603	3,000	397	15%
Miscellaneous - Other	459	354	350	1,000	650	186%
<b>Total Office Expense</b>	<b>3,972</b>	<b>4,133</b>	<b>4,498</b>	<b>6,150</b>	<b>1,652</b>	<b>37%</b>
<b><u>Postage</u></b>	<b>256</b>	<b>351</b>	<b>391</b>	<b>500</b>	<b>109</b>	<b>28%</b>
<b><u>Website Maintenance</u></b>	<b>1,244</b>	<b>1,390</b>	<b>1,390</b>	<b>1,390</b>	<b>-</b>	<b>0%</b>
<b><u>EMS &amp; Rescue Gear</u></b>						
R9 Gear	15,356	23,143	15,533	20,000	4,467	29%
Knox Box	-	-	-	3,000	3,000	
Small Tools & Equipment	-	-	-	3,000	3,000	
Misc. Supplies & Expense	632	290	896	1,000	104	12%
<b>Total EMS &amp; Rescue Gear</b>	<b>15,988</b>	<b>23,433</b>	<b>16,429</b>	<b>27,000</b>	<b>10,571</b>	<b>64%</b>
<b><u>Medical Supplies</u></b>	<b>208,469</b>	<b>197,954</b>	<b>201,354</b>	<b>237,000</b>	<b>35,646</b>	<b>18%</b>
<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. Also includes smaller medical equipment that has moved from capital to operating due to increase in capitalization threshold for FY 2026-27.</i>						
<b><u>Communications/Telephones</u></b>						
Tablet Command License	5,113	7,696	8,369	8,787	418	5%
Cell Phones & Cradlepoint/Data Service	23,880	26,579	31,277	32,841	1,564	5%
<i>Includes HAAS Highway Alerting System - Safety Cloud Direct software subscription</i>						
IT Equipment	-	-	-	10,000	10,000	
<i>Moved from capital to operating due to increase in capitalization threshold for FY 2026-27</i>						
PSTRAX Narcotics Tracking	2,160	2,340	2,520	2,898	378	15%
Radio Equipment	-	-	-	20,000	20,000	
<i>Moved from capital to operating due to increase in capitalization threshold for FY 2026-27</i>						
Misc. Communications	3,119	2,118	1,519	3,000	1,481	98%
<b>Total Communications/Telephones</b>	<b>34,272</b>	<b>38,733</b>	<b>43,685</b>	<b>77,526</b>	<b>33,842</b>	<b>77%</b>
<b><u>Equipment Maintenance</u></b>						
Defibrillator Service	-	7,737	18,569	18,569	-	0%
Gurney Maintenance	-	-	8,776	6,000	(2,776)	-32%
Extrication Equipment Service	1,892	1,355	1,355	6,000	4,645	343%
Mechanical CPR Maintenance	5,054	5,054	10,038	11,055	1,017	10%
Knox Maintenance	-	-	-	1,500		

**SMEMPS  
EXPENSE DETAIL  
2026-27 FINAL BUDGET**

	2023-24	2024-25	2025-26 Year-End Projection	2026-27 FINAL BUDGET	\$ Change	% Change
Airpaks	235	-	-	4,000	4,000	
Miscellaneous	-	399	-	4,000	4,000	
<b>Total Equipment Maintenance</b>	<b>7,181</b>	<b>14,545</b>	<b>38,738</b>	<b>51,124</b>	<b>12,386</b>	<b>32%</b>
<b><u>Vehicle Maintenance</u></b>						
General Repairs	89,632	112,039	52,054	120,000	67,946	131%
Tires	6,592	16,143	17,531	18,000	469	3%
<b>Total Vehicle Maintenance</b>	<b>96,224</b>	<b>128,182</b>	<b>69,585</b>	<b>138,000</b>	<b>68,415</b>	<b>98%</b>
<b><u>Vehicle Fuel</u></b>	<b>67,652</b>	<b>57,031</b>	<b>62,437</b>	<b>74,000</b>	<b>11,563</b>	<b>19%</b>
<b><u>Professional Services</u></b>						
Legal Services	-	-	38,208	12,000	(26,208)	-69%
Annual Fiscal Audit	12,816	8,585	12,375	12,375	-	0%
Other - System Review & Recommendations	-	22,720	55,544	100,000	44,456	80%
<b>Total Professional Services</b>	<b>12,816</b>	<b>31,305</b>	<b>106,127</b>	<b>124,375</b>	<b>18,248</b>	<b>17%</b>
<b><u>DHCS</u></b>						
GEMT Audit Adjustments	-	151,749	167,896	-	(167,896)	-100%
<i>Ground Emergency Medical Transportation (GEMT) program ended; audits completed in FY 2025-26</i>						
VRRP IGT	522,962	396,032	553,427	585,489	32,062	6%
<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 Agreement prepared by DHCS</i>						
IGT Admin Fee	103,415	78,992	110,685	117,098	6,413	6%
<i>20% fee to DHCS for administrative costs and to support the Medi-Cal program</i>						
PP-GEMT IGT	199,418	198,389	263,571	302,061	38,490	15%
<i>Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services (PP-GEMT IGT) started in CY 2023, to replace GEMT &amp; QAF programs</i>						
Other DHCS Fees	10,989	2,159	-	5,000	5,000	
<i>GEMT 1% admin host fee</i>						
<b>Total DHCS</b>	<b>836,784</b>	<b>827,321</b>	<b>1,095,579</b>	<b>1,009,649</b>	<b>(85,930)</b>	<b>-8%</b>
<b><u>Continuous Quality Improvement (CQI)</u></b>						
EMS Specialist	81,000	-	-	-	-	
Medical Director	35,279	-	-	-	-	
CQI Coordinator/RN Educator	68,419	-	-	-	-	
CQI - Total	-	190,239	195,946	205,743	9,797	5%
<b>Total CQI</b>	<b>184,698</b>	<b>190,239</b>	<b>195,946</b>	<b>205,743</b>	<b>9,797</b>	<b>5%</b>
<i>The budget category for the Continuous Quality Improvement Program required by State and County EMS offices and adopted by SMEMPS in 1998 includes a CQI Coordinator, RN Educator, Medical Director (added in FY21), and associated costs. Previously, medical direction was provided free of charge by Marin General Hospital. FY22 proposed an EMS specialist shared with County, budgeted at \$180,000 with a 3% annual increase. New two-year agreement began 1/1/25 with a 5% annual increase.</i>						

