



EMS Transport Fund

Adopted in FY 2014, Chapter 1097 of the Loudoun County Codified Ordinances established the Emergency Medical Services (EMS) Transport Reimbursement Program and Fund. The Fund was created as part of the FY 2015 Adopted Budget, and the Program became operational during FY 2016. Through the EMS Transport Reimbursement Program, “all patients and/or their financially responsible parties, insurers or carriers, will be billed for EMS transport provided by the system according to the Fee Schedule established herein, and shall be responsible for any co-payment or deductible amount not satisfied by public or private insurance.”¹ The transport fee schedule is adopted on an annual basis as part of the budget development process. Further, the revenue yielded through this program is distributed among the volunteer companies and the County based on the distribution formula established under the ordinance that accounts for services provided by the respective agencies.

¹ Loudoun County Codified Ordinances, Chapter 1097. The “System” refers to the Loudoun County Combined Fire and Rescue System.

**EMS Transport Fund****Revenues, Expenditures, and Changes in Fund Balance¹**

	FY 2019 Actual ²	FY 2020 Actual ³	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Beginning Fund Balance	\$5,235,145	\$6,244,735	\$7,314,701	\$8,877,659	\$9,484,516
Revenues					
Use of Money and Property	\$39,000	\$39,000	\$0	\$0	\$0
Charges for Services	5,219,427	5,430,906	5,600,000	5,225,000	5,330,000
Sale of Capital Assets	12,000		0	0	0
Recovered Costs	0	144,788	0	0	0
Total – Revenues	\$5,270,427	\$5,614,694	\$5,600,000	\$5,225,000	\$5,330,000
Expenditures					
Personnel	\$371,322	\$330,862	\$359,605	\$369,829	\$380,924
Operating and Maintenance	2,657,812	2,838,730	3,139,178	3,018,463	2,903,902
Capital Outlay	463,348	712,089	0	503,970	529,169
Transfer to the General Fund ⁴	637,321	561,790	538,259	725,881	747,657
Other Uses of Funds	131,033	101,257	0	0	0
Total – Expenditures	\$4,260,836	\$4,544,728	\$4,037,042	\$4,618,143	\$4,561,652
Estimated Ending Fund Balance	\$6,244,735	\$7,314,701	\$8,877,659	\$9,484,516	\$10,252,864
Percent Change	19%	17%	21%	7%	8%
FTE⁵	7.00	7.00	8.00	8.00	8.00

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2019 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2020 CAFR.

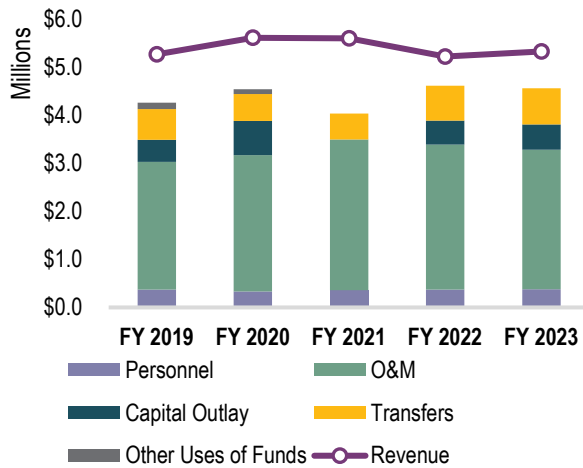
⁴ Beginning in FY 2020, the EMS Transport Fund supports costs associated with the 4.00 FTE approved in the FY 2019 Adopted Budget through a transfer to the General Fund as opposed to direct expenditures of the EMS Transport Fund. The FY 2021 Adopted Budget includes an additional 1.00 FTE funded through EMS Transport revenue. These positions are identified in the Staffing/FTE History section on the next page.

⁵ The personnel expenses associated with three program staff are budgeted in this fund. Total FTE for the Department as shown in Volume 1 of this document includes FTE budgeted in this fund.



EMS Transport Fund

Revenue and Expenditure History



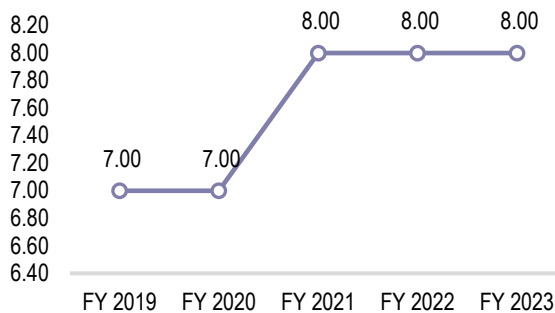
Revenue/Local Tax Funding

Revenue estimates are based on actual revenue collections in prior years, overall trends in the number of EMS transports, and anticipated County population growth. There is no local tax funding in the EMS Transport Fund.

Expenditure

The majority of the EMS Transport Fund’s expenditure budget is dedicated to operating and maintenance, which includes transfers to volunteer fire and rescue companies based on the revenue-sharing formula. Other uses of funds includes transfers for EMS-funded positions in the general fund (see Staffing/FTE History).

