SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM

FINAL BUDGET
Resolution #2025-02
July 1, 2025 – June 30, 2026

James Devitt

Approved

Attest

BOARD OF DIRECTORS
James Devitt
Brett Tucker
Kurt Chun
Dr. Thomas Cromwell

September 4, 2025

SMEMPS
2025-26 FINAL BUDGET

	2022-23	2023-24	2024-25 UNAUDITED	2025-26 FINAL BUDGET	$ Change	% Change
REVENUES						
Service Revenue	10,197,991	10,990,570	11,031,557	11,362,504	330,947	3%
Contractual Allowance	(6,000,332)	(6,624,692)	(6,607,578)	(6,805,805)	(198,227)	3%
Bad Debt Write-Offs	(751,982)	(509,705)	(204,178)	(207,348)	(3,170)	2%
Misc-Write Off	(356,411)	(288,830)	(4,153)	(9,856)	(5,703)	137%
Revenue Adjustments	(668)	(20,336)	(12,509)	(12,884)	(375)	3%
Net Service Revenue	3,088,597	3,547,007	4,203,139	4,326,610	123,471	3%
Sent to Collections, net of fees	379,914	256,287	102,089	105,152	3,063	3%
Investment Earnings	322,366	595,780	540,203	300,000	(240,203)	-44%
GEMT Reimbursement	853,551	90,153	-	-	-	
VRRP IGT	1,590,924	1,523,227	1,151,987	1,179,104	27,117	2%
Contributions	-	-	-	-	-	
Federal or State Grants	-	-	76,774	-	(76,774)	-100%
Asset Sale/Disposal	-	-	1,000	-	(1,000)	-100%
TOTAL REVENUES	**6,235,352**	**6,012,454**	**6,075,192**	**5,910,865**	**(164,327)**	**-3%**
EXPENDITURES						
OPERATING EXPENSES (Excludes Member Disbursement)						
Office Expense	5,375	5,472	5,874	7,580	1,706	29%
EMS & Rescue Gear	20,417	15,988	23,433	27,000	3,567	15%
Medical Supplies	196,554	208,469	197,954	222,000	24,046	12%
Communications	28,300	34,272	38,733	41,781	3,048	8%
Equipment Maintenance	24,995	7,181	14,545	47,069	32,524	224%
Vehicle Maintenance	64,729	96,224	128,182	136,000	7,818	6%
Fuel	66,118	67,652	57,031	74,000	16,969	30%
Professional Services	12,028	12,816	31,305	124,375	93,070	297%
DHCS Fees	779,167	836,784	827,321	1,241,568	414,247	50%
CQI/Medical Director & Liaison	179,579	184,698	190,239	199,751	9,512	5%
Administrative Support	207,824	205,890	238,799	280,941	42,142	18%
Contract Emergency Services	38,464	19,516	-	225,000	225,000	
Insurance	70,328	75,524	80,672	88,739	8,067	10%
Training	9,089	21,656	4,775	20,000	15,225	319%
Prevention & Public Education	-	-	-	3,000	3,000	
	1,702,967	1,792,142	1,838,863	2,738,804	946,662	49%
CAPITAL OUTLAY						
Medical Equipment	-	28,683	529,758	200,000	(329,758)	-62%
Radio Equipment	-	-	15,623	50,000	34,377	
Apparatus	-	360,750	-	850,000	850,000	
Rescue 9 Equipment	20,438	21,541	19,254	68,600	49,346	256%
IT Equipment	1,473	7,923	26,858	10,000	(16,858)	-63%
Misc/Other Equipment	-	-	-	5,000	5,000	
	21,911	418,897	591,493	1,183,600	592,107	100%
					-	
TOTAL EXPENDITURES	**1,724,878**	**2,211,039**	**2,430,356**	**3,922,404**	**1,492,048**	**61%**
Net Surplus/(Deficit)	**4,510,474**	**3,801,415**	**3,644,836**	**1,988,461**	**(1,656,374)**	**-45%**
FUNDED FROM RESERVES	-	-	-	-		
NET SURPLUS/(DEFICIT)	4,510,474	3,801,415	3,644,836	1,988,461	(1,656,374)	-45%

