

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The FY 2026-27 Recommended Budget for the Emergency Medical Services (EMS) Division is \$51,083,729, an increase of \$2,293,117 (4.7%) compared to the FY 2025-26 Adopted Budget. General Fund support is recommended at \$793,017, a decrease of \$108,901 (12%) compared to the FY 2025-26 Adopted Budget.

Emergency Medical Services (EMS) General Fund Operations

The EMS General Fund Operations Budget is recommended at \$2,134,143, reflecting a decrease of \$192,978 (8.3%) when compared to the FY 2025-26 Adopted Budget. The Recommended Budget includes an Intrafund Transfer of \$43,017 in General Fund for disaster response and Continuity of Operations Planning (CoOP). The General Fund support for the EMS programs is limited to countywide CoOP, mass care and shelter during disasters, and training expenses that are not claimable through grants or other sources. The General Fund support is funded by the General Fund Disaster Designation.

Emergency Preparedness Programs

The Recommended Budget for the EMS Preparedness Fund is \$780,360, a decrease of \$160,832 (17%) when compared to the FY 2025-26 Adopted Budget. The Recommended Budget does not include federal Hospital Preparedness Funding because of ongoing uncertainties about the continuation of this federal funding in FY 2026-27. The removal of the \$163,179 in federal funding results in the need to delete a 1.0 FTE filled Program Manager allocation that is primarily funded by the Hospital Preparedness Program.

County Service Areas (CSAs)

The total budget for the CSAs is recommended at \$48,169,226, which is an increase of \$2,646,927 (5.8%) when compared to the FY 2025-26 Adopted Budget. This is mainly due to contractual compensation increases for ambulance operations and increased payments to the State for the PP-GEMT-IGT program. The budget for CSA 3 includes General Fund Contribution of \$750,000 due to the impacts of tourism on the ambulance system in the Tahoe Basin. Due to this contribution of General Fund, CSA 3 has an Appropriation for Contingency of \$260,346, a 33% decrease from the prior year. Staff are working with a consultant to assist in determining amended ambulance fees to address this ongoing shortfall and to address ongoing legislative changes and requirements. Staff continue to closely monitor revenue in CSA 3 and determine all options to address the ongoing structural funding deficit. The County will continue to gather information regarding projections of revenue and services provided to better estimate the Adopted Budget amounts. The Recommended Budget reflects the ongoing efforts of the EMS Division to improve the EMS system of care, which includes improvements to ambulance billing that can increase revenue collection rates. The budget for CSA 7 includes an Appropriation for Contingency of \$19.1 million, approximately 88% of the operating cost of the ambulance services in that area.

DEPARTMENT BUDGET SUMMARY GENERAL FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	33,532	22,000	30,000	8,000
Miscellaneous Rev	4,603	200	600	400
Other Fin Sources	2,376,568	2,282,921	2,103,543	(179,378)

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Total Revenue	2,414,703	2,305,121	2,134,143	(170,978)
Salaries & Benefits	1,224,680	1,517,469	1,349,714	(167,755)
Services & Supplies	345,225	395,082	357,626	(37,456)
Other Charges	1,544	0	0	0
Intrafund Transfers	1,847,235	1,094,214	948,772	(145,442)
Intrafund Abatement	(918,442)	(679,644)	(521,969)	157,675
Total Appropriations	2,500,243	2,327,121	2,134,143	(192,978)
FUND 1000 GENERAL FUND TOTAL	85,540	22,000	0	(22,000)

MAJOR BUDGET CHANGES

Revenue

License and Permits

\$8,000 Increase in EMS revenue to align EMS Agency Fees for provider accreditation and other EMS Agency services with prior year actuals.

Miscellaneous Revenue

\$400 Increase in Miscellaneous revenue from EMS records requests.

Other Financing Sources

(\$178,423) Decrease due to the elimination of the Hospital Preparedness Program (HPP) grant funding.

(\$10,000) Decrease in Interest revenue from the ambulance suspense account. This revenue will be earned in the CSAs directly.

\$9,045 Increase in funding from the CSAs for ambulance billing and EMS administration.

Appropriations

Salaries and Benefits

\$20,183 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

(\$187,938) Decrease in Salaries and Benefits primarily due to deleting 1.0 FTE Program Manager due to the elimination of the Hospital Preparedness Program (HPP) grant funding.