**SMEMPS  
EXPENSE DETAIL  
2026-27 FINAL BUDGET**

	2023-24	2024-25	2025-26 Year-End Projection	2026-27 FINAL BUDGET	\$ Change	% Change
<b><u>Administrative Support</u></b>						
EMS Billing Service - Wittman	147,264	151,399	143,135	147,429	4,294	3%
Finance Officer	50,867	77,397	110,000	147,000	37,000	34%
Administrative Assistant	7,759	10,003	17,263	25,000	7,737	45%
Board Clerk			3,990	-	(3,990)	-100%
<b>Total Administrative Support</b>	<b>205,890</b>	<b>238,799</b>	<b>274,388</b>	<b>319,429</b>	<b>45,041</b>	<b>16%</b>
<b><u>Contract Emergency Services</u></b>	<b>19,516</b>	-	-	-	-	
<i>Gives the Operations Chiefs the ability to hire as outlined in the Plan of Operations and eliminates cross staffing</i>						
<b><u>Insurance</u></b>	<b>75,524</b>	<b>80,672</b>	<b>92,073</b>	<b>101,280</b>	<b>9,207</b>	<b>10%</b>
<b><u>Training</u></b>	<b>21,656</b>	<b>4,775</b>	<b>10,470</b>	<b>10,000</b>	<b>(470)</b>	<b>-4%</b>
<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>						
<b><u>Prevention &amp; Public Education</u></b>	-	-	-	<b>3,000</b>	<b>3,000</b>	
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>1,792,142</b>	<b>1,838,863</b>	<b>2,213,090</b>	<b>2,386,166</b>	<b>173,077</b>	<b>8%</b>

**CAPITAL**

**Capital Equipment**

Medical Equipment	28,683	529,758	170,644	-	(170,644)	-100%
Radio Equipment	-	15,623	48,600	-	(48,600)	-100%
IT Equipment	7,923	26,858	3,800	-	(3,800)	-100%
Rescue 9 Equipment & Gear	21,541	19,254	212,970	25,000	(187,970)	-88%
<i>Upgrade confined space rescue equipment, including replacing Rescue 9's hardline communication system and auxiliary items</i>						
Misc/Other Equipment	-	-	-	-	-	
<b>Total Capital Equipment</b>	<b>58,147</b>	<b>591,493</b>	<b>436,014</b>	<b>25,000</b>	<b>(411,014)</b>	<b>-94%</b>

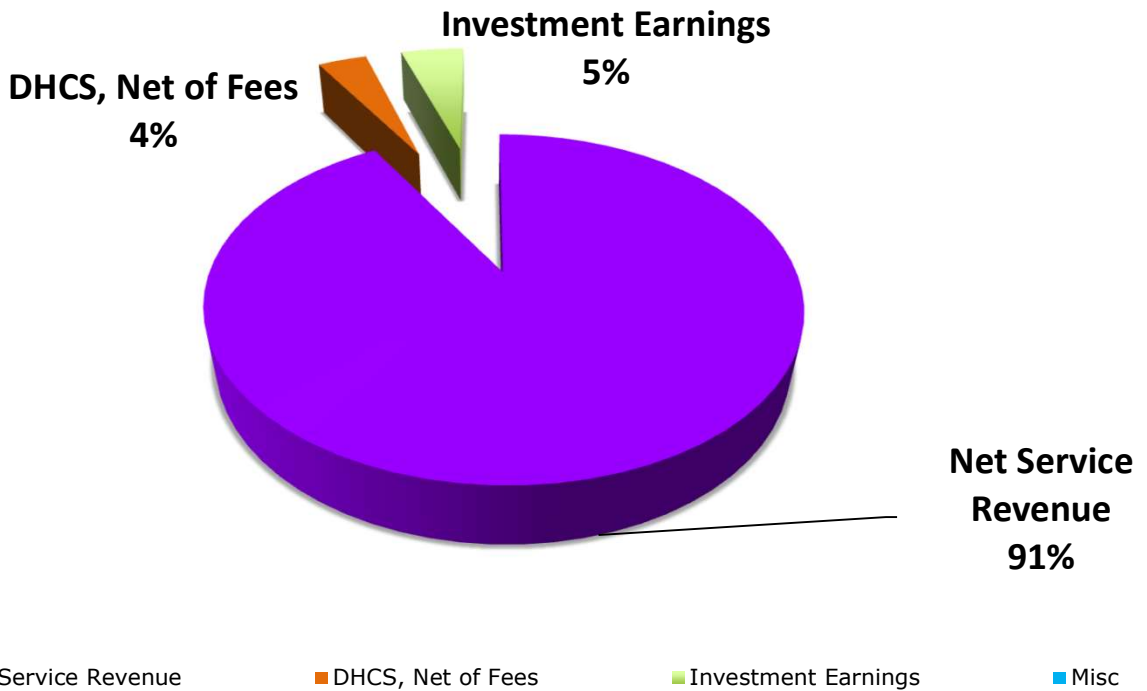
**Apparatus Replacement**

	<b>360,750</b>	-	-	<b>1,250,000</b>	<b>1,250,000</b>	
<i>M1 ordered in FY24, expected in early FY27 due to supply chain issues.</i>						
<i>M4 ordered in FY26, expected in early FY27 due to supply chain issues.</i>						
<i>M7R to be remounted in FY27.</i>						
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>418,897</b>	<b>591,493</b>	<b>436,014</b>	<b>1,275,000</b>	<b>838,986</b>	<b>192%</b>

