

SOUTHERN MARIN EMERGENCY  
MEDICAL PARAMEDIC SYSTEM

FINAL BUDGET  
Resolution #2024-01  
July 1, 2024 – June 30, 2025

BOARD OF DIRECTORS

James Devitt

Peter Fleming

Rick Jones

Dr. Thomas Cromwell



September 18, 2024



**SMEMPS  
2024-25 FINAL BUDGET**

1

	2021-22	2022-23	2023-24 UNAUDITED	2024-25 FINAL BUDGET	\$ Change	% Change
<b>REVENUES</b>						
Service Revenue	9,330,821	10,197,991	10,990,570	11,320,287	329,717	3%
Contractual Allowance	(5,746,825)	(6,000,332)	(6,624,692)	(7,448,041)	(823,349)	12%
Bad Debt Write-Offs	(358,548)	(751,982)	(509,705)	(524,996)	(15,291)	3%
Misc-Write Off	(197,638)	(356,411)	(24,690)	(25,326)	(636)	3%
Revenue Adjustments	(5,477)	(668)	(20,336)	(20,946)	(610)	3%
Net Service Revenue	3,022,333	3,088,597	3,811,147	3,300,978	(510,169)	-13%
Sent to Collections, net of fees	182,360	379,914	256,287	263,976	7,689	3%
Investment Earnings	26,842	322,366	595,780	300,000	(295,780)	-50%
GEMT Reimbursement	-	853,551	90,153	-	(90,153)	-100%
Partnership Healthcare (VRRP IGT)	721,769	1,590,924	1,523,227	980,201	(543,026)	-36%
Contributions	-	-	-	-	-	
Federal or State Grants	-	-	-	-	-	
Asset Sale/Disposal	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>3,953,304</b>	<b>6,235,352</b>	<b>6,276,594</b>	<b>4,845,155</b>	<b>(1,431,439)</b>	<b>-23%</b>
<b>EXPENDITURES</b>						
<b>OPERATING EXPENSES (Excludes Member Disbursement)</b>						
Office Expense	4,494	5,375	5,472	7,190	1,718	31%
EMS & Rescue Gear	6,159	20,417	17,178	37,500	20,322	118%
Medical Supplies	169,045	196,554	208,369	231,000	22,631	11%
Communications	27,954	28,300	34,147	37,800	3,653	11%
Equipment Maintenance	32,228	24,995	7,181	35,054	27,873	388%
Vehicle Maintenance	66,608	64,729	96,464	116,000	19,536	20%
Fuel	62,582	66,118	67,652	74,000	6,348	9%
Professional Services	9,098	12,028	12,816	64,375	51,559	402%
DHCS Fees	426,756	779,167	836,784	818,480	(18,304)	-2%
CQI/Medical Director & Liaison	72,784	179,579	184,698	190,239	5,541	3%
Administrative Support	148,737	207,824	205,890	261,682	55,792	27%
Contract Emergency Services	125,094	38,464	19,516	225,000	205,484	1053%
Insurance	67,917	70,328	75,524	82,587	7,063	9%
Training	11,127	9,089	21,656	20,000	(1,656)	-8%
Prevention & Public Education	-	-	-	3,000	3,000	
	1,230,583	1,702,967	1,793,347	2,203,907	410,560	23%
<b>CAPITAL OUTLAY</b>						
Medical Equipment	9,320	-	28,783	630,000	601,217	2089%
Radio Equipment	-	-	-	50,000	50,000	
Apparatus	-	-	360,750	425,000	64,250	18%
Rescue 9 Equipment	30,132	20,438	20,351	22,000	1,649	8%
IT Equipment	2,820	1,473	7,923	19,500	11,577	146%
Misc/Other Equipment	-	-	-	5,000	5,000	
	42,272	21,911	417,807	1,151,500	733,693	176%
<b>TOTAL EXPENDITURES</b>	<b>1,272,855</b>	<b>1,724,878</b>	<b>2,211,154</b>	<b>3,355,407</b>	<b>1,144,253</b>	<b>52%</b>
<b>Net Surplus/(Deficit)</b>	<b>2,680,449</b>	<b>4,510,474</b>	<b>4,065,440</b>	<b>1,489,747</b>	<b>(2,575,693)</b>	<b>-63%</b>
<b>FUNDED FROM RESERVES</b>	-	-	-	-		
<b>NET SURPLUS/(DEFICIT)</b>	<b>2,680,449</b>	<b>4,510,474</b>	<b>4,065,440</b>	<b>1,489,747</b>	<b>(2,575,693)</b>	<b>-63%</b>