Services and Supplies

(\$12,500) Decrease in Prior Year Revenue Refunds for Ground Emergency Medical Transportation (GEMT) Settlement Payments based on prior year actuals.

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(\$24,956) Decrease in Services and Supplies due to adjustments across multiple objects to align the budget to actual and projected costs.

Intrafund Transfers

(\$145,442) Decrease in Intrafund Transfers primarily due to a decrease in EMS’s Countywide Cost Allocation Plan Charges.

Intrafund Abatements

\$86,901 Decrease in Intrafund Abatements, shown as a positive appropriation, from the Disaster Expenses Designation for disaster response and CoOP updates and coordination.

\$70,774 Decrease in Intrafund Abatements, shown as a positive appropriation, due to decreased Countywide Cost Allocation charges and staff time on EMS Administration, where the costs are recouped from the programs through Intrafund Transfers to EMS Administration.

DEPARTMENT BUDGET SUMMARY EMS PREPAREDNESS FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	348,642	400,000	434,000	34,000
Rev Use Money/Prop	60,233	19,993	27,360	7,367
IG Rev - Federal	275,262	163,179	0	(163,179)
Fund Balance	0	358,020	319,000	(39,020)
Total Revenue	684,137	941,192	780,360	(160,832)
Services & Supplies	337,590	358,900	412,250	53,350
Other Charges	2,241	3,200	3,500	300
Other Fin Uses	304,236	215,471	10,000	(205,471)
Contingency	0	363,621	354,610	(9,011)
Total Appropriations	644,067	941,192	780,360	(160,832)
FUND 1120 EMS PREPAREDNESS TOTAL	(40,070)	0	0	0

MAJOR BUDGET CHANGES

Revenue _____

Fines & Penalties

\$34,000 Increase in projected Maddy Fund Court Fine revenue based on projections for FY 2026-27.

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Use of Money / Property

\$7,367 Increase in Interest Revenue to align the budget with projections for FY 2026-27.

Federal Revenue

(\$163,179) Decrease due to the elimination of the Hospital Preparedness Program (HPP) grant funding.

Fund Balance

(\$39,020) Decrease in Fund Balance across EMS Preparedness Programs.

Appropriations

Services and Supplies

\$53,350 Increase in Services and Supplies for the Maddy/Richie Program due to projected increases in reimbursements to hospitals and physicians for the cost of uncompensated emergency care using Maddy Funds.

Other Charges

\$300 Increase in Interfund Charges from the Maddy/Ritchie Fund due to the Maddy/Ritchie Fund having a larger proportionate share of EMS funds.

Other Financial Uses

(\$170,808) Decrease in Operating Transfers Out of Hospital Preparedness Grant Funding to the General Fund.

(\$27,048) Decrease in Operating Transfers Out of Ambulance Billing due to fund balance in FY 2025-26 that was transferred to the CSAs.

(\$7,615) Decrease in Operating Transfers Out of residual Public Health Preparedness Program funding due to the transfer of the programs to the Health and Human Services Agency.

Contingency

(\$9,011) Decrease in Contingency in the Maddy/Ritchie Fund based upon current projected use of funds.

DEPARTMENT BUDGET SUMMARY CSA 3 AMBULANCE FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,777	109,000	108,500	(500)
Fines & Penalties	3,656	4,200	3,700	(500)
Rev Use Money/Prop	59,204	2,000	10,000	8,000

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Service Charges	4,881,377	4,452,000	5,320,000	868,000
Other Fin Sources	755,639	752,622	752,000	(622)
Fund Balance	0	1,533,536	1,042,256	(491,280)
Total Revenue	5,808,654	6,853,358	7,236,456	383,098
Services & Supplies	207,452	234,113	251,360	17,247
Other Charges	5,329,653	5,744,170	6,197,000	452,830
Other Fin Uses	504,377	484,507	527,750	43,243
Contingency	0	390,568	260,346	(130,222)
Total Appropriations	6,041,482	6,853,358	7,236,456	383,098
FUND 1353 County Service Area				
#3 TOTAL	232,828	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fine and Penalties

(\$500) Decrease in penalties on delinquent taxes to align budget with prior year actuals.

Use of Money / Property

(\$500) Decrease in Fines and Penalties for Delinquent Taxes based on prior year actuals.

Use of Money/Property

\$8,000 Increase in Interest Revenue based on prior year actuals.

