



GRAND COUNTY EMERGENCY MEDICAL SERVICE SSD

Elizabeth Tubbs, Chair

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To: Grand County Commission
Subject: 2023 Funding allocation request
Date: September 6th, 2022

Grand County Commission Members,

We appreciate the opportunity to present the financial needs for the 2023 year. With the significant disruption of the previous 2 years, and the completion of our new building this year we were unsure what to fully expect. While some of the stress and extra cost from the COVID pandemic has waned, we are left with a new reality of skyrocketing cost for fuel, medical equipment, supplies, and ambulances. As an example, our average price per gallon for fuel in July of 2022 was 43% higher when compared to the same month in 2021, over the last year a simple medication like Epinephrine has increase 76% in cost. On top of the cost increases, we are also seeing extreme wait times for new ambulance deliveries and anything else with a microchip. This has forced us to spend significantly more in maintenance to keep our older vehicles running until we are able to replace them. On the positive side, the significant increase in the 2021 healthcare sales tax has assisted us in helping to offset the above costs.

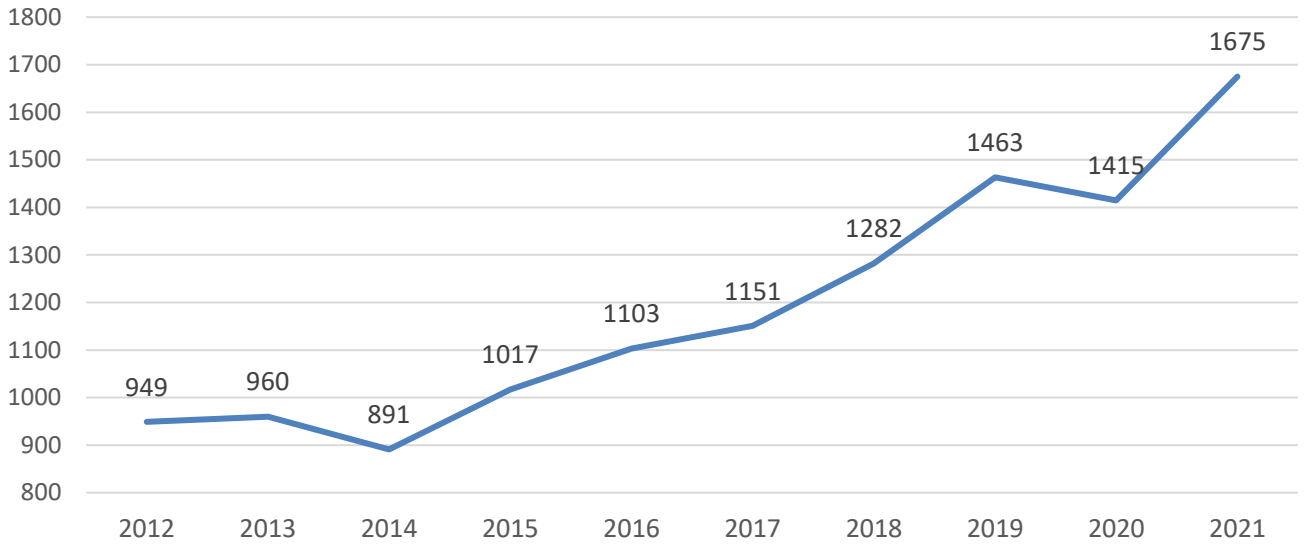
GCEMS SSD Responsibility:

Grand County EMS SSD is responsible for all prehospital emergency medical response in the 3,600 square miles of Grand County. Over the years the organization has had to expand its patient care standards and operational procedures to meet the demand and expectations of our citizens. Grand County EMS is trained to deal with civil unrest, pandemics, active shooter situations, backcountry trauma/medical care, and mental health emergencies. As the communities' expectations of emergency services has risen, so have our standards.