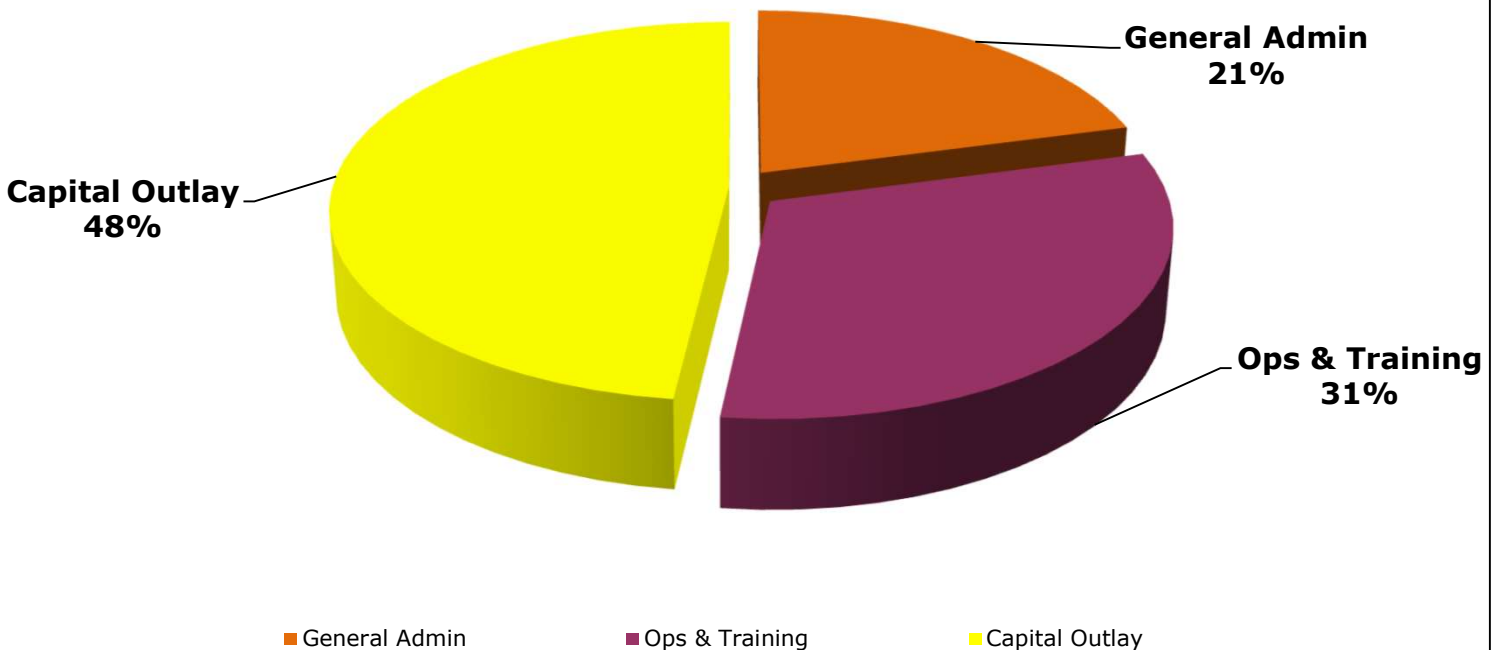
**SMEMPS  
EXPENSE DETAIL  
2026-27 FINAL BUDGET**

	2023-24	2024-25	2025-26 Year-End Projection	2026-27 FINAL BUDGET	\$ Change	% Change
<b><u>BUDGET CATEGORY TOTALS</u></b>						
Maintenance	1,792,142	1,838,863	2,213,090	2,386,166	173,077	8%
Equipment Replacement	58,147	591,493	436,014	25,000	(411,014)	-94%
Apparatus Replacement	360,750	-	-	1,250,000	1,250,000	
<hr/>						
<b>TOTAL EXPENDITURES excluding member reimbursements</b>	<b>2,211,039</b>	<b>2,430,356</b>	<b>2,649,104</b>	<b>3,661,166</b>	<b>1,012,062</b>	<b>38%</b>
<b>FUNDED FROM RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,275,000)</b>		
<b>NET TOTAL EXPENDITURES</b>	<b>2,211,039</b>	<b>2,430,356</b>	<b>2,649,104</b>	<b>2,386,166</b>	<b>(262,938)</b>	<b>-10%</b>

## SMEMPS 2026-27 Revenue Sources



## SMEMPS 2026-27 Expenditures



# SMEMPS 2026-27 Reserve Accounts

## Assigned Reserves

### **Apparatus Replacement**

**3,740,000**

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

### **Equipment Replacement**

**466,903**

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

### **Total Assigned Reserves**

**4,206,903**

## Unassigned Reserves

### **General Operations**

**234,008**

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. Set at 17%, or 2 months of the operating budget.