Service Charges

\$868,000 Increase in Ambulance Fee Revenue based on projections for FY 2026-27.

Other Financial Sources

(\$622) Decrease in Operating Transfers In from the ambulance suspense account into CSA 3.

Fund Balance

(\$491,280) Decrease in Fund Balance due to ambulance expenses exceeding revenues in CSA 3.

Appropriations

Services and Supplies

\$17,827 Increase in Agency Administration Fee costs to align projections with prior three years' actuals.

(\$580) Decrease in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

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Other Charges

\$451,830 Increase in Contributions to non-County Government Agencies due to increases in payments to ambulance providers primarily due to annual contract increases with CalTahoe and increased costs from the annual Ambulance Inflation Factor.

\$1,000 Increase in Interfund Transfers Out due to projected increases in County Counsel charges.

Other Financial Uses

\$43,243 Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

(\$130,222) Decrease in Contingency due to ambulance expenses exceeding revenues in CSA 3.

DEPARTMENT BUDGET SUMMARY CSA 7 AMBULANCE FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,415,474	6,611,600	6,819,000	207,400
Fines & Penalties	9,661	11,000	10,000	(1,000)
Rev Use Money/Prop	906,534	656,400	787,000	130,600
IG Rev - State	27,930	29,000	27,590	(1,410)
Service Charges	13,073,052	12,210,900	13,441,000	1,230,100
Miscellaneous Rev	355,000	350,000	350,000	0
Other Fin Sources	17,098	24,426	8,000	(16,426)
Fund Balance	0	18,775,615	19,490,180	714,565
Total Revenue	20,804,748	38,668,941	40,932,770	2,263,829
Services & Supplies	582,218	590,430	587,660	(2,770)
Other Charges	16,785,303	18,674,191	19,708,000	1,033,809
Other Fin Uses	1,529,228	1,525,991	1,491,793	(34,198)
Contingency	0	17,878,329	19,145,317	1,266,988
Total Appropriations	18,896,749	38,668,941	40,932,770	2,263,829
FUND 1357 County Service Area #7 TOTAL	(1,908,000)	0	0	0

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MAJOR BUDGET CHANGES

Revenue

Taxes

\$195,400 Increase in Taxes due to projected growth in Property Taxes.

\$12,000 Increase in Taxes due to projected increases in Special Taxes revenues to align budget with actual revenue from the prior year.

Fines and Penalties

(\$1,000) Decrease in Penalties and Cost Delinquent Tax revenue to align budget with actual revenue from the prior year.

Use of Money / Property

\$130,600 Increase in Interest Revenue due to an increase in fund balance from the prior year that can generate interest and to align with current Interest returns.

State Revenue

(\$1,410) Decrease in State Homeowner Property Tax revenue to align budget with actual revenue from the prior year.

Service Charges

\$1,230,100 Increase in Service Charges due to increased projected Ambulance Services charges and collection rates.

Other Financial Sources

(\$16,426) Decrease in Operating Transfers In from the ambulance suspense account into CSA 7.

Fund Balance

\$714,565 Increase in Fund Balance due to the projected increased ambulance service revenue in FY 2024-25 that was not needed to fund services.

Appropriations

Services and Supplies

(\$3,000) Increase in Agency Administration Fee costs to align projections with prior three years' actuals.

\$230 Increase in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

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Other Charges

\$1,033,809 Increase in Contributions to Non-County Government Agencies primarily due to increases in payments to the West Slope Ambulance JPA due to contractual increases.

Other Financial Uses

(\$34,198) Decrease in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

\$1,266,988 Increase in Contingency based upon current projected use of funds.

MISSION

The mission of the El Dorado County EMS Division is to provide a cost-effective, sustainable, collaborative, and data-driven EMS system.

PROGRAM SUMMARIES

Emergency Medical Services Division (EMS)

The EMS Division includes the Local Emergency Medical Services Agency (LEMSA), governed by Health & Safety Code Division 2.5 Emergency Medical Services and California Code of Regulations Title 22, Division 9, serves to coordinate and maintain an integrated system of rapid emergency response, high-quality pre-hospital care, and transportation services to victims of illness or injury in El Dorado County. The Division is funded by a combination of property taxes, certification fees, Maddy/Richie funds, and Ground Emergency Medical Transport (GEMT) funds.

