Tuolumne County
Administration Center
2 South Green Street
Sonora, California 95370
Phone (209) 533-5521
Fax (209) 533-6549

Heather Ryan
Board Clerk
of Supervisors

BOARD OF SUPERVISORS

COUNTY OF TUOLUMNE

AGENDA

Finance Committee

Friday, November 5, 2021 @ 9 a.m.

Board of Supervisors Chambers

2 South Green Street, 4th Floor, Sonora, CA 95370

1. Call the meeting to order
2. Public Forum: The public may speak on any item not on the printed agenda. No action may be taken by the Committee. The amount of time allocated for the public forum is limited to 15 minutes.
3. Consideration of approving the minutes of the January 29, 2021 meeting.
4. Consideration of and discussion regarding Groveland Ambulance Parcel Assessment Ballot Measure
5. Adjournment

In accordance with the Americans with Disabilities Act, if you need special assistance (i.e. auxiliary aids or services) in order to participate in this public meeting, please contact the Board Clerk of the Board of Supervisors, (209-533-5521). Notification 48 hours prior to the start of the meeting will enable the Clerk to make reasonable accommodations to ensure accessibility to this public meeting.

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COUNTY OF TUOLUMNE

David Goldemberg, *First District*
Kathleen Haff, *Fourth District*
Ryan Campbell, *Second District*
Anaiah Kirk, *Third District*
Jaron Brandon, *Fifth District*

Minutes

Finance Committee

Friday, January 29, 2021 @ 2 p.m.

1. Call the meeting to order: Meeting called to order at 2:37pm

2. Consideration of modifying the ambulance rate schedule effective March 1, 2021.

   Opening statements provided by Rebecca Espino. Bill Caldera provided background and history. Steve Boyack presented information regarding ambulance services, rates, and cost of services.

   Supervisor Goldemberg asked how many all-wheel drive vehicles we have. John Andrews stated 8 of 11 ambulances are all wheel drive. Goal is to transition all to all wheel drives.

   Supervisor Campbell asked if there was any current legislation to increase Medicare reimbursement?

   Steve Boyack addressed the question citing the 22.6% enhancement Tuolumne County receives on Medicare billing because Tuolumne County is considered “super rural”. Staff continues to seek other enhancements and continue to monitor legislation for other enhancements. Super rural enhancements could sunset. Would require legislative action to keep in place.

   Supervisor Campbell inquired about incidents where no service is provided when an ambulance responds. It was stated by John Andrews that no charges are made in that incident.

   Supervisor Goldemberg wanted clarification that a rate increase would not impact Medicare and Medical reimbursement rates. Affirmed

   Steve discussed difference between the two resolutions that were presented. The primary difference was one includes a CPI adjustments.

   Rebecca If rate increase is not approved with a March 1st date. Would need $400K from contingencies.

Goldemberg – why wait for the remaining 25%?

Bill Caldera noted that this issue was tabled last year by the prior board. Has had significant increase in cost since that time. It was split because it was politicly tabled previously. This was done to make it more acceptable but the 50% is still not enough. If not able to have it resolved, he would have to exercise the 120 day termination clause in the agreement.

Goldemberg why not just do a 50% increase? It was more palatable to bring it in two increases.

Goldemberg in favor of CPI. Campbell – What would the CPI be?

Steve Boyack – CPI index that is used in the contract. For 2021 year 2.3% increase 2.9% increase in the prior year. Further discussion on when and how the CPI would be applied.

MDA stated that would not cover the increasing cost in health care services which rise on average of 7-9% per year. Their other contracts include a 7% annual increase.

Call for public comment. No public comment

Committee concurred to recommend the resolution with CPI increase to the board.

3. Evaluate the proposed fire inspections fees for State mandated inspections and provide a recommendation to the Board of Supervisors

   Presentation of board memo by Liz Peterson

   Discussion on how we would add vacation rental inspections which are also now a state mandate.   Discussion ensued.

   When did new code go into effect? Vacation rentals were seen as residential following the last board meeting reviewed code and determined that vacation rentals are "hotels" and subject to inspections.

   There was discussion on discussion on timing of implementing fees

   Finance committee recommends 100% cost recovery of the fees presented. Pending review from county counsel on Air BB with implementation on fee collection January 2022.

