



April 30, 2025

The Honorable Board of Supervisors
County of Alameda
1221 Oak Street
Oakland, CA 94612

SUBJECT: ACCEPT THE SUBMISSION OF THE ANNUAL REPORTS AND SET A HEARING DATE FOR JUNE 3, 2025 TO CONFIRM THE ANNUAL REPORT AND ESTABLISH THE EMERGENCY MEDICAL SERVICES SPECIAL TAX RATE FOR FISCAL YEAR 2025-26

Dear Board Members:

RECOMMENDATIONS:

- A. Accept the submission of the Annual Reports outlining the Fiscal Year (FY) 2025-26 proposed budget for the Alameda County Emergency Medical Services District, which include a proposed 2.69% increase to the annual district special rate, increasing the amount from \$40.32 to \$41.40 per benefit unit (an increase of \$1.08) based on the February 2025 San Francisco-Oakland-San Jose Consumer Price Index for All Urban Consumers released by the Bureau of Labor Statistics; and
- B. Set a public hearing on June 3, 2025 to confirm the annual report and establish the emergency medical services special tax for FY 2025-26

DISCUSSION/SUMMARY:

Alameda County Health (AC Health) requests that your Board to accept the submission of the annual reports and set a public hearing to establish the Emergency Medical Services special tax for FY 2025-26. Alameda County Emergency Medical Services (EMS) has filed a written report of benefit charges to be collected in Fiscal Year 2025-2026 for the provision of emergency medical services within County Service Area (CSA) Number EM-1983-1 in accordance with Section 25214 of the State of California Government Code and Section 13.20 *et seq.* of the Alameda County Ordinance Code. The recommended annual special district rate of \$41.40 per benefit unit shall be effective for Fiscal Year 2025-2026 to fund the net cost of \$27,693,683 for the EMS CSA.

The EMS CSA was formed in 1983 to provide emergency medical services throughout the County, and covers the total cost to Alameda County for providing ambulance, paramedic, trauma care and related services, including emergency medical dispatch and associated EMS program activities. With the passage of Proposition 218 in November 1996, EMS charges no longer met the definition of “benefit assessment.” Therefore, a special tax to replace the benefit assessment was approved by more than the required two-thirds majority of Alameda County voters (81.4%) in 1997. This special tax measure also authorizes the Board of Supervisors to adjust the tax once a year in an amount not to exceed the increase in Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose area.



Alameda County Health

The Honorable Board of Supervisors
April 30, 2025
Page 2 of 2

On May 14, 2024, your Board approved a new special tax rate of \$40.32 per benefit unit for Fiscal Year 2024-2025 (Item No. 11). Due to cost-of-living increases, the addition of another trauma center, and annual adjustments, it is projected that EMS will not be able to maintain its current services in future years. Therefore, it is recommended that an adjusted tax rate of \$41.40 (an increase of \$1.08) per benefit unit be adopted for Fiscal Year 2025-2026. The proposed 2.69% increase is based on the February 2025 San Francisco-Oakland-San Jose area CPI increase data released by the Bureau of Labor Statistics.

The adjusted tax rate of \$41.40 per benefit unit will generate new revenue of approximately \$722,444 (2.69% CPI increase x \$40.32 current rate per unit x 680,498 benefit units – 1.7% County Collection Cost) in Fiscal Year 2025-2026.

SELECTION CRITERIA/PROCESS:

Not applicable

FINANCING:

The EMS County Service Area will be supported by a total budget of \$28,934,754 from special tax funds collected during Fiscal Year 2025-2026, earned interest, interfund service fees, and available fund balance. Approval of these recommendations will have no impact on net County cost.

VISION 2036 GOAL:

Providing emergency medical services in Alameda County meets the 10X goal pathway of **Healthcare for All** in support of our shared visions of a **Thriving and Resilient Population** and **Safe & Livable Communities**.

Sincerely,

DocuSigned by:

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Aneeka Chaudhry, Interim Director
Alameda County Health

CC: Auditor-Controller
County Counsel
County Assessor
County Treasurer



Alameda County Emergency Medical Services District (CSA EM-1983-1) **Annual Report for Fiscal Year 2025-26**

INTRODUCTION

In 1982, Alameda County held a countywide advisory election asking voters to create a County Service Area for paramedic services and imposing a benefit assessment. Seventy-nine percent of the voters approved the measure. County Service Area (CSA) EM-1983-1 was created in 1983 and included the unincorporated areas and all Alameda County cities except the City of Alameda, which chose not to become a member of the District. In 1989, County Counsel advised that the Board had discretion to raise the basic assessment to fund the additional cost of providing trauma services. In 2011, the City of Alameda was annexed into the District.