## **Total Reserve Funds**

**\$ 4,440,911**

<b>EXPENDITURES</b>	<b>DESCRIPTION</b>
<b>OPERATING EXPENSES</b>	
<b>Office Expense</b>	
Office Supplies	This line captures general office supplies such as paper, staples, computer software, etc.
Bank Fees	This line includes costs associated with banking: wire transfer fees, ACH costs, remote deposit fees, etc.
Cloud Services	This line includes costs for Bill.com, our monthly accounts payable service.
Miscellaneous Other	This line covers other miscellaneous office expenses that do not fit into the above categories, such as costs for legal notices and the S MEMPS Chiefs' meeting lunches. It also acts as a buffer if any of those other categories go over budget.
<b>Postage</b>	This line captures all postage costs including stamps, postage fees, and our annual PO box renewal fee.
<b>Website Maintenance</b>	This line captures the cost of annual web hosting & maintenance and software updates.
<b>EMS &amp; Rescue Gear</b>	
R9 Gear	This line includes rescue gear and equipment for Rescue 9 that falls under the capitalization threshold (\$20,000).
Knox Box	This line captures Knox Box costs that fall under the capitalization threshold (\$20,000).
Small Tools & Equipment	This line captures small tools and equipment that fall under the capitalization threshold (\$20,000).
Miscellaneous Supplies & Expense	This line covers other miscellaneous supplies and expenses that do not fit into the above categories, such as car chargers and wireless keyboards for ambulances.
<b>Medical Supplies</b>	This line captures all of our disposable medical supplies such as cannulas, medications, bandages, shears, gloves, catheters, medical waste disposal, narcotics containers, needle sets, ambulance cot supplies, oxygen, linens, etc.
<b>Communications / Telephones</b>	
Tablet Command License	This line captures our annual licensing costs for Tablet Command in all S MEMPS apparatus.
Cell Phones & Cradlepoint / Data Service / HAAS	This line captures our annual subscription to the HAAS highway alerting system and our monthly cellular/data/Cradlepoint costs for connectivity.
IT Equipment	This line captures IT equipment that falls under the capitalization threshold (\$20,000), such as iPads.
PSTRAX Narcotics Tracking	This line includes our annual license for narcotics tracking with Station Automation.
Radio Equipment	This line captures radio equipment that falls under the capitalization threshold (\$20,000).
Misc. Communications / Telephones	This line covers other miscellaneous communications and telephone expenses that do not fit into the above categories, such as the Language Line iPad communications/translation app and Medic 4 MDC costs.
<b>Equipment Maintenance</b>	
Defibrillator Service	This line funds the contract with Stryker for maintaining and servicing our Lifepak monitor/defibrillator units.
Gurney Maintenance	This line funds any necessary maintenance our gurneys require to ensure they remain operational and safe for use.
Extrication Equipment Service	This line funds necessary maintenance for our extrication equipment, including Rescue 9's extrication tool annual service with Western Extrication Specialists.

Mechanical CPR Service	This line funds the contract for maintaining and servicing our mechanical CPR devices.
Knox Maintenance	This line funds necessary maintenance for our Knox Box medication vaults.
Airpaks	This line funds the maintenance and mandatory tests for our SCBA airpaks.
Miscellaneous	This line covers other miscellaneous equipment maintenance expenses that do not fit into the above categories, such as radio shop services provided by County of Marin.
<b>Vehicle Maintenance</b>	
General Repairs	This line funds the maintenance and repairs of the ambulances and rescue vehicle.
Tires	This line funds the maintenance and/or replacement of tires for our ambulances and rescue unit.
<b>Fuel</b>	
This line funds the fuel for our ambulances and rescue unit.	
<b>Professional Services</b>	
Legal Services	This line includes any legal consultation required.
Annual Fiscal Audit	This line funds the cost of the independent annual audit of the financial accounts and records of SMEMPS, made by an independent certified public accountant.
Other - System Review and Recommendations	This line funds the system review and recommendations (operational, fiscal, and governance analysis), including additional work recommended by SMEMPS Chiefs.
<b>DHCS</b>	
GEMT Audit Adjustments	This line captures the funds we are required to pay back to DHCS as a result of the audits they conduct of our prior GEMT cost report/reimbursement submissions. The GEMT program ended in Dec 2022, and DHCS has now completed its audits of our prior year submissions. GEMT (Ground Emergency Medical Transportation) is a program that provided supplemental Medicaid reimbursements to eligible publicly owned or operated ambulance services. These reimbursements helped cover the gap between the actual costs of providing emergency medical transportation and the standard Medicaid payments. This program has been replaced by the PP-GEMT IGT program.
VRRP IGT	This line funds our ongoing annual contributions to DHCS to participate in the VRRP IGT program with Partnership Health Plan of California and Kaiser. VRRP IGT, or Voluntary Rate Range Intergovernmental Transfer, is a program in California's Medi-Cal system that allows governmental entities to transfer funds to the state in exchange for federal matching funds. These funds are then used to reimburse those same entities for uncompensated costs of providing Medi-Cal services. It is a mechanism for public entities to leverage state and federal dollars to offset the costs of caring for Medi-Cal patients .
IGT Admin Fee	This line funds the 20% administration fee we are required to pay to DHCS for managing the VRRP IGT program.
PP-GEMT-IGT	This line funds our ongoing quarterly contributions to DHCS to participate in the PP-GEMT IGT program. This program has replaced the GEMT and QAF programs. PP-GEMT IGT (Public Provider Ground Emergency Medical Transport Intergovernmental Transfer) is a program in California that provides increased reimbursements to eligible public providers of ground emergency medical transport (GEMT) services. This is achieved by adding an additional payment, on top of the standard Medi-Cal fee-for-service (FFS) rates, for specific HCPCS codes. The non-federal share of the funding for this program comes from voluntary intergovernmental transfers (IGT) from public entities.
Other DHCS Fees	This line captures the 1% administrative fee paid to Sac Metro Fire for acting as the administrative host for the GEMT program (some retro-bills have continued to be issued).