**SMEMPS**

**REVENUE DETAIL  
2024-25 FINAL BUDGET**

<u>REVENUE ITEM</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u> <u>UNAUDITED</u>	<u>2024-25</u> <u>FINAL BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>Service Revenue</b>						
Base Rate	6,157,856	6,776,187	7,190,839	7,406,564	215,725	3%
Mileage	1,320,312	1,414,845	1,476,060	1,520,342	44,282	3%
Oxygen	22,128	22,826	39,390	40,572	1,182	3%
<b>Disposables</b>						
ALS Disposables	862,059	950,321	1,050,414	1,081,926	31,512	3%
BLS Disposables	256,933	277,281	253,468	261,072	7,604	3%
<b>Total Disposables</b>	<b>1,118,992</b>	<b>1,227,602</b>	<b>1,303,882</b>	<b>1,342,998</b>	<b>39,116</b>	<b>3%</b>
IV Supplies	146,999	158,765	173,628	178,837	5,209	3%
EKG	521,253	487,634	665,764	685,737	19,973	3%
Miscellaneous EMS	30,114	103,402	96,122	99,006	2,884	3%
Service Revenue - Other	21	-	-	-	-	
<b>Total Service Revenue</b>	<b>9,317,675</b>	<b>10,191,261</b>	<b>10,945,685</b>	<b>11,274,056</b>	<b>328,371</b>	<b>3%</b>
<b>Contractual Allowance</b>						
Medicare	(4,430,340)	(4,720,446)	(5,096,913)	(5,249,820)	(152,907)	3%
Medicaid	(1,163,614)	(1,094,124)	(756,342)	(779,032)	(22,690)	3%
Insurance	(98,601)	(62,839)	(62,330)	(64,200)	(1,870)	3%
Private Pay	-	(1,166)	(606,416)	(1,249,217)	(642,801)	106%
Bill Patient	(54,270)	(121,757)	(102,691)	(105,772)	(3,081)	3%
<b>Total Contractual Allowance</b>	<b>(5,746,825)</b>	<b>(6,000,332)</b>	<b>(6,624,692)</b>	<b>(7,448,041)</b>	<b>(823,349)</b>	<b>12%</b>
<b>Bad Debt Write-Offs</b>						
CalCoast Collections	(364,719)	(759,828)	(512,574)	(527,951)	(15,377)	3%
Bad Debt Reversals	6,172	7,846	2,869	2,955	86	3%
Bad Debt Write-Offs - Other	(1)	-	-	-	-	
<b>Total Bad Debt Write-Offs</b>	<b>(358,548)</b>	<b>(751,982)</b>	<b>(509,705)</b>	<b>(524,996)</b>	<b>(15,291)</b>	<b>3%</b>
Misc-Write Off	(197,513)	(357,959)	(24,588)	(25,326)	(738)	3%
Revenue Adjustments	(5,602)	880	(20,438)	(20,946)	(508)	2%
Net Service Revenue - Other	(1,059)	-	-	-	-	
<b>Total Net Service Revenue</b>	<b>3,008,128</b>	<b>3,081,867</b>	<b>3,766,262</b>	<b>3,254,746</b>	<b>(511,516)</b>	<b>-14%</b>
Sent to Collections, net of fees	182,360	379,914	256,287	263,976	7,689	3%
Collections Adjustments	14,205	6,730	44,885	46,232	1,347	3%
Investment Earnings	26,842	322,366	595,780	300,000	(295,780)	-50%
GEMT Reimbursement	-	853,551	90,153	-	(90,153)	-100%
Partnership Healthcare (VRRP IGT)	721,769	1,590,924	1,523,227	980,201	(543,026)	-36%
Contributions	-	-	-	-	-	
Federal or State Grants	-	-	-	-	-	
Asset Sale/Disposal	-	-	-	-	-	
<b>Total Revenue</b>	<b>3,953,304</b>	<b>6,235,352</b>	<b>6,276,594</b>	<b>4,845,155</b>	<b>(1,431,439)</b>	<b>-23%</b>
Transfers from Reserves	-	-	-	-	-	
<b>Total Revenue &amp; Transfers</b>	<b>3,953,304</b>	<b>6,235,352</b>	<b>6,276,594</b>	<b>4,845,155</b>	<b>(1,431,439)</b>	<b>-23%</b>
<b>Budgeted Expenses</b>	<b>1,272,855</b>	<b>1,724,878</b>	<b>2,211,154</b>	<b>3,355,407</b>	<b>1,144,253</b>	<b>52%</b>
<b>Funded to Reserves</b>	<b>2,680,449</b>	<b>4,510,474</b>	<b>4,065,440</b>	<b>1,489,747</b>	<b>(2,575,693)</b>	<b>-63%</b>