Proposition 218, the Right to Vote on Taxes Act, approved by voters in November 1996, placed new limitations on the ability of counties and other local jurisdictions to raise revenues from assessments, taxes and fees. County Counsel determined at that time that the EMS assessment must be replaced with a two-thirds voter approved special tax. A special election was held in June 1997, and the passage of Measure C at that time re-established the paramedic benefit assessment as an Emergency Medical Services benefit tax, at a rate of \$21.14 per benefit unit, adjusted annually according to the Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area.

PURPOSE

The purpose of this benefit tax is to provide funding of injury prevention programs, ambulance services, paramedic-level care, a comprehensive trauma system, emergency medical dispatch services, and other related services provided by the Emergency Medical Services Agency, which is administered through the Emergency Medical Services (EMS) division of Alameda County Health.

EMS provides interagency coordination and medical control, regulation and enforcement, quality management and improvement, and other activities ensuring the integrity of the County's comprehensive prehospital emergency medical services system. EMS also provides funding and coordinates data analysis and peer review proceedings for the County's four trauma centers at Alameda Health System, Eden Medical Center Castro Valley, Washington Hospital, and UCSF Benioff Children's Hospital Oakland. Additionally, EMS contracts with the Alameda County Regional Emergency Communications Center (ACRECC) for emergency medical dispatch including provision of pre-arrival instructions.

SCOPE OF SERVICES

The EMS division is designated by the State of California as a Local EMS Agency (LEMSA). LEMSAs, as defined by Division 2.5 of the Health and Safety Code, have specific responsibilities in accordance with state and local statutes and regulations for planning, implementing and evaluating the EMS system that include, but are not limited to:



- Development, implementation and enforcement of contracts for 911 emergency ambulance and fire department first responder services;
- Developing and submitting the EMS System Plan inclusive of the designation of Exclusive Operating Areas to the State EMS Authority for approval;
- Providing physician-based medical control of the EMS system;
- Developing and updating EMS system policies and procedures;
- Designating and providing oversight to specialty centers, such as trauma, stroke and cardiac receiving centers;
- Certifying Emergency Medical Technicians and accrediting paramedics to practice in the county;
- Approving and providing oversight to EMS training programs and continuing education providers;
- Overseeing and tracking the implementation of public access defibrillation;
- Developing and implementing injury prevention programs for senior citizens and children within our communities, and
- Planning and responding to natural and manmade disasters.

SERVICE CHARGES

Section 2.20.40 of Chapter 2.20 of Title 2 of the Ordinance Code of the County of Alameda authorizes your Board to adjust by resolution the tax rate by the amount, which the Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward Area has increased during the immediately preceding year. The current rate, per benefit unit, is \$40.32. The proposed Fiscal Year 2025-2026 benefit tax rate is \$41.40, or \$1.08 more per benefit unit, based on the February CPI increase of 2.69%.

PROJECTS IN FISCAL YEAR 2024-25

During the fiscal year, EMS worked closely with Falck, fire departments, hospitals and our dispatch centers to ensure a quality and efficient emergency medical services system. While there have been challenges due to the pandemic, overall system function has stabilized. In addition, indicators of clinical performance continue to be excellent and are above national standards in many cases. EMS continues to be actively engaged in research in the prehospital setting, influencing the development and implementation of leading best practices within and well beyond the borders of the County.

EMS remains engaged in long-term planning to ensure quality and sustainable 911 emergency medical services well into the future through stakeholder engagement in developing the foundation for the next request for proposal (RFP) for ambulance services. Page, Wolfberg & Wirth, LLC (PWW) have been procured as consultants to compose the RFP and have actively worked to integrate stakeholder feedback with their analysis of the current system and data. A final draft of the RFP was approved by the California Emergency Medical Services Authority in January of 2024 and was released for competitive bid. The procurement process was completed with a successful bidder being identified by the selection committee as the successful bidder. Contract negotiations are underway with the intent of implementation of service date between April 1st and July 1st of 2026.