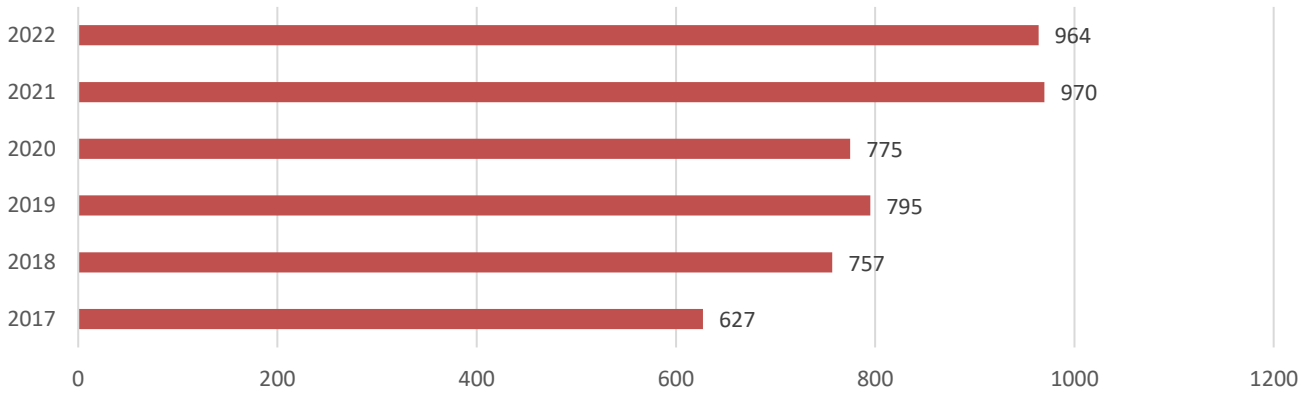
Service Utilization:

2021 closed out with a 18% increase in service demand over the 2020 year. The first half of 2022 we saw increases in demand for service over 2021 numbers, that trend slowed as we hit May, June, and July. In June of 2022 the department saw a 6% decrease in call volume, and July saw an 8% decrease. We anticipate this trend to continue for the rest of the year, with 2022 ending within 3% of the total yearly call volume of 2021.

GCEMS 10 year call volume



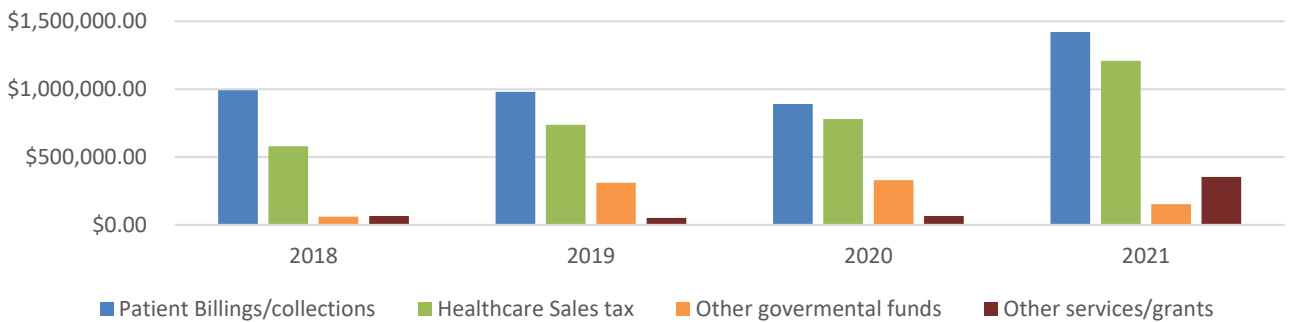
January-July Call Comparison



EMS Funding:

Grand County EMS is funded by 2 primary sources, patient billing revenue and a portion of the 0.5% rural healthcare sales tax. These 2 sources make up 85% of expected revenue. Other areas that EMS receives funds are from CPR classes, grants, and commercial services.