County Service Areas

The County is the provider of pre-hospital emergency medical services within County Service Area (CSA) 7 for the West Slope and CSA 3 for the South Lake Tahoe area and the Tahoe West Shore. The County provides these services through contracts for operational services. The CSAs are funded through property taxes, special taxes, benefit assessments, payments from the Shingle Springs Band of Miwok Indians, and ambulance service fees.

Continuity of Operations/Government (CoOP) Plan and Disaster Response

Staff in EMS are instrumental in carrying out the Chief Administrative Office's responsibilities under Board of Supervisors Policy K-3, "Emergency Management," and are responsible for the planning, training, and evaluation of the County's Continuity of Operations/Government (CoOP) Plan. Staff lead the Continuity Coordination and Implementation Group and coordinate with all County departments and the Sheriff's Office of Emergency Services to ensure the continuity of government essential functions during an emergency.

The Division coordinates mass care operations and extreme weather centers during disasters and operates the Medical Health Operational Area Coordinator (MHOAC) Program, which helps coordinate medical and health resources during an emergency or disaster.

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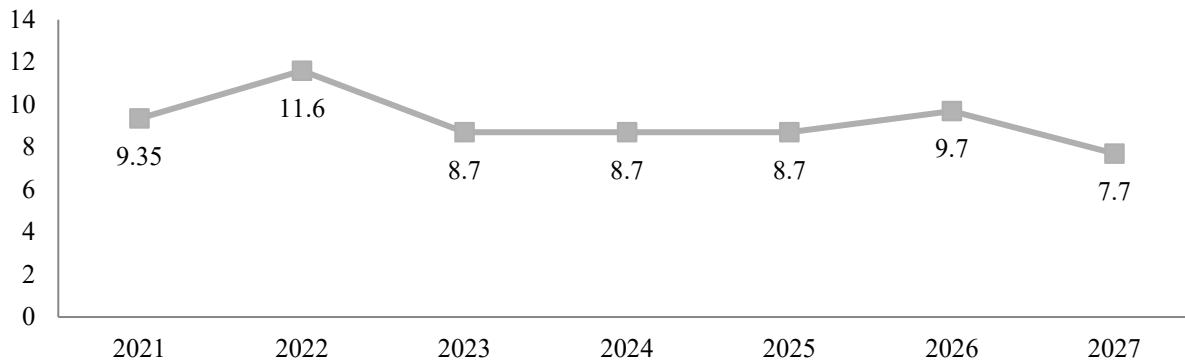
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Emergency Medical Services	2,830,503	2,830,503	-	7.6
County Service Areas	48,169,226	47,419,226	750,000	
CoOP & Disaster Response*	84,000	40,983	43,017	0.1
Total	51,083,729	50,290,712	793,017	7.7

*\$43,017 from Disaster Expenses Designation as an Intrafund Transfer (negative expense)

STAFFING TREND

The FY 2026-27 Recommended Budget includes 7.7 FTEs, a 2.0 FTE decrease from the FY 2025-26 Adopted Budget. On March 10, 2026, the Board approved the bargaining unit adjustment of 1.0 FTE Administrative Analyst I/II, which was reassigned from the Emergency Medical Services Division to the Administration and Budget Division to administer and coordinate the County’s Public Records Act program ([Legistar file 26-0421](#)). Although the allocation for Administrative Analyst was reassigned to another division, the appropriations for that allocation are being retained in the FY 2026-27 Budget as the Division assesses its programmatic needs during the ongoing efforts to improve the EMS system. Should it be determined that the position is needed within the fiscal year, the Division will return to the Board and request to add an allocation. In FY 2025-26, a 1.0 FTE Program Manager allocation was added to assist in the Continuity of Operations Plan update and to administer the grant-funded Hospital Preparedness Program (HPP). The Recommended Budget includes the deletion of this 1.0 FTE Program Manager allocation due to the elimination of the Hospital Preparedness Program (HPP) grant funding.



SOURCES & USES OF FUNDS

The Emergency Medical Services and Ambulance Billing programs are funded through interfund transfers from the County Service Areas. The County Service Areas are funded by property taxes (\$5.08 million), special taxes (\$1.8 million), payments from the Shingle Springs Band of Miwok Indians (\$350,000), interest (\$797,000), ambulance service fees (\$18.8 million), General Fund (\$750,000) and other revenues (\$59,790). The budgeted use of fund balance is \$20,532,436, with \$19,405,663 budgeted in Contingency.