<b>CQI/Medical Direction</b>	
EMS Specialist	This line funds the contract between S MEMPS and Marin County Fire for the services of the EMS Specialist.
Medical Director	This line funds the contract between S MEMPS and Marin County Fire for the services of our Medical Director.
CQI Coordinator / RN Educator	This line funds the contract between S MEMPS and Marin County Fire for the services of our CQI (Continuous Quality Improvement) Coordinator and RN Educator.
CQI - Total	This line captures the total cost of funding the contract between S MEMPS and Marin County Fire for the services of EMS Specialist, Medical Director, CQI (Continuous Quality Improvement) Coordinator, and RN Educator. The budget used to separate these costs out into the separate lines above, but now it lists a total for all positions in this line.
<b>Administrative Support</b>	
EMS Billing Service - Wittman	This line funds the contract between S MEMPS and our billing agency, Wittman Enterprises.
Finance Officer	This line funds the agreement with Tiburon Fire to serve as the Treasurer and Auditor for S MEMPS, including contract services with Golden Hills Finance for finance administration.
Administrative Assistant/Board Clerk	This line funds the agreement between S MEMPS and Tiburon Fire for Administrative Assistant and Board Clerk duties on behalf of S MEMPS.
Board Clerk	This line has been combined with the Administrative Assistant line, above.
<b>Contract Emergency Services</b>	This line provides funding to offset the impacts to Tiburon Fire as a result of Medic 6 being transitioned to ready-reserve.
<b>Insurance</b>	This line covers the insurance premiums due to our insurance company, George Peterson Insurance Agency.
<b>Training</b>	This line captures the costs associated with training, including classes, lodging, AHA/BLS/CPR certification cards, EMS protocol books, etc.
<b>Prevention &amp; Public Education</b>	This line covers prevention and education costs but has never been used. It could be used for the costs associated with Sidewalk CPR.
<b>CAPITAL EQUIPMENT</b>	
Medical Equipment	This line captures the cost of medical equipment that will be capitalized (\$20,000 or higher). This includes equipment such as Lifepak monitors/defibrillators, stair chairs, Lucas chest compression systems, portable radios, Knox Box medication vaults, etc.
Radio Equipment	This line covers the cost of radio equipment that will be capitalized (over \$20,000).
IT Equipment	This line covers the cost of IT equipment that will be capitalized (over \$20,000), such as Cradlepoint routers/modems.
Rescue 9 Equipment	This line captures the cost of Rescue 9 equipment that will be capitalized (over \$20,000), such as extrication tools, confined space equipment, SCBAs, etc.
Misc/Other Equipment	This line covers other miscellaneous equipment costs that do not fit into the above categories.
<b>Apparatus Replacement</b>	This line captures the costs associated with replacing our current ambulances and the rescue unit.

# SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

For the Meeting of May 27, 2026

To: Board of Directors  
From: Charlotte Jourdain, consultant  
Reviewed by: SMEMPS Finance staff, Chiefs  
Emily Longfellow, General Counsel  
O'Connor & Company (Financial Auditor)  
Subject: Adoption of SMEMPS' Fund Balance and Reserve Policy and Authorization of Disbursement to Member Agencies

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## RECOMMENDATIONS

1. Adopt Resolution approving SMEMPS' Fund Balance and Reserve Policy and authorizing the one-time disbursement of \$2,155,945 to member agencies to lower fund balance in accordance with the Fund Balance and Reserve Policy, and distribute GEMT payments.

## BACKGROUND

In 2025, the Board authorized Citygate Associates to conduct a review of SMEMPS's governance and fiscal processes, in light of agency consolidations ("Citygate Report"). The Citygate Report recommends steps to enhance the clarity and effectiveness of financial management. Citygate's recommendations #9 states:

The [...] policy should state how the amount for each reserve category is determined. As a best practice, the annual equipment reserve amount should be budgeted based on the equipment replacement calculation to smooth large budgetary spikes for years in which such equipment is purchased. For example, if there is a piece of equipment with a 10-year useful life, an annual reserve equal to one-tenth of the anticipated replacement cost should be reflected in the operating budget over the next ten years. Operating reserves are usually stated as a certain percentage of the annual operating budget.

On April 27, 2026, your Board approved SMEMPS' Capital Assets and Depreciation Policy, which sets the threshold for capitalization of assets to \$20,000.

Pursuant to Citygate's recommendations, staff now brings before the Board the Fund Balance and Reserve Policy. Note that this policy can be effective upon approval and is not contingent on the approval of the proposed amended JPA agreement. However, to account for implementation time, the proposed effective date is July 1st, 2026, to coincide with the next fiscal year.

## DISCUSSION

The purpose of this Reserves and Fund Balance Policy is to establish a prudent framework for maintaining financial stability, managing risk, and ensuring the availability of resources to support ongoing operations, capital needs, and unforeseen events.

This policy defines the classification, target levels, use of funds, replenishment funding and governance of fund balance and reserves. The policy distinguishes between Unassigned Fund Balance, which represents the funds available to address unforeseen expenditures, and assigned reserves, which are set-aside for specific purposes.

### Unassigned Fund Balance:

Consistent with current practice and the Government Finance Officers' Association's recommendation, the Fund Balance target level is set at a minimum of (2) months or 17% of approved total operating expenditures. Any unassigned fund balance above this target requires Board action.

Consistent with the JPA agreement, the Policy also specifies that Unassigned Fund Balance must be replenished before any net operating surplus can be distributed to member agencies. In the event Fund Balance drops below the target and the net operating surplus is not sufficient to replenish it back to the target level, a plan will be presented to the Board for approval.

### Assigned Reserves:

Assigned reserves are established by the Board to fund specific future obligations and planned expenditure needs. These reserves support long-term asset management and reduce volatility in annual budgeting. The objective is to allow assigned reserves to swing based on useful life of apparatus and equipment, so that the overall budget (and net operating surplus) does not.