GCEMS historic income sources



EMS patient billing revenue is severely limited by two main factors; the State of Utah sets maximum billing rates, and EMS receives approximately \$0.29 of every dollar we bill from Medicare and Medicaid patients. In Moab around 55% of our patients are insured by either Medicare or Medicaid. So in essence 55% of the ambulance bills we send out are discounted by 71%. In 2021 Grand County EMS recovered approximately 50% of what was billed to patients. This gross collection percentage is in line with the overall state numbers. Grand County EMS was required to contractually write off \$1,069,102.00 in 2021 and additionally recorded \$239,145.0 in bad debt. Another difficulty in funding EMS is that EMS organizations are only allowed to bill a patient that is transported to the hospital. Many of our calls are considered "good faith" calls in which someone calls 911, but after arriving on scene the issue has resolved, or our EMTs and Paramedics provided treatment and the individual does not require further medical attention in the emergency room. Recovery of funds is unavailable for these types of calls as they are part of the public safety mission of EMS.

Request:

Grand County EMS SSD has met with the Healthcare SSD and have jointly agreed pending the outcome of this meeting on adjusting the healthcare sales tax split to, 43% to the EMS District and 57% to the Healthcare District. Our 2023 request is the same as last year, that the County consider awarding revenue from the Healthcare Sales tax and any other appropriate revenue source (i.e. TRT, PILT, ML or other source) to bring the total award to an amount that would be equal to 50% of that sales tax (est. 1,500,000.00 based on 2022's estimated 3MM total). In 2022 the County granted this request by awarding 40% of the sales tax and awarding 152,000 in PILT funds. Based on 2022 estimated sales tax figures if the County awarded the district 43% of the Sales Tax the remaining amount from other sources needed would be \$210,000.00.

We appreciate your consideration of this request

Sincerely,

Elizabeth Tubbs
Chair Grand County EMS SSD

Grand County Emergency Medical Services SSD

08/31/22

Balance Sheet

Accrual Basis

As of August 31, 2022

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
MACU Insurance Deposits	
MACU Deposit Checking	9,227.09
MACU Deposit Savings	5.03
Total MACU Insurance Deposits	9,232.12
MACU Operating	
MACU Checking	27,154.06
MACU Savings	5.00
Total MACU Operating	27,159.06
MACU Payroll	
MACU Payroll Checking	103.00
MACU Payroll Savings	5.00
Total MACU Payroll	108.00
PTIF	621,678.69
Total Checking/Savings	658,177.87
Accounts Receivable	
Accounts Receivable	809,001.10
Total Accounts Receivable	809,001.10
Other Current Assets	
Allowance for Doubtful	-427,539.12
Total Other Current Assets	-427,539.12
Total Current Assets	1,039,639.85
Fixed Assets	
Accumulated Depreciation	-985,457.74
4.1 · Capital Fixed Assets	
4.1.2 · Capital Fixed Equipment	471,454.37
4.1 · Capital Fixed Assets - Other	988,645.94
Total 4.1 · Capital Fixed Assets	1,460,100.31
Total Fixed Assets	474,642.57
Other Assets	
Deferred Outflow	220,717.00
Total Other Assets	220,717.00
TOTAL ASSETS	1,734,999.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	992.55
Total Accounts Payable	992.55
Credit Cards	
Zions Bank	101.69
Total Credit Cards	101.69

Grand County Emergency Medical Services SSD

08/31/22

Balance Sheet

Accrual Basis

As of August 31, 2022

	Aug 31, 22
Other Current Liabilities	
Accrued Wages	15,399.80
Compensated Absences	27,616.65
Deferred Inflow	59,847.00
Net Pension Liability	107,675.00
Total Other Current Liabilities	210,538.45
Total Current Liabilities	211,632.69
Long Term Liabilities	
Lease Payable - Motorola	32,463.04
N/P 2 Ambulance	214,616.02
Total Long Term Liabilities	247,079.06
Total Liabilities	458,711.75
Equity	
Fund Balance	1,457,902.13
5.1 - Capital Contribution	109,129.37
Net Income	-290,743.83
Total Equity	1,276,287.67
TOTAL LIABILITIES & EQUITY	1,734,999.42