Staffing/FTE History



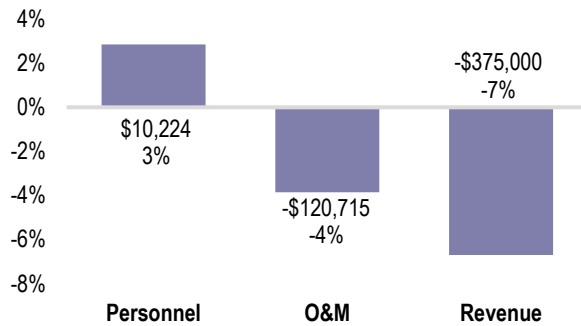
FY 2019: 2.00 FTE EMS supervisors, 1.00 FTE administrative assistant, 1.00 FTE EMS training officer
 FY 2021: 1.00 FTE EMS clinical coordinator

The FY 2022 Proposed Budget for the EMS Transport Fund reflects an expenditure increase of approximately \$580,000 from the FY 2021 Adopted Budget due to increases in proposed capital expenditures including the replacement of EMS-related equipment and an increase in the transfer to the General Fund to fund EMS-funded positions discussed in the Staffing/FTE History section above. EMS Transport Fund revenues enable the Loudoun County Combined Fire and Rescue System (LC-CFRS) to purchase and replace equipment without the need for additional local tax funding. A decrease in community activity and travel associated with the COVID-19 pandemic resulted in a drop in the number of EMS transports in late FY 2020 and FY 2021, which has impacted revenue collections and future revenue projections. Therefore, EMS Transport revenue is reduced by \$375,000 from FY 2021 Adopted Budget to reflect updated estimates.



EMS Transport Fund

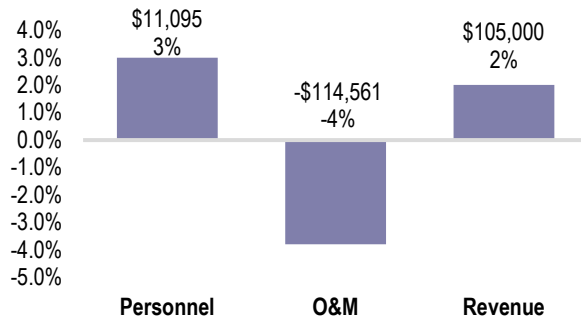
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ general pay increases || **O&M:** ↓ previous O&M budget reclassified as capital expenditures || **Revenue:** ↓ updated estimates based on actuals from late FY 2020 and FY 2021

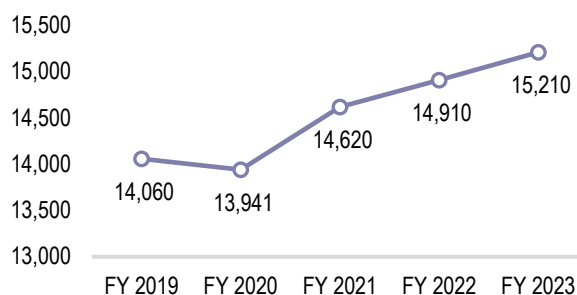
Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↓ reduction in anticipated infrastructure needs || **Revenue:** ↑ 2 percent in line with population growth

Key Measures



Objective: Collect revenue from the EMS transport cost recovery program to support LC-CFRS operations, including distributions to volunteer companies.

Measure: Number of claims processed.

Due to the COVID-19 pandemic, the number of claims processed for EMS transports decreased in FY 2020.

However, billed transports are expected to increase approximately 2 percent annually between FY 2021 and 2023 in line with projected County population growth.

Policies

Fees established by the Board of Supervisors (Board) for LC-CFRS EMS transports may be adjusted annually in accordance with the federally approved Medicare fee schedule and/or the Consumer Price Index (CPI), as recommended by the County Administrator in the annual budget proposal to the Board. Any change to the fee schedule shall be approved by the Board and included in the adopted appropriation. The applicable CPI used must be certified by the County Treasurer. No change is recommended for FY 2022.



EMS Transport Fund

FY 2022 Proposed Rate Schedule

	Type	Rate
Service Reimbursement	Basic Life Support, Emergency	\$467
	Advanced Life Support, Level 1	\$660
	Advanced Life Support, Level 2	\$770
Mileage Reimbursement	Per Mile Traveled (applies to all types of service)	\$11

Policy Information (Excerpts)

The EMS Transport Reimbursement Program was established as a Chapter of the Codified Ordinance of Loudoun County in January 2014. The ordinance identifies the procedures for EMS transport reimbursement, and the administration of the EMS Transport Reimbursement Program and revenue sharing procedure. The EMS Transport Fund is a special revenue fund through which all of the revenue yielded from the EMS Transport Reimbursement Program will be appropriated. The administrative costs, contractual requirements, and other necessary costs associated with conducting the Program are derived directly from the EMS Transport Reimbursement revenue and are paid first prior to any distribution. As a result, no local tax revenues are to be used to fund any EMS Transport Reimbursement efforts. The net revenue is distributed to the respective volunteer companies and LCFR according to a revenue sharing formula reflecting each agency’s role in EMS transport services provided. In addition, 25 percent of the net revenue is retained for the maintenance of County provided infrastructure of LC-CFRS.

Revenue Sharing Formula

Service Provided by Type	Percentage Share
Apparatus (Transport Vehicle) Ownership	20%
Station Ownership	20%
EMS Provider for Highest Level of Treatment	25%
County-Provided Infrastructure	25%
First Responder (Units Assigned to First Response)	10%