Existing SMEMPS assigned reserves include an apparatus replacement and an equipment replacement reserve, as well as a GEMT audit reserve. The proposed Policy specifies that reserves shall be funded using a systematic, levelized approach intended to accumulate sufficient resources for replacement at the end of each asset's useful life. Annual contributions shall be based on the estimated replacement cost of assets, adjusted for inflation, and allocated over their estimated service life. The total reserve level for each assigned reserve will therefore fluctuate over time. Reserves will be low immediately after ambulances are replaced, but will grow with each annual contribution to reach the target amount at the end of the asset's useful life.

As illustrated in the attached replacement schedules, with your Board's approval of the FY 2027 Proposed Budget, SMEMPS will contribute to reserves as follows:

- Apparatus Replacement Reserve: \$318,289 annual contribution, for a total reserve of \$3,740,000 or 59% of projected replacement needs. When the two new ambulances are received and the in FY27, and vehicle currently operating as M1 is remounted, staff will

draw from this reserve to make payment, and the reserve will drop to approximately \$2,500,000, or 40% of projected replacement needs, until a new annual contribution is made.

- Equipment Replacement Reserve: \$202,638 annual contribution, for a total reserve of \$466,903 or 30% of projected replacement needs.

Impact on current reserve levels:

At the beginning of FY 2026, SMEMPS Fund balance was set to \$5,693,125, which includes:

- \$375,809 in unassigned fund balance (equivalent to 3 months of the FY 26 Approved Budget)
- \$3,486,422 in an assigned reserve for apparatus replacement, and
- \$1,830,893 in an assigned reserve for equipment replacement.

These amounts were calculated using the same proposed funding methodology as outlined in the Policy.

On April 27, 2026, your Board approved the Capital Assets and Depreciation Policy, increasing the Capitalization threshold from \$1,000 to \$20,000. Staff updated the Apparatus and Equipment Replacement schedules (attached) and prepared the FY 27 Proposed Budget based on that new capitalization threshold.

In practice, this means a much lower level of reserves for equipment replacement, from \$1,830,893 at the beginning of FY 26 to a proposed \$466,903 with your Board's approval, a difference of \$1,363,990, which can be considered one-time "excess" assigned equipment reserve under the new Fund Balance and Reserve Policy. This is because a number of equipment items will no longer be capitalized, but will be replaced when needed and pursuant to current practice. SMEMPS has been funding equipment replacement year after year using the annual operating budget without drawing from assigned reserves, so there is no concern with this changing in budgeting practice.

In addition to this \$1,363,990 in "excess" equipment reserve, the 3-year auditing period for GEMT revenues has now ended, and \$791,955 that has been held in the GEMT Audit Reserve is available for one-time disbursement.

In total, staff recommends the Board authorize the one-time disbursement of \$2,155,945 pursuant to the Plan of Operations percentages, or

SMFD: \$1,409,341 (65.37%)  
TFD: \$638,807 (29.63%)  
MCFD: \$107,797 (5%)

**FISCAL IMPACT**

Upon approval of the Fund Balance and Reserve Policy, and with your Board's approval of the one-time disbursement to member agencies, S MEMPS fund balance will decrease by at total \$2,155,945.

**RECOMMENDATION**

Staff recommends the Board adopt the attached Resolution adopting the Fund Balance and Reserve Policy and authorizing a one-time disbursement of \$2,155,945 to member agencies, pursuant with the Plan of Operations Net Operating Surplus distribution percentages, to recalibrate assigned reserves pursuant to the attached equipment replacement schedule and the available GEMT revenues.

**ATTACHMENTS:**

1. Draft Resolution
2. Proposed Fund Balance and Reserve Policy
3. Apparatus replacement schedule and associated proposed reserve contributions for FY 27
4. Equipment replacement schedule and associated proposed reserve contributions for FY 27

**RESOLUTION NO. 2026-07**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MARIN EMERGENCY MEDICAL  
PARAMEDIC SYSTEM APPROVING FUND BALANCE AND RESERVE POLICY, AND AUTHORIZING  
ONE-TIME DISBURSEMENT TO MEMBER AGENCIES**

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**WHEREAS**, in 2025, the Board directed staff to engage the services of Citygate Associates, LLC to conduct a review of the governance and fiscal process of S MEMPS in consideration of member agency changes (“Citygate Report”); and

**WHEREAS**, in applicable part, the Citygate Report recommended the adoption of a fund balance and reserve policy to establish a framework for maintaining financial stability, managing risk, and defining reasonable assigned and unassigned fund balances; and

**WHEREAS**; the attached Fund Balance and Reserve Policy implements the Citygate Report’s recommendation and establishes guidelines to maintain adequate assigned and unassigned fund balances, and help ensure the long-term financial stability of S MEMPS; and

**WHEREAS**, pursuant to the Board-adopted Capital Assets and Depreciation Policy, staff updated the apparatus and equipment replacement schedules, and based thereon prepared the proposed 2027 fiscal year budget, resulting in lower levels of required reserves for equipment replacement from \$1,830,893 to \$466,903, with a difference of \$1,363,990; and

**WHEREAS**, under the Fund Balance and Reserve Policy, the surplus amount of \$1,363,990 is considered a one-time excess amount that may be returned to the Member Agencies; and

**WHEREAS**, additionally, the 3-year auditing period for GEMT revenues has ended and \$791,955 that has been held in the GEMT Audit Reserve is available for a one-time disbursement back to the Member Agencies; and

**WHEREAS**, the total amount available for disbursement to the Member Agencies is \$2,155,945 (\$1,363,990 + \$791,955); and