SMEMPS
REVENUE DETAIL
2025-26 FINAL BUDGET

REVENUE ITEM	2022-23	2023-24	2024-25 UNAUDITED	2025-26 FINAL BUDGET	$ Change	% Change
Service Revenue						
Base Rate	6,776,187	7,190,839	7,265,352	7,483,313	217,961	3%
Mileage	1,414,845	1,476,060	1,527,103	1,572,916	45,813	3%
Oxygen	22,826	39,390	36,120	37,204	1,084	3%
Disposables						
ALS Disposables	950,321	1,050,414	1,019,776	1,050,369	30,593	3%
BLS Disposables	277,281	253,468	301,398	310,440	9,042	3%
Total Disposables	1,227,602	1,303,882	1,321,174	1,360,809	39,635	3%
IV Supplies	158,765	173,628	160,573	165,390	4,817	3%
EKG	487,634	665,764	609,262	627,540	18,278	3%
Miscellaneous EMS	103,402	96,122	89,782	92,475	2,693	3%
Service Revenue - Other	-	-	-	-	-	
Total Service Revenue	10,191,261	10,945,685	11,009,366	11,339,647	330,281	3%
Contractual Allowance						
Medicare	(4,720,446)	(5,096,913)	(5,380,520)	(5,541,936)	(161,416)	3%
Medicaid	(1,094,124)	(756,342)	(942,234)	(970,501)	(28,267)	3%
Insurance	(62,839)	(62,330)	(50,962)	(52,491)	(1,529)	3%
Private Pay	(1,166)	(606,416)	(196,081)	(201,963)	(5,882)	3%
Bill Patient	(121,757)	(102,691)	(37,781)	(38,914)	(1,133)	3%
Total Contractual Allowance	(6,000,332)	(6,624,692)	(6,607,578)	(6,805,805)	(198,227)	3%
Bad Debt Write-Offs						
Collections	(759,828)	(512,574)	(204,178)	(210,303)	(6,125)	3%
Bad Debt Reversals	7,846	2,869	-	2,955	2,955	
Bad Debt Write-Offs - Other	-	-	-	-	-	
Total Bad Debt Write-Offs	(751,982)	(509,705)	(204,178)	(207,348)	(3,170)	2%
Misc-Write Off	(357,959)	(291,536)	(9,569)	(9,856)	(287)	3%
Revenue Adjustments	880	(17,630)	(7,093)	(12,884)	(5,791)	82%
Net Service Revenue - Other	-	-	-	-	-	
Total Net Service Revenue	3,081,867	3,502,122	4,180,948	4,303,753	122,805	3%
Sent to Collections, net of fees	379,914	256,287	102,089	105,152	3,063	3%
Collections Adjustments	6,730	44,885	22,191	22,857	666	3%
Investment Earnings	322,366	595,780	540,203	300,000	(240,203)	-44%
GEMT Reimbursement	853,551	90,153	-	-	-	
VRRP IGT	1,590,924	1,523,227	1,151,987	1,179,104	27,117	2%
Contributions	-	-	-	-	-	
Federal or State Grants	-	-	76,774	-	(76,774)	-100%
Asset Sale/Disposal	-	-	1,000	-	(1,000)	-100%
Total Revenue	**6,235,352**	**6,012,454**	**6,075,192**	**5,910,865**	**(164,327)**	**-3%**
Transfers from Reserves	-	-	-	-	-	
Total Revenue & Transfers	6,235,352	6,012,454	6,075,192	5,910,865	(164,327)	-3%
Budgeted Expenses	1,724,878	2,211,039	2,430,356	3,922,404	1,492,048	61%
Net Surplus/(Deficit)	4,510,474	3,801,415	3,644,836	1,988,461	(1,656,374)	-45%