4. Meeting adjourned at 4:04 p.m.

Rebecca Espino
Director

Steve Boyack
Assistant Director

Wendy Hoffman- Brady
Assistant Director

Tuolumne County
Health and Human Services Agency

20075 Cedar Road North
Sonora, CA 95370
(209) 533-5711
Fax: (209) 533-5714
www.tuolumnecounty.ca.gov

Date: November 5, 2021

To: Tuolumne County Board of Supervisors Finance Committee
Tracie Riggs, County Administrator

From: Rebecca Espino, Health & Human Services Agency Director
Steve Boyack, Assistant Health & Human Services Director SB
Katie Andrews, EMS Coordinator

Re: **South County Ambulance Zone Tax Measure**

Background:

Currently, there is 24/7 Advanced Life Support (ALS) ambulance staffing in the Groveland area to cover medical emergencies that arise. This is possible because of a special tax that South County voters have supported for the past 34 years. In elections held in 1988 and 1997, voters in the South County area approved 10-year ambulance tax measures to pay for ambulance services. In 2008 and 2012, the voters chose to approve a five-year ambulance tax; improved parcels and commercial properties pay a flat rate of $70 per parcel. In June of 2018, voters in the South County approved and extended the ambulance tax for additional five years and increased the property tax from $70 to $90 for improved and commercial properties. There is no assessment for unimproved parcels.

24/7 ambulance services in Groveland could not be maintained without this assessment to help offset the costs of operating a fully staffed ambulance station. Over the past several years, the Groveland ambulance has typically received between 438-630 calls for service annually. This represents approximately 6.9 % of all calls for ambulance service countywide.

In FY 20/21, the cost of Groveland ambulance operations was $815,404. Revenue from ambulance calls was $441,324 and assessment was $329,289. Even with the assessment revenue, it has been necessary for the ambulance enterprise fund to subsidize South County operations. The budgets for the previous five years are displayed in the tables below:

Groveland Budget

Year	Revenue	Expense	Net Cost
FY 2018-19	$776,287	$775,448	$839
FY 2019-20	$855,364	$803,184	$52,180
FY 2020-21	$828,122	$815,404	$12,718
FY 2021-22	$922,489	$926,294	($3,805)
FY 2022-23	$938,249	$950,839	($12,590)

Enterprise Fund

Year	Revenue	Expense	Net Cost
FY 2018-19	$5,477,042	$5,042,639	$434,403
FY 2019-20	$5,422,207	$5,678,335	($256,128)
FY 2020-21	$5,879,539	$5,317,706	$561,833
FY 2021-22	$6,414,508	$6,859,407	($444,899)
FY 2022-23	$6,603,457	$6,446,397	$157,060

Combined Cost Centers

Year	Beginning Fund Balance	Revenue	Expense	Net Cost	Ending Fund Balance
FY 2018-19	$1,890,243	$6,253,329	$5,818,087	$435,242	$2,325,485
FY 2019-20	$2,325,484	$6,277,571	$6,481,519	($203,948)	$2,121,536
FY 2020-21	$2,121,536	$6,707,661	$6,133,160	$574,501	$2,696,037
FY 2021-22	$2,696,087	$7,336,997	$7,785,701	($448,704)	$2,247,383
FY 2022-23	$2,247,383	$7,541,706	$7,397,236	$144,470	$2,391,853

With the current five-year assessment set to expire on June 30, 2023, a new measure will need to be placed on the June 2022 ballot to maintain a 24/7 ALS level of ambulance service. For FY 2020/21, there were 3,682 parcels assessed.

To determine the cost needed per parcel, three scenarios have been prepared with accompanying ambulance fiscal impacts displayed below:

Scenario One: The Measure Fails

The current $90 assessment per parcel would no longer be in place. The budget would need to be reduced by the corresponding assessment amount.

GROVELAND BUDGET

Year	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$0/None	$541,081	$57,508	$598,589	$938,339	$(339,751)
FY 2024-25	$0/None	$557,313	$57,508	$614,821	$965,372	$(350,551)
FY 2025-26	$0/None	$574,032	$57,508	$631,540	$992,512	$(360,972)
FY 2026-27	$0/None	$591,253	$57,508	$648,761	$1,020,784	$(372,023)
FY 2027-28	$0/None	$608,991	$57,508	$666,499	$1,049,461	$(382,962)

Without this level of ongoing revenue support or an alternative source of funding, the ambulance staffing in the Groveland area would need to be reduced to an average of 12-14 hours per day, using a dynamic scheduling plan that may leave the Groveland area unstaffed for greater than 24 hours at any given time. This would allow the ambulance system to cover peak demands that vary greatly. The Groveland ambulance would be placed in the out of county transfer rotation; this means that the ambulance could be out of its response area for multiple hours during the time that it is staffed. The average for an ambulance response when an ambulance is available in Groveland is 13 minutes; the next available ambulance average response is 38 minutes.

