

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
REVENUES						
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	-	-	-	-
TOTAL REVENUES	6,012,454	5,976,634	5,736,517	5,401,514	(335,003)	-6%
EXPENDITURES						
OPERATING EXPENSES (Excludes Member Disbursement)						
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%
CAPITAL OUTLAY						
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%
TOTAL EXPENDITURES	2,211,039	2,430,356	2,649,104	3,661,166	1,012,062	38%
Net Surplus/(Deficit)	3,801,415	3,546,278	3,087,413	1,740,347	(1,347,066)	-44%
FUNDED FROM RESERVES	-	-	-	1,275,000	1,275,000	-
NET SURPLUS/(DEFICIT)	3,801,415	3,546,278	3,087,413	3,015,347	(72,066)	-2%

**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	-	-	-	
Total Revenue	6,012,454	5,976,634	5,736,517	5,401,514	(335,003)	-6%

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

	2023-24	2024-25	2025-26 Year-End Projection	2026-27 FINAL BUDGET	\$ Change	% Change
<u>Office Expense</u>						
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%
Total Office Expense	3,972	4,133	4,498	6,150	1,652	37%
<u>Postage</u>	256	351	391	500	109	28%
<u>Website Maintenance</u>	1,244	1,390	1,390	1,390	-	0%
<u>EMS & Rescue Gear</u>						
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%
Total EMS & Rescue Gear	15,988	23,433	16,429	27,000	10,571	64%
<u>Medical Supplies</u>	208,469	197,954	201,354	237,000	35,646	18%
<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>						
<u>Communications/Telephones</u>						
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%
Total Communications/Telephones	34,272	38,733	43,685	77,526	33,842	77%
<u>Equipment Maintenance</u>						
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	
Total Equipment Maintenance	7,181	14,545	38,738	51,124	12,386	32%
<u>Vehicle Maintenance</u>						
General Repairs	89,632	112,039	52,054	120,000	67,946	131%
Tires	6,592	16,143	17,531	18,000	469	3%
Total Vehicle Maintenance	96,224	128,182	69,585	138,000	68,415	98%
<u>Vehicle Fuel</u>	67,652	57,031	62,437	74,000	11,563	19%
<u>Professional Services</u>						
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%
Total Professional Services	12,816	31,305	106,127	124,375	18,248	17%
<u>DHCS</u>						
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 & QAF programs</i>						
Other DHCS Fees	10,989	2,159	-	5,000	5,000	
<i>GEMT 1% admin host fee</i>						
Total DHCS	836,784	827,321	1,095,579	1,009,649	(85,930)	-8%
<u>Continuous Quality Improvement (CQI)</u>						
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%
Total CQI	184,698	190,239	195,946	205,743	9,797	5%
<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
<u>Administrative Support</u>						
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%
Total Administrative Support	205,890	238,799	274,388	319,429	45,041	16%
<u>Contract Emergency Services</u>	19,516	-	-	-	-	
<i>Gives the Operations Chiefs the ability to hire as outlined in the Plan of Operations and eliminates cross staffing</i>						
<u>Insurance</u>	75,524	80,672	92,073	101,280	9,207	10%
<u>Training</u>	21,656	4,775	10,470	10,000	(470)	-4%
<i>Includes training for mandated skills certification of EMTs and Paramedics, medical training and specialized expanded scope training reserved for programs identified by Operations and Admin Chiefs as appropriate</i>						
<u>Prevention & Public Education</u>	-	-	-	3,000	3,000	
TOTAL MAINTENANCE EXPENDITURES	1,792,142	1,838,863	2,213,090	2,386,166	173,077	8%

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	-	-	-	-	-	
Total Capital Equipment	58,147	591,493	436,014	25,000	(411,014)	-94%