SMEMPS
EXPENSE DETAIL
2025-26 FINAL BUDGET

	2022-23	2023-24	2024-25 UNAUDITED	2025-26 FINAL BUDGET	$ Change	% Change
Office Expense						
Office Supplies	26	-	240	500	260	108%
Bank Fees	1,020	1,050	1,080	1,690	610	56%
Cloud Services	2,434	2,463	2,459	2,600	141	6%
Bill.com						
Miscellaneous - Other	333	459	354	1,000	646	182%
Total Office Expense	**3,813**	**3,972**	**4,133**	**5,790**	**1,657**	**40%**
Postage	**318**	**256**	**351**	**400**	**49**	**14%**
Website Maintenance	**1,244**	**1,244**	**1,390**	**1,390**	**-**	**0%**
EMS & Rescue Gear						
PPE	-	-	-	-	-	
R9 Gear (not capitalized)	19,702	15,356	23,143	20,000	(3,143)	-14%
Knox Box	-	-	-	3,000	3,000	
Small Tools & Equipment	145	-	-	3,000	3,000	
Misc. Supplies & Expense	570	632	290	1,000	710	
Total EMS & Rescue Gear	**20,417**	**15,988**	**23,433**	**27,000**	**3,567**	**15%**
Disposable Medical Supplies	**196,554**	**208,469**	**197,954**	**222,000**	**24,046**	**12%**
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.						
Communications/Telephones						
Tablet Command License	4,990	5,113	7,696	8,081	385	5%
Cell Phones & Cradlepoint/Data Service	21,367	23,880	26,579	28,000	1,421	5%
Includes HAAS Highway Alerting System - Safety Cloud Direct software subscription						
PSTRAX Narcotics Tracking	1,890	2,160	2,340	2,700	360	15%
Misc. Communications/Telephones	53	3,119	2,118	3,000	882	42%
Total Communications/Telephones	**28,300**	**34,272**	**38,733**	**41,781**	**3,048**	**8%**
Equipment Maintenance						
Defibrillator Service Contract	9,823	-	7,737	18,569	10,832	140%
Gurney Maintenance	2,742	-	-	6,000	6,000	
Extrication Equipment Service	1,410	1,892	1,355	6,000	4,645	
Mechanical CPR Service	5,054	5,054	5,054	8,500	3,446	68%
Airpaks	3,682	235	-	4,000	4,000	
Miscellaneous	2,284	-	399	4,000	3,601	
Total Equipment Maintenance	**24,995**	**7,181**	**14,545**	**47,069**	**32,524**	**224%**