During Fiscal Year 2024-25, EMS continued to work closely with fire service first responder and transport agencies to maintain the highest level of service to their communities. The use of a common reporting system enabled effective procurement and analysis of clinical and operational data. In collaboration with County Behavioral Health Care Services, several behavioral and community health focus initiatives are continuing to provide supplemental and enhanced resources within the EMS system to include the Community Assessment, Treatment and Transport (CATT) program, the Hayward Evaluation and Response Team (HEART) program, the Community Assessment Response & Engagement (CARE) team in the city of Alameda, and the Mobile Assistance Community Responders of Oakland (MACRO) team. Additionally, Alameda County Fire Department launched its pilot Alternative Response Unit (ARU) in the city of San Leandro, leveraging a nurse practitioner to provide assessment, care, and resources to those with low acuity medical complaints or behavioral health concerns. Over the course of the next fiscal year, the programs will continue to expand and evolve to provide greater coverage throughout the County.

To enhance disaster preparedness and response capacity, HEPR, the Health Emergency Preparedness & Response branch of the EMS Agency, is actively working to evaluate existing plans and develop a roadmap forward to bring plans current leveraging best practices and knowledge learned through the pandemic as well as further integration of community partners and the EMS system in disaster service coordination, medical surge planning, and exercises. In June 2020, the Alameda County EMS Agency procured a 10,000 square foot warehouse location in Dublin, CA which has been utilized to support medical and health facilities through COVID. In FY 2022-2023, as the pandemic subsided, the work began to transition the warehouse to a larger 20,000 square foot location in San Leandro, CA to encompass an all-hazards approach to enhance Alameda County readiness. The warehouse has successfully transitioned to being an all-hazards resource for Alameda County and has become a model program that has been recognized at both the regional and state level. Additionally, the EMS Agency has completed the renovation of a donated AC Transit bus and is actively developing response policies to bolster medical response resources for large scale incidents to facilitate the management and potential transport of multiple patients. These initiatives enhance the capacity of Alameda County to serve our communities during disasters.

The EMS Corps program continued to provide enhanced life coaching and other services in addition to Emergency Medical Technician (EMT) training. Over the course of the last year, EMS Corps continued with co-ed cohorts, educating both young men and women. EMS Coordinators remain actively engaged with the EMS Corps program, serving both as EMT curriculum instructors and as mentors. Graduates of the program continue to pass the National Registry examination with a high success rate, with many obtaining and retaining employment with local ambulance providers, fire departments and law enforcement agencies.

EMS Coordinators continued to manage programs in cardiovascular care including cardiopulmonary resuscitation (CPR) training and maintenance of automatic external defibrillators (AEDs) to include the provision of AEDs to law enforcement to enhance community availability, neurological care to include stroke awareness, and trauma care including public education through the Stop the Bleed campaign in the community. In addition, they provided oversight or managed unusual occurrence investigations, quality improvement and clinical measurements, certification investigations and processing, the ambulance ordinance, helicopter utilization,



Alameda County Health
Emergency Medical Services

contract compliance, EMS for children, disaster planning, and EMS tactical medicine. Leading industry journals published several peer-reviewed papers listing the County's EMS Medical Director, EMS fellows or an EMS Coordinator as an author.

County Service Area EM-1983-1

Budget Unit 450111

ANNUAL REPORT

FY 2025-26

Proposed Budget

Salaries & Benefits \$ 6,130,308 (Ref 1)

Trauma Care* \$ 10,231,343
 Dispatch Centers \$ 4,418,672
 Operating Expenses \$ 8,154,431

Discretionary Services & Supplies \$ 19,515,685

Non-Discretionary Services & Supplies \$ 3,056,230

Indirect Costs \$ 232,531

Total Proposed Budget \$ 28,934,754 (Ref 2) **\$ 28,934,754**

FY 24/25 Beginning Available Fund Balance **\$ 24,263,088**

FY 24/25 Expected Use of Available Fund Balance **\$ 4,174,300**

FY 25/26 Budgeted Use of Available Fund Balance **\$ 1,304,374**

Contingency Reserve from AFB **\$ 18,784,414** (Ref 3)

Total District Budget & Reserve **\$ 47,719,168**

	FY26 Proposed Budget	FY26 Updated Estimates with February 2025 CPI
Assessments	\$ 26,819,443	\$ 27,693,683
Interest Income	\$ 400,000	\$ 400,000
Inter-Fund Service Fees (credits from other funds)	\$ 410,937	\$ 410,937
Total Revenue	\$ 27,630,380	\$ 28,504,620
Use of Available Fund Balance	\$ 1,304,374	\$ 430,134
Total Revenue & Use of Available Fund Balance	\$ 28,934,754	\$ 28,934,754