Grand County Emergency Medical Services SSD

08/29/22

Balance Sheet

Accrual Basis

As of January 1, 2022

	Jan 1, 22
ASSETS	
Current Assets	
Checking/Savings	
MACU Insurance Deposits	
MACU Deposit Checking	5,294.06
MACU Deposit Savings	5.03
Total MACU Insurance Deposits	5,299.09
MACU Operating	
MACU Checking	27,562.85
MACU Savings	5.00
Total MACU Operating	27,567.85
MACU Payroll	
MACU Payroll Checking	103.00
MACU Payroll Savings	5.00
Total MACU Payroll	108.00
PTIF	944,105.42
Total Checking/Savings	977,080.36
Accounts Receivable	
Accounts Receivable	624,672.33
Total Accounts Receivable	624,672.33
Other Current Assets	
Allowance for Doubtful	-334,618.12
Sales Tax Receivable	96,811.34
Total Other Current Assets	-237,806.78
Total Current Assets	1,363,945.91
Fixed Assets	
Accumulated Depreciation	-985,457.74
4.1 · Capital Fixed Assets	
4.1.2 · Capital Fixed Equipment	471,454.37
4.1 · Capital Fixed Assets - Other	988,645.94
Total 4.1 · Capital Fixed Assets	1,460,100.31
Total Fixed Assets	474,642.57
Other Assets	
Deferred Outflow	220,717.00
Total Other Assets	220,717.00
TOTAL ASSETS	2,059,305.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	75,889.37
Total Accounts Payable	75,889.37

Grand County Emergency Medical Services SSD

08/29/22

Balance Sheet

Accrual Basis

As of January 1, 2022

	<u>Jan 1, 22</u>
Other Current Liabilities	
Accrued Wages	15,399.80
Compensated Absences	27,616.65
Deferred Inflow	59,847.00
Net Pension Liability	107,675.00
Total Other Current Liabilities	<u>210,538.45</u>
Total Current Liabilities	286,427.82
Long Term Liabilities	
Lease Payable - Motorola	32,463.04
N/P 2 Ambulance	214,616.02
Total Long Term Liabilities	<u>247,079.06</u>
Total Liabilities	533,506.88
Equity	
Fund Balance	1,457,902.13
5.1 - Capital Contribution	109,129.37
Net Income	-41,232.90
Total Equity	<u>1,525,798.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,059,305.48</u></u>

Grand County Emergency Medical Services SSD

Profit & Loss

08/29/22

January 1 through August 29, 2022

Accrual Basis

	Jan 1 - Aug 29, 22
Ordinary Income/Expense	
Income	
1.1 · Charges for Services	
1.1.1 · Private Insurance	
1.1.14 · Contractual Write Off-Private I	-10,555.00
1.1.1 · Private Insurance - Other	674,522.67
Total 1.1.1 · Private Insurance	663,967.67
1.1.10 · CPR Training	8,469.49
1.1.13 · Medicare	
1.1.16 · Contactual Write Off - Medicare	-401,852.00
1.1.13 · Medicare - Other	540,706.00
Total 1.1.13 · Medicare	138,854.00
1.1.2 · Medicaid	
1.1.15 · Contactual Write Off - Medicaid	-127,661.00
1.1.2 · Medicaid - Other	171,166.00
Total 1.1.2 · Medicaid	43,505.00
1.1.4 · Commercial Services	2,716.95
1.1.6 · Interest	2,942.86
1.1.7 · Miscellaneous	259.18
1.1.8 · Donations	1,400.00
Total 1.1 · Charges for Services	862,115.15
1.2 · Sales Tax	639,099.13
1.3 · TRT / PILT / ML Contribution	167,995.00
1.4 · Grants	
1.4.1 · State EMS Grant	67,291.00
Total 1.4 · Grants	67,291.00
Total Income	1,736,500.28
Expense	
2.1 · Salaries and Benefits	
2.1.1 · Salaries	787,443.56
2.1.1.1 · Salaries Fire	11,382.38
2.1.2 · Overtime	245,156.70
2.1.2.1 · Fire Overtime	23,529.94
2.1.3 · On Call Pay	2,570.75
2.1.4 · Benefits	279,914.60
2.1.5 · Taxes	87,606.04
Total 2.1 · Salaries and Benefits	1,437,603.97
2.2 · Maintenance & Operations	
2.2.1 · Subscriptions & Memberships	875.68
2.2.10 · Insurance Billing Contract	46,282.93
2.2.11 · Professional Fees	
22.11.1 · Accounting	2,280.00
22.11.2 · IT Contracting	10,778.60
22.11.4 · Payroll	5,654.31
22.11.5 · Miscellaneous	8,584.93
22.11.6 · Professional Fees Other (EM)	27,024.00
Total 2.2.11 · Professional Fees	54,321.84