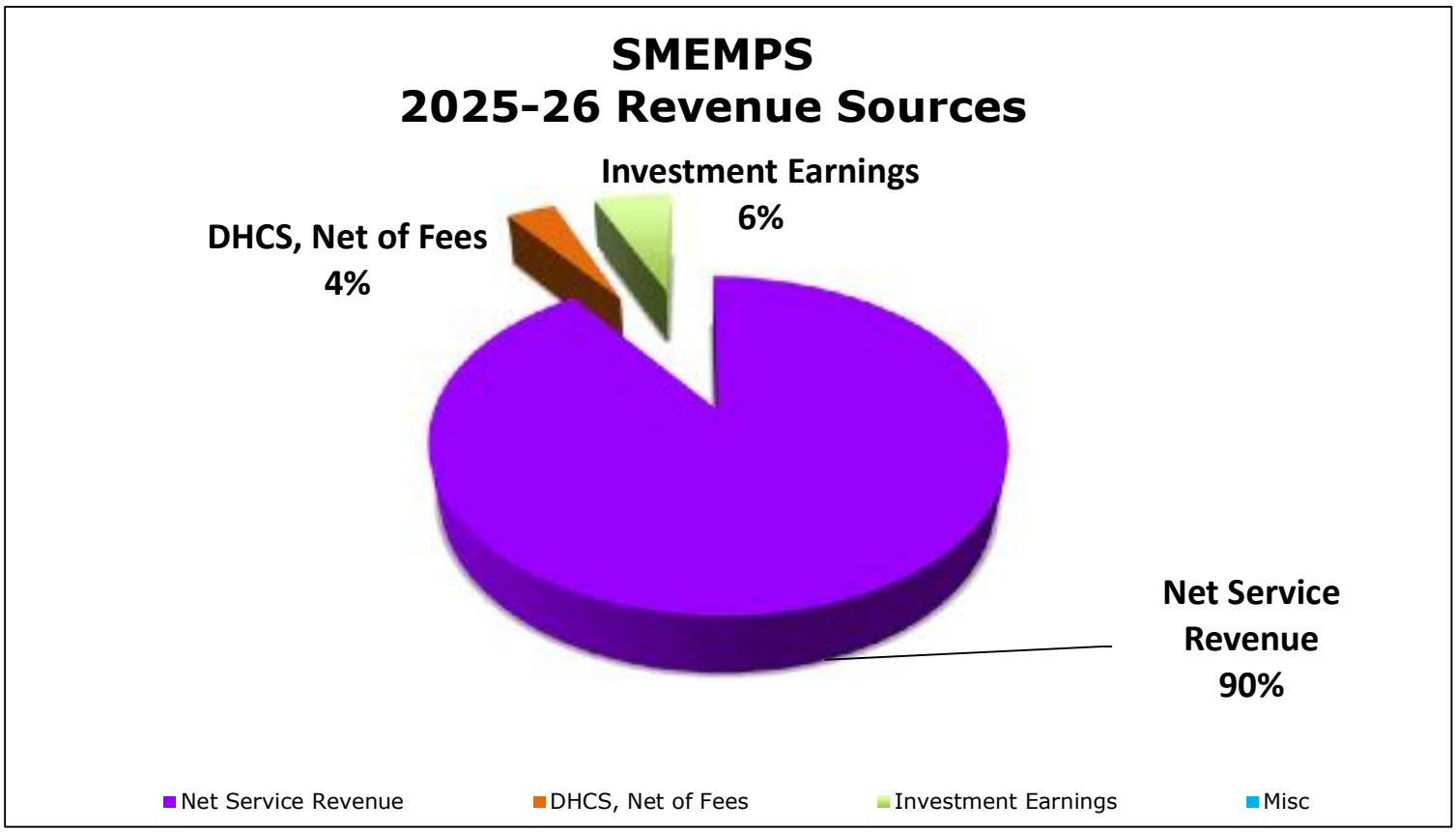
SMEMPS
EXPENSE DETAIL
2025-26 FINAL BUDGET