**WHEREAS**, the Plan of Operations adopted as part of the Joint Powers Authority, approved by the S MEMPS Board on April 27, 2026, sets forth the percentages that Member Agencies receive of surplus funds at: 1) Southern Marin Fire Protection District 65.37%; 2) Tiburon Fire Protection District \$23.63%; and 3) Marin County Fire Department 5%; and

**WHEREAS**, pursuant to said percentages the disbursement of all surplus funds currently available is: 1) SMFPD \$1,409,341; 2) TFPD \$638,807; and 3) MCFD \$107,797 (“One-Time Disbursement”); and

**WHEREAS**, on May 27, 2026, the Board held a duly noticed public meeting and voted to approve the Fund Balance and Reserve Policy and the One-Time Disbursement.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The above recitals are true and correct and incorporated as findings herein.
2. The Board approves the Fund Balance and Reserve Policy as set forth in Exhibit "A" attached hereto and incorporated herein.
3. The Board authorizes the One-Time Disbursement to the Member Agencies as follows:
  - a. SMFPD \$1,409,341
  - b. TFPD \$638,807
  - c. MCFD \$107,797
4. The Board authorizes the Executive Officer to take all necessary action to implement the direction in this Resolution.
5. This Resolution shall become effective immediately upon its adoption.

**RESOLUTION PASSED AND ADOPTED**, at a meeting of the Board of Directors of the Southern Marin Emergency Medical Paramedic System the 27<sup>th</sup> day of May, 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**RECUSED:**

**APPROVED:** \_\_\_\_\_

By: \_\_\_\_\_  
Board of Directors Chair, S MEMPS

**ATTEST:** \_\_\_\_\_  
Tommy Hellyer, Executive Officer, S MEMPS

# SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

## RESERVES AND FUND BALANCE POLICY

Section: Administration

Effective Date: July 1, 2026

Pages: 3

### 1. Purpose:

The purpose of this Reserves and Fund Balance Policy (“Policy”) is to establish a prudent framework for maintaining financial stability, managing risk, and ensuring the availability of resources to support ongoing operations, capital needs, and unforeseen events.

This Policy defines the classification, target levels, and governance of fund balance and reserves to promote transparency, fiscal discipline, and long-term sustainability.

### 2. Authority:

This Policy is adopted by the SMEMPS Board of Directors (“Board”) as authorized by the Amended and Restated Joint Powers Agreement for the Southern Marin Emergency Medical Paramedic System and associated Bylaws. This Policy may be reviewed and revised by the Board from time to time in its discretion, to reflect legal requirements and best practices.

### 3. Fund Balance Classifications:

The organization shall maintain fund balance classifications in accordance with generally accepted accounting principles.

#### 2.1 Unassigned Fund Balance

The Unassigned Fund Balance represents resources available to address unforeseen expenditures, revenue shortfalls, and cash flow variability. Given the availability of backup apparatus and insurance coverage, the Unassigned Fund Balance is not intended to fully fund major capital replacement events, but rather to provide liquidity for operational needs and timing-related financial exposures.

#### Target Level:

The Unassigned Fund Balance shall be maintained at a minimum of two (2) months of approved operating expenditures. The Board may temporarily retain amounts above the minimum Unassigned Fund Balance level upon making a documented finding that such retention is necessary to address anticipated financial risks, timing considerations, or planned one-time expenditures.

#### Use of Funds:

Use of unassigned fund balance requires Board approval and should be limited to emergency expenditures, unanticipated revenue declines, and one-time, non-recurring needs.

# SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

## Replenishment:

If the Unassigned Fund Balance falls below the target level, a plan shall be developed and approved by the Board to restore the balance within a reasonable timeframe.

Replenishment shall take priority over the distribution of net operating surplus to member agencies, consistent with Section 9.6.1 of the Joint Powers Authority agreement. Any surplus revenues remaining at fiscal year-end shall first be applied to restore the Unassigned Fund Balance to the required minimum target level before any distribution to member agencies is authorized.

If available surplus revenues are insufficient to fully restore the Unassigned Fund Balance to the target level, all available surplus shall be applied toward replenishment, and the remaining shortfall shall be addressed through a Board-approved replenishment plan. Such plan may include phased restoration over multiple fiscal years, budgetary expenditure adjustments, revenue strategies, or temporary suspension or reduction of future surplus distributions until the target level is achieved.

## 4. Assigned Reserves

Assigned reserves are established by the Board to fund specific future obligations and planned expenditure needs. These reserves support long-term asset management and reduce volatility in annual budgeting.

### 3.1 Capital Replacement Reserve

#### Purpose:

To fund the scheduled replacement of SMEMPS-owned apparatus, medical equipment, and other operational assets.

#### Funding Methodology:

The reserve shall be funded using a systematic, levelized approach intended to accumulate sufficient resources for replacement at the end of each asset's useful life. Annual contributions shall be based on the estimated replacement cost of assets, adjusted for inflation, and allocated over their estimated service life.

For each asset or category of assets, the annual contribution shall generally be calculated as the projected replacement cost divided by the estimated useful life, with adjustments made periodically to reflect changes in cost estimates, service life, or operational conditions.

#### Funding Process:

The estimated funding requirement shall be determined prior to adoption of the Annual Budget. Funding or adjustments shall occur following Board approval of the Budget and prior to the start of the fiscal year.

#### Use of Funds:

Expenditures from this reserve shall be limited to capital replacement unless otherwise approved by the Board.

#### Internal Tracking:

The reserve shall be internally tracked by major asset categories, including at a minimum apparatus and equipment, to support financial planning, transparency, and alignment with

# **SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM**

operational risk exposure. Staff shall maintain supporting schedules documenting estimated replacement cost, useful life, and annual contributions.

## **3.2 Other Assigned Reserves**

The Board may establish additional assigned reserves for specific, non-capital purposes, including but not limited to strategic initiatives, major one-time expenditures, or other identified organizational needs.