**SMEMPS  
EXPENSE DETAIL  
2024-25 FINAL BUDGET**

	2021-22	2022-23	2023-24 UNAUDITED	2024-25 FINAL BUDGET	\$ Change	% Change
<b><u>Office Expense</u></b>						
Office Supplies	232	26	-	500	500	
Bank Fees	1,215	1,020	1,050	1,300	250	24%
Cloud Services <i>Bill.com</i>	1,671	2,434	2,463	2,600	137	6%
Miscellaneous - Other	192	333	459	1,000	541	118%
<b>Total Office Expense</b>	<b>3,310</b>	<b>3,813</b>	<b>3,972</b>	<b>5,400</b>	<b>1,428</b>	<b>36%</b>
<b><u>Postage</u></b>						
	-	318	256	400	144	56%
<b><u>Website Maintenance</u></b>						
	1,184	1,244	1,244	1,390	146	12%
<b><u>EMS &amp; Rescue Gear</u></b>						
PPE	-	-	-	3,500	3,500	
R9 Equipment (not capitalized)	4,214	19,702	16,546	20,000	3,454	21%
Knox Box	-	-	-	3,000	3,000	
Small Tools & Equipment	1,435	145	-	10,000	10,000	
Misc. Supplies & Expense	510	570	632	1,000	368	58%
<b>Total EMS &amp; Rescue Gear</b>	<b>6,159</b>	<b>20,417</b>	<b>17,178</b>	<b>37,500</b>	<b>20,322</b>	<b>118%</b>
<b><u>Disposable Medical Supplies</u></b>						
	169,045	196,554	208,369	231,000	22,631	11%
<i>This account includes oxygen, medical supplies, linens, replacement drugs, and supplies for EMT-D, PPE/OSHA, and expanded scope of practice items such as CPAP, 12 lead EKG, epi-pens, etc.</i>						
<b><u>Communications/Telephones</u></b>						
Tablet Command License	4,757	4,990	5,113	5,400	287	6%
Cell Phones & Cradlepoint Data Service	20,291	21,367	23,880	27,000	3,120	13%
PSTRAX Narcotics Tracking	1,800	1,890	2,160	2,400	240	11%
Misc. Communications/Telephones	1,106	53	2,994	3,000	6	0%
<b>Total Communications/Telephones</b>	<b>27,954</b>	<b>28,300</b>	<b>34,147</b>	<b>37,800</b>	<b>3,653</b>	<b>11%</b>
<b><u>Equipment Maintenance</u></b>						
Defibrillator Service Contract	25,964	9,823	-	10,000	10,000	
Gurney Maintenance	-	2,742	-	6,000	6,000	
Extrication Equipment Service	-	1,410	1,892	6,000	4,108	217%
Mechanical CPR Service	5,054	5,054	5,054	5,054	-	0%
Airpaks	1,100	3,682	235	4,000	3,765	1602%
Miscellaneous	110	2,284	-	4,000	4,000	
<b>Total Equipment Maintenance</b>	<b>32,228</b>	<b>24,995</b>	<b>7,181</b>	<b>35,054</b>	<b>27,873</b>	<b>388%</b>