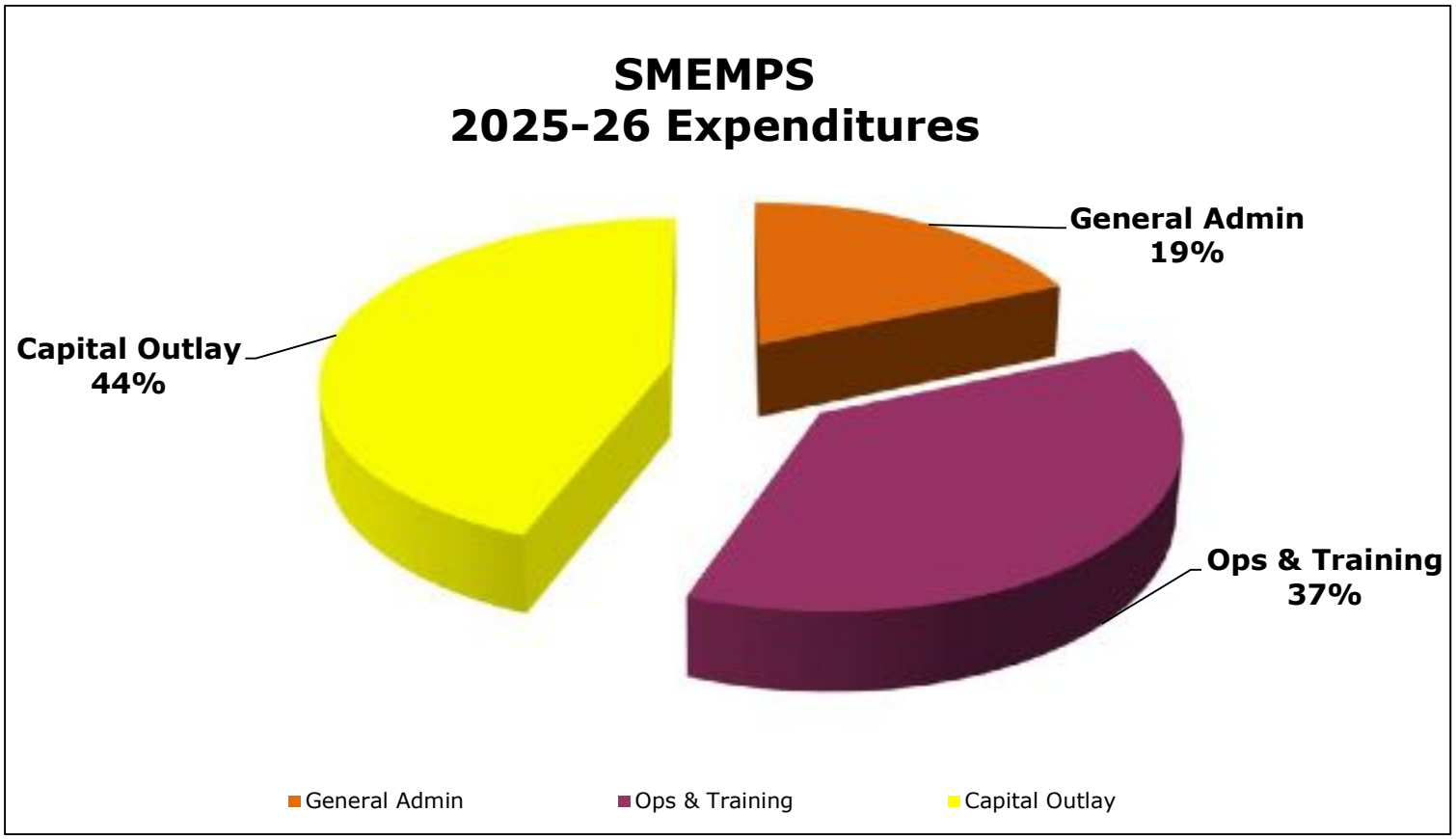
	2022-23	2023-24	2024-25 UNAUDITED	2025-26 FINAL BUDGET	$ Change	% Change
Vehicle Maintenance						
General Repairs	55,427	89,632	112,039	120,000	7,961	7%
Tires	9,302	6,592	16,143	16,000	(143)	-1%
Total Vehicle Maintenance	**64,729**	**96,224**	**128,182**	**136,000**	**7,818**	**6%**
Vehicle Fuel	**66,118**	**67,652**	**57,031**	**74,000**	**16,969**	**30%**
Professional Services						
Legal Services	2,128	-	-	12,000	12,000	
Annual Fiscal Audit	9,900	12,816	8,585	12,375	3,790	44%
Other - System Review & Recommendations	-	-	22,720	100,000	77,280	340%
Total Professional Services	**12,028**	**12,816**	**31,305**	**124,375**	**93,070**	**297%**
DHCS						
GEMT Audit Adjustments	-	-	151,749	250,000	98,251	65%
Ground Emergency Medical Transportation (GEMT) program; 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, resulting in funds needing to be returned to DHCS						
VRRP IGT	516,630	522,962	396,032	589,552	193,520	49%
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						
IGT Admin Fee	103,325	103,415	78,992	117,910	38,918	49%
20% fee to DHCS for administrative costs and to support the Medi-Cal program						
QAF	53,037	-	-	-	-	
Quality Assurance Fee (QAF) Program ended; replaced by PP-GEMT IGT						
PP-GEMT IGT	106,175	199,418	198,389	279,106	80,717	41%
Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services (PP-GEMT IGT) started in CY 2023, to replace GEMT & QAF programs						
Other DHCS Fees	-	10,989	2,159	5,000	2,841	132%
GEMT 1% admin host fee						
Total DHCS	**779,167**	**836,784**	**827,321**	**1,241,568**	**414,247**	**50%**
Continuous Quality Improvement (CQI)						
EMS Specialist	122,639	81,000	-	-	-	
Medical Director	14,776	35,279	-	-	-	
CQI Coordinator/RN Educator	42,164	68,419	-	-	-	
CQI - Total	-	-	190,239	199,751	9,512	5%
Total CQI	**179,579**	**184,698**	**190,239**	**199,751**	**9,512**	**5%**