Grand County Emergency Medical Services SSD

Profit & Loss

08/29/22

January 1 through August 29, 2022

Accrual Basis

	Jan 1 - Aug 29, 22
2.2.12 · Permits & Licensing	753.00
2.2.13 · HSI Refund Requests	8,319.90
2.2.14 · Cell Phone Allowance	2,700.00
2.2.15 · Special Dept Supplies/Uniforms	17,534.09
2.2.16 · Medical Supplies	37,597.33
2.2.17 · Non Medical Supplies	1,109.99
2.2.18 · Insurance Expense	45,148.48
2.2.19 · Inventory	78,926.99
2.2.20 · Rent Expense	1,050.00
2.2.3 · Travel Transfers	396.00
2.2.4 · Office Supplies	2,401.88
2.2.6 · Equipment Maintenance & Supply	18,909.08
2.2.7 · Building Maintenance	24,234.24
2.2.8 · Utilities	
2.2.8.1 · Water & Sewer	611.82
2.2.8.2 · Garbage	433.12
2.2.8.3 · Power	4,048.35
2.2.8.4 · Gas	4,396.40
2.2.8.5 · Telephone & Internet	5,354.50
2.2.8 · Utilities - Other	630.00
Total 2.2.8 · Utilities	15,474.19
2.2.9 · Automobile Expense	
2.2.9.1 · Fuel	32,004.93
2.2.9.2 · Licensing	180.00
2.2.9.3 · Repairs & Maintenance	19,861.62
Total 2.2.9 · Automobile Expense	52,046.55
Total 2.2 · Maintenance & Operations	408,082.17
2.3 · Education	
2.3.1 · Local Training	8,774.38
2.3.2 · Local Training Meals	992.51
2.3.3 · Local Training Lodging	1,184.79
Total 2.3 · Education	10,951.68
2.4 · Travel Expense	
2.4.1 · CME Travel	2,501.33
2.4.2 · CME Meals	641.37
2.4.3 · CME Seminars	1,662.00
2.4.4 · CME Lodging	592.42
Total 2.4 · Travel Expense	5,397.12
2.5 · Allowance for Uncollectible	92,921.00
3.1 · Capital Assets	
3.1.2 · Capital Equipment	52,747.01
Total 3.1 · Capital Assets	52,747.01
Total Expense	2,007,702.95
Net Ordinary Income	-271,202.67
Other Income/Expense	
Other Expense	
Bank Service Charges	3,312.91
Total Other Expense	3,312.91
Net Other Income	-3,312.91
Net Income	-274,515.58

