

Aneeka Chaudhry*Director*

AGENDA _____ June 2, 2026

May 12, 2026

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

SUBJECT: HOLD A PUBLIC HEARING FOR THE PROPOSED EMERGENCY MEDICAL SERVICES SPECIAL TAX RATE FOR THE FISCAL YEAR 2026-2027 AND ADOPT A RESOLUTION TO CONFIRM THE ANNUAL REPORTS AND ADOPT THE PROPOSED FEE INCREASE

Dear Board Members:

RECOMMENDATIONS:

- A. Hold a public hearing for the proposed Emergency Medical Services special tax rate for Fiscal Year 2026-2027; and
- B. Adopt a resolution to receive the FY 2026-2027 proposed budget report for the Alameda County Emergency Medical Services District, and authorize the Auditor-Controller's Office and the Treasurer's Tax Collector's Office to impose and collect the EMS District Special Tax. The proposed special tax includes a 2.48% increase to the annual district special rate for FY 2026-2027, establishing a basic charge for paramedic services to \$42.42 per benefit unit, starting July 1, 2026

DISCUSSION/SUMMARY:

On April 28, 2026, your Board accepted the submission of the Annual Reports outlining the Fiscal Year (FY) 2026-2027 proposed budget for the Alameda County Emergency Medical Services (EMS) District and referred the adoption of the charges to the June budget hearing to hear and consider statements from the public at a public hearing (Item No.3). The recommended annual special district rate of \$42.42 per benefit unit for FY 2026-2027 reflects the proposed 2.48% increase, based on the Consumer Price Index (CPI) as of February 2026, and shall be effective to fund the net cost of \$28,479,362 for the EMS County Service Area (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-Hayward area.



The Honorable Board of Supervisors
May 12, 2026
Page 2 of 2

Alameda County Health (AC Health) requests your Board to approve holding a public hearing to hear statements for or against the proposed rate increase, adopt a resolution to confirm the annual reports and adopt the proposed fee increase.

SELECTION CRITERIA/PROCESS:

Not applicable

FINANCING:

Funding for the recommendations comes from the EMS District special tax funds. 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 vision of a **Thriving and Resilient Population** and **Safe & Livable Communities**.

Sincerely,

Signed by:

E20638BBECB64AD...

Aneeka Chaudhry, Director
Alameda County Health

THE BOARD OF SUPERVISORS OF THE COUNTY OF ALAMEDA

RESOLUTION R-2026-294

**Receiving Fiscal Year 2026-2027 Budget Report for County Service Area EM-1983-1
And Increasing Emergency Medical Services Special Tax**

WHEREAS, a County Service Area (CSA) for Emergency Medical Services (EMS) was formed in 1983 to provide paramedic services throughout the County; and

WHEREAS, the EMS District budget (CSA EM-1983-1) covers the total cost to the County of providing paramedic emergency medical services and associated EMS program activities including trauma system costs; and

WHEREAS, following California voters' adoption of Proposition 218, in 1997 Alameda County voters approved a measure imposing a special tax to fund these services and costs, and authorizing this Board to adjust the special tax rate once a year in an amount not to exceed the increase in the Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area; and

WHEREAS, the Director of the Alameda County Health has filed with the Clerk of the Board a written budget report in accordance with Section 25214 of the Government Code of the State of California, and Section 13.20 *et seq.* of the Alameda County General Ordinance Code; and

WHEREAS, the Director's budget report specifies the level of special taxes that need be collected in Fiscal Year 2026-2027 to fund emergency medical services within County Service Area Number EM-1983-1; and

WHEREAS, the special tax rate recommended in that report reflects a 2.48% increase over the previous year's tax rate, equal to the change in CPI for the San Francisco-Oakland-San Jose Area over the previous year; and

WHEREAS, this Board has held a duly noticed hearing on the budget report and the proposed special tax rate increase, and did hear and consider all information regarding the report including the amount of special tax assessed for each benefit unit;

NOW, THEREFORE, BE IT RESOLVED, that this Board of Supervisors does hereby receive the Fiscal Year 2026-2027 proposed budget report for the Alameda County Emergency Medical Services District, which includes a proposed 2.48% increase to the annual district special rate, raising the rate to \$42.42 for Fiscal Year 2026-2027; and

BE IT FURTHER RESOLVED, that the basic charge for paramedic services is \$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; and

BE IT FURTHER RESOLVED, that the Alameda County Auditor-Controller's Office and the Treasurer's Tax Collection Office are authorized to impose and collect the EMS Special Tax of \$42.42 per benefit unit effective July 1, 2026 on behalf of the EMS District.

Approved as to form:

Andrea L. Weddle, Interim County Counsel

Signed by:

By: 41E878ED27CC4CF...

K. Scott Dickey, Assistant County Counsel

Adopted by the Board of Supervisors of the County of Alameda, State of California, on
June 2, 2026 by the following called vote:

AYES: Supervisors Miley, Tam, Márquez, Fortunato Bas and President Haubert - 5

NOES: None - 0

EXCUSED: None - 0



David Haubert,
President of the Board of Supervisors
County of Alameda, State of California

ATTEST: Clerk of the Board of Supervisors
County of Alameda

By Nancy French, Deputy