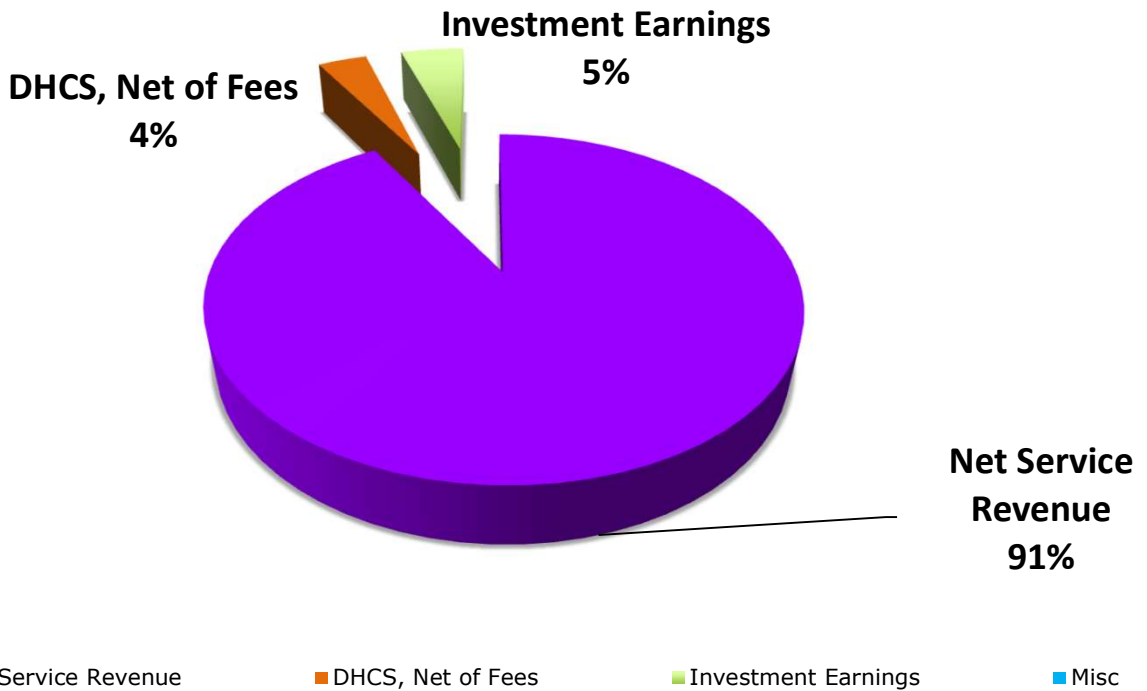
Apparatus Replacement

	360,750	-	-	1,250,000	1,250,000	
<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>						
TOTAL CAPITAL EXPENDITURES	418,897	591,493	436,014	1,275,000	838,986	192%

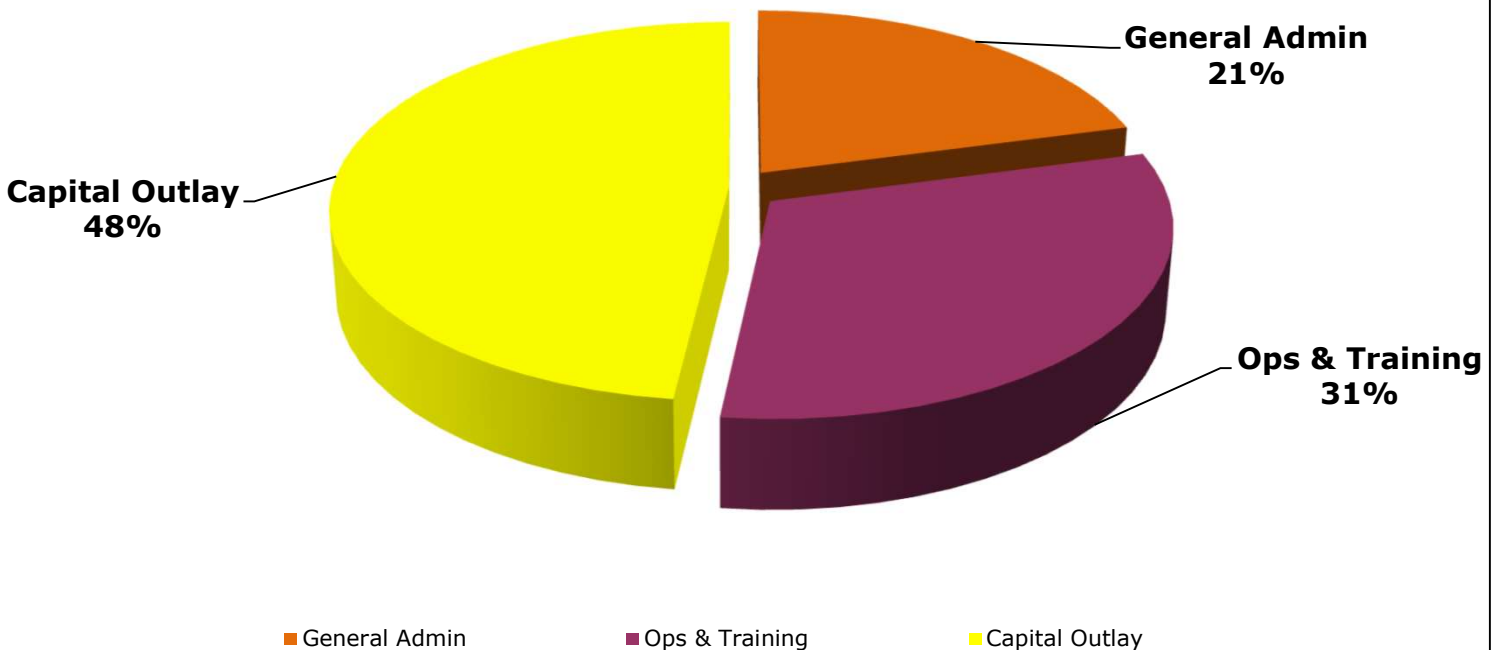
**SMEMPS
EXPENSE DETAIL
2026-27 FINAL BUDGET**

	2023-24	2024-25	2025-26 Year-End Projection	2026-27 FINAL BUDGET	\$ Change	% Change
<u>BUDGET CATEGORY TOTALS</u>						
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	
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TOTAL EXPENDITURES excluding member reimbursements	2,211,039	2,430,356	2,649,104	3,661,166	1,012,062	38%
FUNDED FROM RESERVES	-	-	-	(1,275,000)		
NET TOTAL EXPENDITURES	2,211,039	2,430,356	2,649,104	2,386,166	(262,938)	-10%

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