**SMEMPS  
EXPENSE DETAIL  
2024-25 FINAL BUDGET**

	2021-22	2022-23	2023-24 UNAUDITED	2024-25 FINAL BUDGET	\$ Change	% Change
<b><u>Vehicle Maintenance</u></b>						
General Repairs	60,348	55,427	89,872	100,000	10,128	11%
Tires	6,260	9,302	6,592	16,000	9,408	143%
<b>Total Vehicle Maintenance</b>	<b>66,608</b>	<b>64,729</b>	<b>96,464</b>	<b>116,000</b>	<b>19,536</b>	<b>20%</b>
<b><u>Vehicle Fuel</u></b>						
	<b>62,582</b>	<b>66,118</b>	<b>67,652</b>	<b>74,000</b>	<b>6,348</b>	<b>9%</b>
<b><u>Professional Services</u></b>						
Legal Services	-	2,128	-	12,000	12,000	
Annual Fiscal Audit	9,098	9,900	12,816	12,375	(441)	-3%
Other - System Review & Recommendations	-	-	-	40,000	40,000	
<b>Total Professional Services</b>	<b>9,098</b>	<b>12,028</b>	<b>12,816</b>	<b>64,375</b>	<b>51,559</b>	<b>402%</b>
<b><u>DHCS</u></b>						
GEMT Audit Adjustments	36,488	-	-	-	-	
<i>Ground Emergency Medical Transportation (GEMT) program resumed; 2018-19, 2020-21, 2021-22, and Jan-Dec 2022 were submitted FY 2022-23 and could be audited at some point during the following 36 months; any potential GEMT revenue in FY 2024-25 is assumed to be offset by potential audit adjustments</i>						
VRRP IGT	242,106	516,630	522,962	490,101	(32,862)	-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 Draft Agreement prepared by the DHCS</i>						
IGT Admin Fee	48,412	103,325	103,415	98,020	(5,395)	-5%
<i>20% fee to DHCS for administrative costs and to support the Medi-Cal program</i>						
QAF	97,184	53,037	-	-	-	
<i>Quality Assurance Fee (QAF) Program ended; replaced by PP-GEMT IGT</i>						
PP-GEMT IGT	-	106,175	199,418	219,360	19,942	10%
<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	2,566	-	10,989	11,000	11	0%
<i>GEMT 1% admin host fee</i>						
<b>Total DHCS</b>	<b>426,756</b>	<b>779,167</b>	<b>836,784</b>	<b>818,480</b>	<b>(18,304)</b>	<b>-2%</b>
<b><u>Continuous Quality Improvement (CQI)</u></b>						
EMS Specialist	-	122,639	81,000	-	(81,000)	-100%
Medical Director	12,621	14,776	35,279	-	(35,279)	-100%
CQI Coordinator/RN Educator	60,163	42,164	68,419	-	(68,419)	-100%
CQI - Total	-	-	-	190,239	190,239	
<b>Total CQI</b>	<b>72,784</b>	<b>179,579</b>	<b>184,698</b>	<b>190,239</b>	<b>5,541</b>	<b>3%</b>
<i>The budget category for the Continuous Quality Improvement Program required by the State and County EMS offices and adopted by S MEMPS in 1998 includes a CQI Coordinator, RN Educator, Medical Director (added in FY21), and associated costs. Previously, medical direction was being provided free of charge by Marin General Hospital. FY22 proposed an EMS specialist shared with County, budgeted at \$180,000 with a 3% annual increase.</i>						