Total Revenue Estimated and AFB **\$ 28,934,754**

Contingency Reserve from AFB **\$ 18,784,414** (Ref 3)

Total All Revenue/AFB **\$ 47,719,168**

Calculation of District Special Tax

FY 2023-24 Assessment Rate \$40.32

Proposed District Rate Increase \$1.08

\$41.40

Benefit Units Per Assessor's Office (FY 24-25) 680,498 (Ref 4)

FY 2025-26 Assessment Rate \$41.40

Total FY 2025-26 Assessment Amount **\$ 28,172,617** \$ 734,938

Less County Collection Cost (1.7%) **\$ (478,934)** (Ref 5) **\$ (12,494)**

Net Assessment Revenue for District **\$ 27,693,683** (Ref 6) **\$ 722,444**

Notes:

1) Ref 1: Funds 33 Full Time Equivalent (FTE) positions

2) Ref 2: Proposed budget per FY 25-26 MOE Request

3) Ref 3: Contingency Reserve from Available Fund Balance is equal to the total FY 24-25 Available Fund Balance less the proposed FY 25-26 use of Available Fund Balance

4) Ref 4: Countywide number of benefit units estimated based on FY 24-25 CSA Paramedic tax roll

5) Ref 5: County Treasurer collection cost

6) Ref 6: Available fund balance will be used to bridge the gap between assumed collected revenue and total budget

*** Trauma Care Detail**

Alameda Health System 5,266,383

UCSF Benioff Children's Hospital Oakland 1,982,480

Sutter Eden Medical Center 1,982,480

Washington Hospital Foundation 1,000,000

Trauma Care Total **\$ 10,231,343**

NOTICE OF HEARING

EMS DISTRICT CSA-1983 SPECIAL TAX RATE INCREASE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the County of Alameda, State of California, has received a report concerning the **EMS District CSA-1983 Special Tax Rate Increase** for emergency medical services to be levied on real property in all cities within the County and in the unincorporated areas of Alameda County for the 2025-2026 Fiscal Year. A public hearing upon such report will take place on, June 3, 2025, at 11:00 AM, or as soon thereafter as the matter can be heard in the regular meeting room of the Board of Supervisors, Fifth Floor, Alameda County Administration Building, 1221 Oak Street, Oakland, California 94612.

The County formed the EMS CSA in 1983 to provide emergency medical services throughout the county. The revenue from the CSA covers the total cost to Alameda County for providing ambulance, paramedic, trauma care and related services, including emergency medical dispatch and associated EMS program activities. With the passage of Proposition 218 in November 1996, EMS charges no longer met the definition of “benefit assessment.” Therefore, a special tax to replace the benefit assessment was approved by Alameda County voters in 1997 with more than the required two-thirds majority with 81.4% of voters voting Yes. This special tax measure also authorizes the Board of Supervisors to adjust the tax once a year in an amount not to exceed the increase in Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward area.

On May 13, 2025, the Board of Supervisors of the County of Alameda accepted a report and proposal to increase the annual rate from \$40.32 per benefit unit to \$41.40 per benefit unit throughout the service area in conformance with the Alameda County Ordinance Code, Chapter 2.20 Emergency Medical Services District Special Tax.

Copies of the report listing the service charges are available for public examination at the following locations:

Clerk, Board of Supervisors
Alameda County Administration Building
1221 Oak Street, Suite 536
Oakland, CA 94612

https://www.acgov.org/board/bos_calendar/documents/DocsAgendaReg_05_13_25/HEALTH%20CARE%20SERVICES/Regular%20Calendar/HCSA_385964.pdf

At the hearing, the Board will hear and consider all protests. Members of the public may observe and participate in the hearing by following the instructions located on the Board of Supervisors' agenda for the hearing located at:

<https://bos.acgov.org/broadcast/>

Owners and tenants of parcels subject to this rate increase who are responsible for paying the EMS special tax may send written protests to:

**Clerk of the Board of Supervisors
1221 Oak Street, Suite 536
Oakland, California 94612**

If you require the use of an assistive listening device, please ask the Clerk for a personal sound receiver. If you require a reasonable modification or accommodation for a disability, please contact the Clerk of the Board 24 hours prior to the meeting date at CBS@acgov.org or call (510) 208-4949 or (510) 834-6754 (TDD). The Board of Supervisors' meetings are wheelchair accessible. If you require language interpretation services, please contact the Clerk of the Board 72 hours prior to the meeting start time.

For other information regarding the hearing, including information on how to participate, you may also call (510) 208-4949.