Alameda County Health

Aneeka Chaudhry
Director

AGENDA _____ April 28, 2026

April 20, 2026

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

SUBJECT: ACCEPT THE SUBMISSION OF THE ANNUAL REPORT FOR ALAMEDA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT'S FISCAL YEAR 2026-2027 SPECIAL TAX, SET PUBLIC HEARING, HOLD PUBLIC HEARING ON 6/2/26, AND ADOPT ASSESSMENTS

Dear Board Members:

RECOMMENDATIONS:

A. Accept the submission of the Fiscal Year 2026-2027 Annual Report for the Alameda County Emergency Medical Services District, which includes a proposed 2.48% increase to the annual district special rate, increasing the amount from $41.40 to $42.42 per benefit unit ($1.02 increase) based on the February 2026 San Francisco-Oakland-San Jose Consumer Price Index for All Urban Consumers as published by the Bureau of Labor Statistics;

B. Set a public hearing for consideration of the Annual Report and establishment of the emergency medical services special tax for Fiscal Year 2026-2027 at your Board's 6/2/26 meeting;

C. Direct the Clerk to publish the Notice of Hearing once a week for two successive weeks, in accordance with Government Code Section 6066; and

D. At the public hearing, hear and consider statements for or against the Fiscal Year 2026-2027 Annual Report, and after the hearing, consider a resolution confirming the Annual Report and any adjustments made as a result of the hearing and establishing the assessments for Fiscal Year 2026-2027.

DISCUSSION/SUMMARY:

Alameda County Health (AC Health) requests your Board to review the attached Annual Reports and adopt the proposed service charges at the June 2026 Fiscal Year 2026-2027 County Budget Hearings. Alameda County Emergency Medical Services (EMS) has filed a written report of benefit charges to be collected in Fiscal Year 2026-2027 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 $42.42 per benefit unit shall be effective for Fiscal Year 2026-2027 to fund the net cost of $28,479,362 for the EMS CSA.

The EMS CSA was formed in 1983 to provide emergency medical services throughout the county, and it 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.

On May 13, 2025, your Board approved a new special tax rate of $41.40 per benefit unit for Fiscal Year 2025-2026 (Item No. 37). Due to cost-of-living increases and annual adjustment, 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 $42.42 (an increase of $1.02) per benefit unit be adopted for Fiscal Year 2026-2027. The proposed 2.48% increase is based on the February 2026 San Francisco-Oakland-San Jose area CPI increase data released by the Bureau of Labor Statistics.

The adjusted tax rate of $42.42 will generate new revenue of approximately $684,794 in Fiscal Year 2026-2027 (2.48% CPI increase x $41.40 current rate per unit x 682,977 benefit units – 1.7% County Collection Cost).

SELECTION CRITERIA/PROCESS:

Not applicable

FINANCING:

The EMS County Service Area will be supported by a total budget of $30,537,985 from special tax funds collected during Fiscal Year 2026-2027, earned interest, and interfund service fees. 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 **Health for All** in support of our shared visions of a **Thriving and Resilient Population** and **Safe & Livable Communities**.

Sincerely,

Signed by:
Aneeka Chaudhry
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Aneeka Chaudhry, Director
Alameda County Health

Alameda County Emergency Medical Services District (CSA EM-1983-1)

Annual Report for Fiscal Year 2026-27

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 $41.40. The proposed Fiscal Year 2026-2027 benefit tax rate is $42.42, or $1.02 more per benefit unit, based on the February CPI increase of 2.48%.

PROJECTS IN FISCAL YEAR 2025-26

During Fiscal Year 2025–2026, the Alameda County EMS Agency continued to work closely with system partners including fire departments, hospitals, ambulance providers, and dispatch centers to ensure the delivery of high-quality and efficient emergency medical services. System performance indicators remain strong, with clinical outcomes continuing to meet or exceed national benchmarks in many areas. The Agency remains actively engaged in prehospital research and innovation, contributing to the advancement of evidence-based practices locally, regionally, and nationally.

EMS remained engaged in long-term system planning efforts to ensure the sustainability and effectiveness of 911 ambulance services. Following completion of the ambulance services Request for Proposal (RFP) process, American Medical Response (AMR) was identified as the selected bidder and contract negotiations were undertaken. However, after the negotiated contract was ultimately rejected and the procurement process was formally closed by the Alameda County Board of Supervisors, the EMS Agency shifted focus toward maintaining system continuity while broader system design considerations are evaluated. The Agency is actively working with stakeholders to ensure uninterrupted service delivery and to explore future models that best meet the needs of Alameda County's communities.

To enhance disaster preparedness and response capacity, the Health Emergency Preparedness & Response (HEPR) branch continues to advance planning efforts and strengthen coordination across healthcare and public safety partners. The Agency maintains operation of its 20,000 square foot all-hazards warehouse located in San Leandro, which serves as a critical resource for medical surge, disaster logistics, and emergency response. The warehouse continues to be recognized as a regional and statewide model for preparedness and resource coordination. In addition, the EMS Agency's Mass Casualty Incident (MCI) bus remains an integral asset in disaster response capabilities and was recently deployed through mutual aid to Santa Clara County in support of Super Bowl operations, demonstrating the County's ability to support large-scale planned events and regional response efforts. Similar plans are in the works to support the forthcoming FIFA World Soccer events.