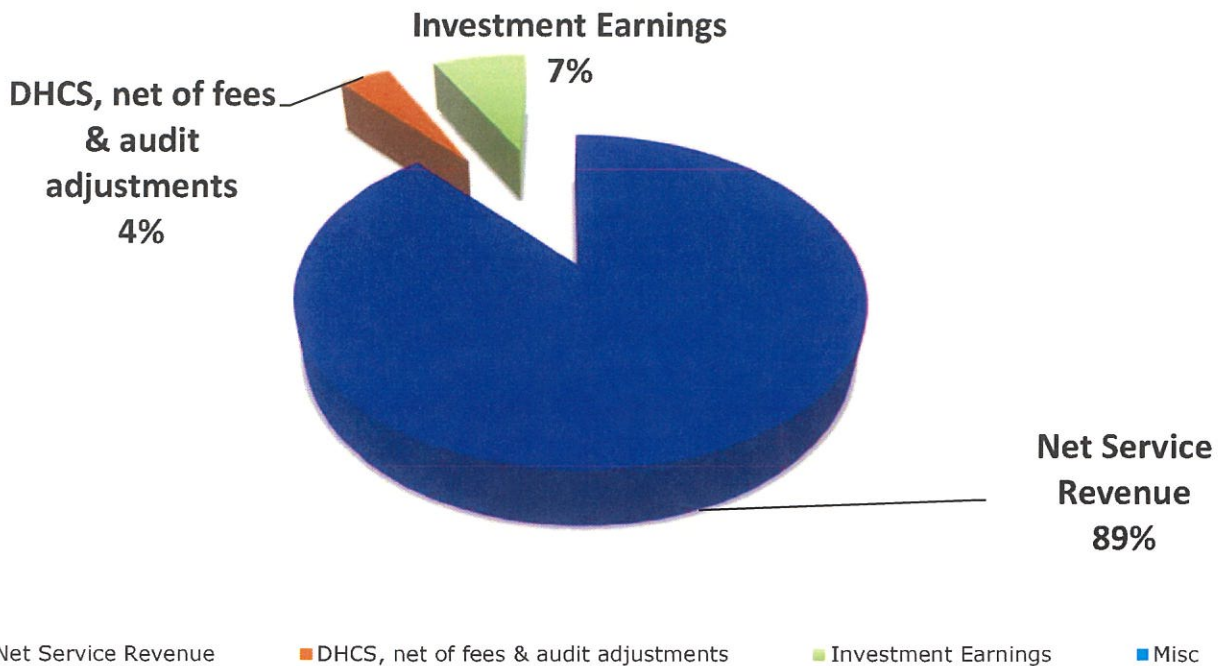
**SMEMPS  
EXPENSE DETAIL  
2024-25 FINAL BUDGET**

	2021-22	2022-23	2023-24 UNAUDITED	2024-25 FINAL BUDGET	\$ Change	% Change
<b><u>Administrative Support</u></b>						
EMS Billing Service - Wittman	117,344	137,969	147,264	151,682	4,418	3%
Finance Officer	28,386	61,960	50,867	60,000	9,133	18%
Administrative Assistant/Board Clerk	3,007	7,895	7,759	50,000	42,241	544%
<b>Total Administrative Support</b>	<b>148,737</b>	<b>207,824</b>	<b>205,890</b>	<b>261,682</b>	<b>55,792</b>	<b>27%</b>
<b><u>Contract Emergency Services</u></b>						
	<b>125,094</b>	<b>38,464</b>	<b>19,516</b>	<b>225,000</b>	<b>205,484</b>	<b>1053%</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>67,917</b>	<b>70,328</b>	<b>75,524</b>	<b>82,587</b>	<b>7,063</b>	<b>9%</b>
<i>Assumes a significant increase, per recent insurance trends</i>						
<b><u>Training</u></b>						
	<b>11,127</b>	<b>9,089</b>	<b>21,656</b>	<b>20,000</b>	<b>(1,656)</b>	<b>-8%</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 CATEGORY</b>	<b>1,230,583</b>	<b>1,702,967</b>	<b>1,793,347</b>	<b>2,203,907</b>	<b>410,560</b>	<b>23%</b>
<b><u>CAPITAL</u></b>						
<b><u>OPERATING CAPITAL ACQUISITIONS</u></b>						
Medical Equipment	9,320	-	28,783	630,000	601,217	2089%
<i>11 new monitors/defibrillators</i>						
Radio Equipment	-	-	-	50,000	50,000	
<i>Radio replacement as needed; potential MERA upgrade requirements</i>						
IT Equipment	2,820	1,473	7,923	19,500	11,577	146%
<i>iPad &amp; iPhone replacement as needed</i>						
Rescue 9 Equipment & Gear	30,132	20,438	20,351	22,000	1,649	8%
<i>New Paratech airbags to replace worn out Halmatro airbags</i>						
Misc/Other Equipment	-	-	-	5,000	5,000	
<b>Total Operating Capital Acquisitions</b>	<b>42,272</b>	<b>21,911</b>	<b>57,057</b>	<b>726,500</b>	<b>669,443</b>	<b>1173%</b>
<b><u>Apparatus Replacement</u></b>						
	-	-	<b>360,750</b>	<b>425,000</b>	<b>64,250</b>	<b>18%</b>
<i>M1 ordered in FY24, could take up to 18 months to be completed and delivered due to supply chain issues</i>						