Grand County Emergency Medical Services SSD

Profit & Loss

08/29/22

January through December 2021

Accrual Basis

	Jan - Dec 21
Ordinary Income/Expense	
Income	
1.1 · Charges for Services	
1.1.1 · Private Insurance	
1.1.14 · Contractual Write Off-Private I	-50,451.00
1.1.1 · Private Insurance - Other	1,109,196.04
Total 1.1.1 · Private Insurance	1,058,745.04
1.1.10 · CPR Training	12,011.38
1.1.13 · Medicare	
1.1.16 · Contactual Write Off - Medicare	-742,414.00
1.1.13 · Medicare - Other	1,006,523.00
Total 1.1.13 · Medicare	264,109.00
1.1.2 · Medicaid	
1.1.15 · Contactual Write Off - Medicaid	-276,237.00
1.1.2 · Medicaid - Other	358,212.50
Total 1.1.2 · Medicaid	81,975.50
1.1.3 · Collections	15,636.68
1.1.4 · Commercial Services	176,006.11
1.1.6 · Interest	2,332.06
1.1.7 · Miscellaneous	270.00
1.1.8 · Donations	5,189.56
1.1.9 · EMT Training	10,000.00
Total 1.1 · Charges for Services	1,626,275.33
1.2 · Sales Tax	1,208,364.74
1.3 · TRT / PILT / ML Contribution	153,603.50
1.4 · Grants	
1.4.1 · State EMS Grant	147,858.82
Total 1.4 · Grants	147,858.82
Total Income	3,136,102.39
Expense	
2.1 · Salaries and Benefits	
2.1.1 · Salaries	942,087.28
2.1.1.1 · Salaries Fire	25,812.94
2.1.2 · Overtime	104,011.74
2.1.2.1 · Fire Overtime	45,755.31
2.1.3 · On Call Pay	88,161.38
2.1.4 · Benefits	375,143.93
2.1.5 · Taxes	97,988.77
2.1.6 · Event Pay	8,795.07
Total 2.1 · Salaries and Benefits	1,687,756.42
2.2 · Maintenance & Operations	
2.2.1 · Subscriptions & Memberships	848.42
2.2.10 · Insurance Billing Contract	83,431.76
2.2.11 · Professional Fees	
22.11.1 · Accounting	3,510.00
22.11.2 · IT Contracting	12,845.00
22.11.3 · Legal	3,990.00
22.11.4 · Payroll	7,526.99
22.11.5 · Miscellaneous	31,019.06
22.11.6 · Professional Fees Other (EM)	25,858.80
Total 2.2.11 · Professional Fees	84,749.85

Grand County Emergency Medical Services SSD

Profit & Loss

08/29/22

January through December 2021

Accrual Basis

	Jan - Dec 21
2.2.12 · Permits & Licensing	3,986.00
2.2.13 · HSI Refund Requests	8,727.85
2.2.14 · Cell Phone Allowance	4,700.00
2.2.15 · Special Dept Supplies/Uniforms	19,385.62
2.2.16 · Medical Supplies	59,318.83
2.2.17 · Non Medical Supplies	2,113.45
2.2.18 · Insurance Expense	44,590.50
2.2.19 · Inventory	79,807.79
2.2.2 · Public Notices	535.50
2.2.20 · Rent Expense	37,950.00
2.2.3 · Travel Transfers	7,110.00
2.2.4 · Office Supplies	2,343.16
2.2.6 · Equipment Maintenance & Supply	24,123.95
2.2.7 · Building Maintenance	2,264.08
2.2.8 · Utilities	
2.2.8.1 · Water & Sewer	2,060.91
2.2.8.3 · Power	4,879.90
2.2.8.4 · Gas	2,173.69
2.2.8.5 · Telephone & Internet	9,557.90
2.2.8 · Utilities - Other	226.81
Total 2.2.8 · Utilities	18,899.21
2.2.9 · Automobile Expense	
2.2.9.1 · Fuel	37,383.72
2.2.9.3 · Repairs & Maintenance	21,458.03
Total 2.2.9 · Automobile Expense	58,841.75
Total 2.2 · Maintenance & Operations	543,727.72
2.3 · Education	
2.3.1 · Local Training	17,357.79
2.3.2 · Local Training Meals	3,602.03
2.3.3 · Local Training Lodging	342.58
Total 2.3 · Education	21,302.40
2.4 · Travel Expense	
2.4.1 · CME Travel	957.12
2.4.2 · CME Meals	1,770.75
2.4.3 · CME Seminars	9,659.00
2.4.4 · CME Lodging	4,758.96
Total 2.4 · Travel Expense	17,145.83
2.5 · Allowance for Uncollectible	239,145.00
3.1 · Capital Assets	
3.1.2 · Capital Equipment	59,781.26
3.1.3 · Debit Services	
3.1.3.1 · Principal	214,616.03
3.1.3.2 · Interest Expense	17,412.79
Total 3.1.3 · Debit Services	232,028.82
Total 3.1 · Capital Assets	291,810.08
Total Expense	2,800,887.45
Net Ordinary Income	335,214.94

Grand County Emergency Medical Services SSD

Profit & Loss

January through December 2021

	<u>Jan - Dec 21</u>
Other Income/Expense	
Other Expense	
Bank Service Charges	3,840.72
Suspense	-696.29
Total Other Expense	<u>3,144.43</u>
Net Other Income	<u>-3,144.43</u>
Net Income	<u><u>332,070.51</u></u>