The Injury Prevention Division continued to expand its community engagement and education efforts through a variety of programs aimed at reducing preventable injuries across the lifespan. The Division hosted its Senior Injury Prevention Program forum, bringing together older adults, healthcare providers, community-based organizations, and vendors in a collaborative setting to promote strategies that reduce fall risk and enhance senior safety. Additionally, Safe Kids Day, held at the Oakland Coliseum, provided a large-scale community event focused on childhood injury prevention, highlighting safety education and resources for families. Injury Prevention also maintained a strong presence at community fairs and outreach events, providing injury prevention education, child passenger safety seat inspections and installations, bicycle helmet fitting, and Child Passenger Safety Technician (CPST) training. Ongoing programs included elementary school pedestrian safety education, fall prevention initiatives such as Tai Chi and other evidence-based programs, and the dissemination of injury prevention resources to support safer communities throughout Alameda County.

The EMS Corps program continued to provide workforce development opportunities through Emergency Medical Technician (EMT) training, life coaching, and career pathway support. The program maintains its co-educational cohorts and continues to achieve strong outcomes, with high National Registry pass rates and successful job placement across local EMS, fire, and public safety agencies. EMS Coordinators remain actively involved as instructors and mentors, supporting the next generation of EMS professionals.

EMS Coordinators continued to lead and support a wide range of system initiatives, including cardiovascular care programs such as CPR training and Automated External Defibrillator (AED) deployment, stroke system coordination, and trauma system development including public education through the Stop the Bleed campaign. Coordinators also maintained oversight of quality improvement processes, unusual occurrence investigations, certification and accreditation activities, ambulance ordinance implementation, air ambulance utilization, contract compliance, EMS for Children programs, disaster planning, and tactical EMS. Alameda County EMS continues to contribute to the broader EMS community through academic and clinical research, with multiple peer-reviewed publications authored by the EMS Medical Director, EMS fellows, and EMS Coordinators.

County Service Area EM-1983-1
Budget Unit 450111
ANNUAL REPORT
FY 2026-27

Proposed Budget					
Salaries & Benefits		$ 6,424,300	(Ref 1)		
Services & Supplies					
Trauma Care*	$ 10,231,343				
Dispatch Centers	$ 4,514,999				
Operating Expenses	$ 9,367,343				
Discretionary Services & Supplies		$ 20,819,871			
Non-Discretionary Services & Supplies		$ 3,091,978			
Indirect Costs		$ 201,836			
Total Proposed Budget		$ 30,537,985	(Ref 2)	**$ 30,537,985**	
FY 2025-26 Beginning Available Fund Balance				**$ 26,744,002**	
FY 2025-26 Expected Use of Available Fund Balance				**$ 5,983,560**	
FY 2026-27 Budgeted Use of Available Fund Balance				**$ 1,939,756**	
Contingency Reserve from AFB				**$ 18,820,686**	(Ref 3)
Total District Budget & Reserve				**$ 49,358,671**	

	FY 2026-27 Proposed Budget	**FY2026-27 Updated Estimates with February**
Assessments	$ 27,413,175	$ 28,479,362
Interest Income	$ 750,000	$ 750,000
Inter-Fund Service Fees (credits from other funds)	$ 435,054	$ 435,054
Total Revenue	$ 28,598,229	$ 29,664,416
Use of Available Fund Balance	$ 1,939,756	$ 873,569
Total Revenue & Use of Available Fund Balance	$ 30,537,985	$ 30,537,985

Total Revenue Estimated and AFB		**$ 30,537,985**	
Contingency Reserve from AFB		**$ 18,820,686**	(Ref 3)
Total All Revenue/AFB		**$ 49,358,671**	

Calculation of District Special Tax						
FY 2025-26 Assessment Rate	$41.40					
Proposed District Rate Increase	$1.02					
	$42.42					
Benefit Units Per Assessor's Office (FY 2025-26)		682,977	(Ref 4)			
FY 2026-27 Assessment Rate		$42.42				
Total FY 2026-27 Assessment Amount		**$ 28,971,884**			$	696,637
Less County Collection Cost (1.7%)		$ (492,522)		(Ref 5)	$	(11,843)
Net Assessment Revenue for District		**$ 28,479,362**	(Ref 6)		**$**	**684,794**

Notes:
1) Ref 1: Funds 33 Full Time Equivalent (FTE) positions
2) Ref 2: Proposed budget per FY 2026-27 MOE Request
3) Ref 3: Contingency Reserve from Available Fund Balance is equal to the total FY 2025-26 Available Fund Balance less Proposed FY 2026-27 use of Available Fund Balance
4) Ref 4: Countywide number of benefit units estimated based on FY 2025-26 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	$ 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 2026-2027 Fiscal Year. A public hearing upon such report will take place on, June 2, 2026, at 1:00 PM, 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 April 28, 2026, the Board of Supervisors of the County of Alameda accepted a report and proposal to increase the annual rate from $41.40 per benefit unit to $42.42 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://bos.alamedacountyca.gov/broadcast/

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.