Any such reserve shall be established by formal Board action and shall include, at a minimum:

- A clearly defined purpose;
- A target funding level or funding methodology;
- Conditions for use; and
- Criteria or timeline for dissolution or re-evaluation.

Assigned reserves shall not be established for ongoing operating expenditures or to circumvent the use of Unassigned Fund Balance.

## **5. Distribution of Excess Fund Balance**

At the close of each fiscal year, any available fund balance in excess of the minimum Unassigned Fund Balance requirement, after accounting for assigned reserves, shall be considered surplus and distributed to member agencies in accordance with the Joint Powers Authority Agreement and Plan of Operations, unless the Board votes to retain such amounts in accordance with this Policy by resolution.

## **6. Governance and Oversight**

The Board of Directors retains authority over the establishment, modification, and use of all reserves and fund balance classifications.

Reserve levels and funding methodologies shall be reviewed annually as part of the budget process.

Any use of reserves outside of their stated purpose requires explicit Board approval.

## **7. Policy Review**

This Policy shall be reviewed at least every three (3) years, or more frequently as needed, to ensure alignment with organizational objectives, financial conditions, and best practices.

SMEMPS Apparatus replacement schedule and associated Reserve contributions

Vehicles/Apparatus	Vehicle Label	Future Vehicle Label	VIN ending in	License	Acquisition Year (FYE)	Useful Life	Purchase Price	Future Replacement Cost (8% Inflation)	Replacement Year (FYE)	Annual Reserve Contribution
2014 FORD AMBULANCE	M6	Surplus	59799	1462806	2015	12	173,315	436,437	2027	36,370
2016 FORD E450 HORTON	M1	M7R	24393	1534964	2016	11	183,843	428,656	2027	38,969
2016 FORD E450 HORTON	M7R	Surplus	27593	1550546	2017	10	195,789	422,693	2027	42,269
2018 ARROW HEAVY RESCUE	R9	R9	19172	1506241	2018	15	748,046	2,372,928	2033	158,195
2021 International Navistar	M4	M6	92492	1592581	2021	8	331,201	613,030	2029	76,629
2023 International Horton	M10	M10	73286	1678183	2024	8	360,750	667,724	2032	83,465
New Ambulance		M1			2027	8	389,301	720,569	2035	90,071
New Ambulance		M4			2027	8	389,301	720,569	2035	90,071
							<b>2,771,546</b>	<b>6,382,604</b>		<b>616,039</b>

Vehicles/Apparatus	Vehicle Label	Future Vehicle Label	Reserve Years Accumulated	Cumulative Reserve Through FY26	Annual Reserve Contribution FY27	Reserve Balance after FY 27 contribution	% Funded after FY 27 contribution
2014 FORD AMBULANCE	M6	Surplus	12	436,437	-	436,437	100%
2016 FORD E450 HORTON	M1	M7R	11	428,656	-	428,656	100%
2016 FORD E450 HORTON	M7R	Surplus	10	422,693	-	422,693	100%
2018 ARROW HEAVY RESCUE	R9	R9	9	1,423,757	158,195	1,581,952	67%
2021 International Navistar	M4	M6	6	459,772	76,629	536,401	88%
2023 International Horton	M10	M10	3	250,396	83,465	333,862	50%
<b>Totals</b>				<b>3,421,711</b>	<b>318,289</b>	<b>3,740,000</b>	<b>59%</b>

2027

SMEMPS Equipment replacement schedule and associated Reserve contributions

Equipment	Resource	Units	Acquisition Year (FYE)	Useful Life	Purchase Price	Future Replacement Cost (4% Inflation)	Replacement Year (FYE)
Defibrillators		10	2018	11	18,500	28,480	2029
Stryker chest compressions & chargers - Lucas devices		5	2020	8	81,139	111,045	2028
KNG Radios/BK Portable Radios/High Band Radios		12	2021	14	45,239	78,340	2035
Motorola M7 Radios - Motorola Portable Radios		12	2025	11	93,740	144,308	2036
Lifepak 35 Monitors/Defibs (incl modem kits) (Stryker)		13	2025	7	633,927	834,205	2032
Stair Chairs (Stryker)		5	2026	10	25,820	38,220	2036
Knox Box - MedVaults (11) (Knox Company)		11	2026	10	33,266	49,242	2036
Extrication Tools - corded cutter, spreader, ram (Wes X)	R9		2026	7	62,303	81,986	2033
SCBA Units	R9	12	2026	7	148,000	194,758	2033
<b>Totals</b>					<b>1,141,935</b>	<b>1,560,584</b>	

Equipment	Reserve Years Accumulated	Cumulative Reserve Through FY26	Annual Reserve Contribution FY27	Reserve Balance after FY 27 contribution	% Funded after FY 27 contribution
Defibrillators	8	20,713	2,589	23,302	82%
Stryker chest compressions & chargers - Lucas devices	6	83,284	13,881	97,164	88%
KNG Radios/BK Portable Radios/High Band Radios	5	27,979	5,596	33,574	43%
Motorola M7 Radios - Motorola Portable Radios	1	13,119	13,119	26,238	18%
Lifepak 35 Monitors/Defibs (incl modem kits) (Stryker)	1	119,172	119,172	238,344	29%
Stair Chairs (Stryker)	0	-	3,822	3,822	10%
Knox Box - MedVaults (11) (Knox Company)	0	-	4,924	4,924	10%
Extrication Tools - corded cutter, spreader, ram (Wes X)	0	-	11,712	11,712	14%
SCBA Units	0	-	27,823	27,823	14%
<b>Totals</b>		<b>264,266</b>	<b>202,638</b>	<b>466,903</b>	<b>30%</b>

2027