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.

SMEMPS
EXPENSE DETAIL
2025-26 FINAL BUDGET

	2022-23	2023-24	2024-25 UNAUDITED	2025-26 FINAL BUDGET	$ Change	% Change
Administrative Support						
EMS Billing Service - Wittman	137,969	147,264	151,399	155,941	4,542	3%
Finance Officer	61,960	50,867	77,397	100,000	22,603	29%
Administrative Assistant	7,895	7,759	10,003	25,000	14,997	150%
Board Clerk				6,000		
Total Administrative Support	**207,824**	**205,890**	**238,799**	**286,941**	**48,142**	**20%**
Contract Emergency Services	**38,464**	**19,516**	**-**	**225,000**	**225,000**	
Gives the Operations Chiefs the ability to hire as outlined in the Plan of Operations and eliminates cross staffing						
Insurance	**70,328**	**75,524**	**80,672**	**88,739**	**8,067**	**10%**
Training	**9,089**	**21,656**	**4,775**	**20,000**	**15,225**	**319%**
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						
Prevention & Public Education	**-**	**-**	**-**	**3,000**	**3,000**	
TOTAL MAINTENANCE CATEGORY	**1,702,967**	**1,792,142**	**1,838,863**	**2,744,804**	**905,941**	**49%**
CAPITAL						
OPERATING CAPITAL ACQUISITIONS						
Medical Equipment	-	28,683	529,758	200,000	(329,758)	-62%
New LifePak 35 monitors/defibrillators, Knox Box, and stair chairs						
Radio Equipment	-	-	15,623	50,000	34,377	
Radio replacement as needed						
IT Equipment	1,473	7,923	26,858	10,000	(16,858)	-63%
iPad & iPhone replacement as needed						
Rescue 9 Equipment & Gear	20,438	21,541	19,254	68,600	49,346	256%
New hydraulic extrication tools - replace cutter, spreader, and ram						
Misc/Other Equipment	-	-	-	5,000	5,000	
Total Operating Capital Acquisitions	**21,911**	**58,147**	**591,493**	**333,600**	**(257,893)**	**-44%**
Apparatus Replacement	**-**	**360,750**	**-**	**850,000**	**850,000**	
M1 ordered in FY24, expected in FY26 due to supply chain issues.						
M4 to be ordered in FY26, expected in FY27 or FY28 due to supply chain issues.						


SMEMPS
2025-26 Revenue Sources
Investment Earnings
6%
DHCS, Net of Fees
4%
Net Service
Revenue
90%
Net Service Revenue
DHCS, Net of Fees
Investment Earnings
Misc


SMEMPS
2025-26 Expenditures
General Admin
19%
Capital Outlay
44%
Ops & Training
37%
General Admin
Ops & Training
Capital Outlay

SMEMPS
2025-26 Reserve Accounts

Assigned Reserves

Apparatus Replacement **3,486,422**

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

Equipment Replacement **1,830,893**

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

GEMT Audit **791,955**

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 **6,109,271**

Unassigned Reserves

General Operations **374,309**

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 recommmends 3 months of operational spending.

Total Reserve Funds $ 6,483,580