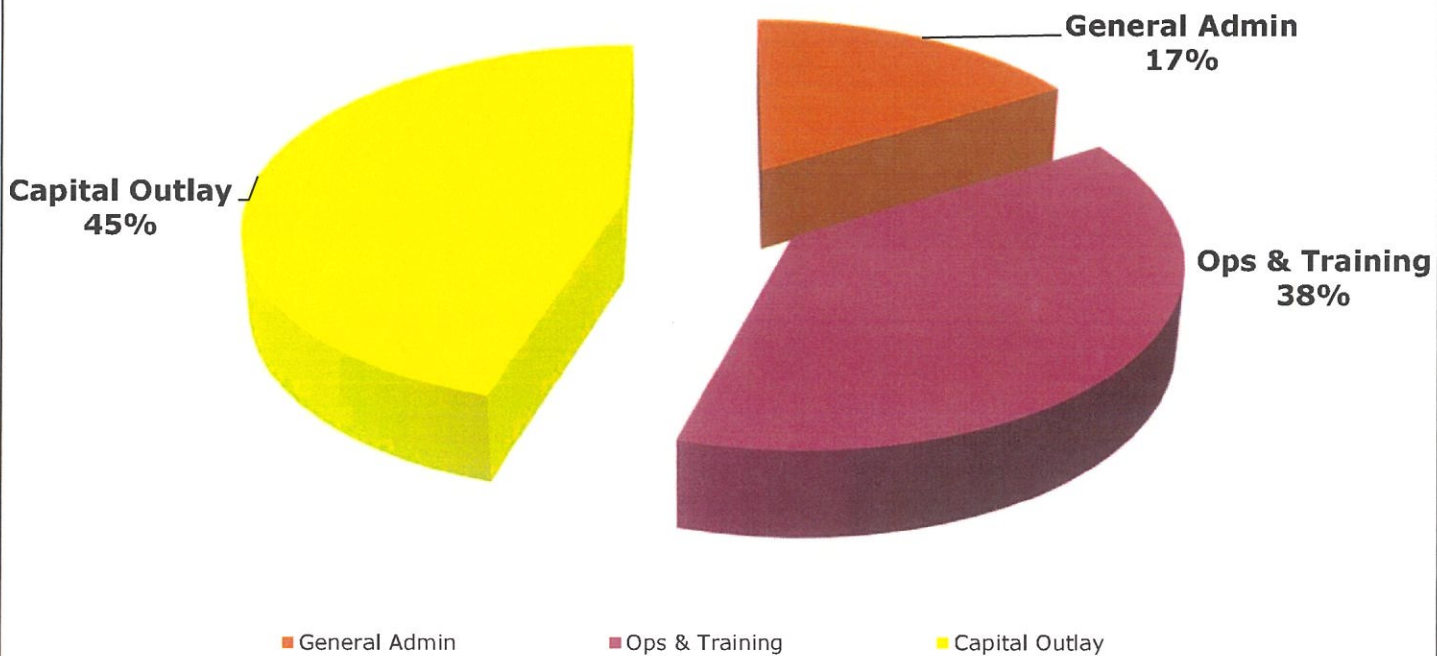
**SMEMPS  
EXPENSE DETAIL  
2024-25 FINAL BUDGET**

	2021-22	2022-23	2023-24 UNAUDITED	2024-25 FINAL BUDGET	\$ Change	% Change
<b><u>BUDGET CATEGORY TOTALS</u></b>						
Maintenance	1,230,583	1,702,967	1,793,347	2,203,907	410,560	23%
Equipment Replacement	42,272	21,911	57,057	726,500	669,443	1173%
Apparatus Replacement	-	-	360,750	425,000	64,250	18%
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<b>TOTAL OPERATING BUDGET, excluding member reimbursements</b>	<b>1,272,855</b>	<b>1,724,878</b>	<b>2,211,154</b>	<b>3,355,407</b>	<b>1,144,253</b>	<b>52%</b>

### SMEMPS 2024-25 Revenue Sources



### SMEMPS 2024-25 Expenditures





## 2024-25 Reserve Accounts

### Assigned Reserves

**Apparatus Replacement**

**2,995,435**

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

**Equipment Replacement**

**1,438,772**

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

**GEMT Audit**

**943,704**

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

**Total Assigned Reserves**

**5,377,911**

### Unassigned Reserves

**General Operations**

**346,357**

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

**Total Reserve Funds**

**\$ 5,724,268**