Scenario Two: Status Quo
The assessment remains the same at $90 per parcel for a five-year extension.

GROVELAND BUDGET

Year	Cost Per Parcel	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$90	$331,380	$541,081	$57,508	$929,969	$1,039,446	$(109,477)
FY 2024-25	$90	$331,380	$557,313	$57,508	$946,201	$1,066,893	$(120,692)
FY 2025-26	$90	$331,380	$574,032	$57,508	$962,920	$1,094,458	$(131,538)
FY 2026-27	$90	$331,380	$591,253	$57,508	$980,141	$1,123,166	$(143,024)
FY 2027-28	$90	$331,380	$608,991	$57,508	$997,879	$1,152,288	$(154,409)

With status quo revenue support at $90 per improved parcel, the net cost is projected to increase each year due to MDA contract increases. For every $10 of taxes per parcel (3,682) there is approximately $36,820 of revenue generated. The tables below summarize the estimated revenue and net cost should the assessment be increased to $100, $110, or $120 per improved parcel. The expected budget changes are displayed in the tables below:

Year	Cost Per Parcel	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$100	$368,200	$541,081	$57,508	$966,789	$938,339	$28,449
FY 2024-25	$100	$368,200	$557,313	$57,508	$983,021	$965,372	$17,649
FY 2025-26	$100	$368,200	$574,032	$57,508	$999,740	$992,512	$7,228
FY 2026-27	$100	$368,200	$591,253	$57,508	$1,016,961	$1,020,784	$(3,823)
FY 2027-28	$100	$368,200	$608,991	$57,508	$1,034,699	$1,049,461	$(14,762)

Year	Cost Per Parcel	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$110	$405,020	$541,081	$57,508	$1,003,609	$938,339	$65,269
FY 2024-25	$110	$405,020	$557,313	$57,508	$1,019,841	$965,372	$54,469
FY 2025-26	$110	$405,020	$574,032	$57,508	$1,036,560	$992,512	$44,048
FY 2026-27	$110	$405,020	$591,253	$57,508	$1,053,781	$1,020,784	$32,997
FY 2027-28	$110	$405,020	$608,991	$57,508	$1,071,519	$1,049,461	$22,058

Year	Cost Per Parcel	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$120	$441,840	$541,081	$57,508	$1,040,429	$938,339	$102,089
FY 2024-25	$120	$441,840	$557,313	$57,508	$1,056,661	$965,372	$91,289
FY 2025-26	$120	$441,840	$574,032	$57,508	$1,073,380	$992,512	$80,868
FY 2026-27	$120	$441,840	$591,253	$57,508	$1,090,601	$1,020,784	$69,817
FY 2027-28	$120	$441,840	$608,991	$57,508	$1,108,339	$1,049,461	$58,878

Scenario Three: Cost Neutral

The cost per parcel increases steadily over a five-year period to balance the budget. This includes the actual costs that are not reflected in the budget due to subsidy from the ambulance enterprise fund.

GROVELAND BUDGET

Year	Cost Per Parcel	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$120	$441,840	$541,081	$57,508	$1,040,429	$1,039,449	$983
FY 2024-25	$123	$452,886	$557,313	$57,508	$1,067,707	$1,066,893	$814
FY 2025-26	$126	$463,932	$574,032	$57,508	$1,095,472	$1,094,458	$1,014
FY 2026-27	$128	$471,296	$591,253	$57,508	$1,120,057	$1,123,166	$(3,108)
FY 2027-28	$132	$486,024	$608,991	$57,508	$1,152,523	$1,152,288	$235

With this increased level of revenue, the parcel assessment will increase yearly to balance out at no net cost each year.

Once the Finance Committee provides staff direction on the assessment amount, staff will make that recommendation and present the necessary resolutions for approval at the Board of Supervisors meeting on February 15, 2022. Should the tax measure pass on June 7, 2022, with the necessary two-thirds majority vote, the tax would begin July 1, 2023 and end on June 30, 2028.

Financial:

There will be no cost to the County general fund to place this proposed tax measure on the June 7, 2022 ballot.

Recommendation:

Staff is requesting that the Finance Committee provide direction to either increase or remain status quo on the assessment amount to be presented for approval by the Board of Supervisors at their February 15, 2022 meeting.

PROPOSED
SOUTH COUNTY AMBULANCE ZONE PARCEL TAX
Measure ?
November 5, 2021

AGENDA

- Purpose
- Ambulance History
- County Wide System
- Call Volume/Response Times
- Ambulance Enterprise Fund Status
- Tax Measure History
- Proposed Parcel Tax extension

Purpose

- Information for Property Tax Assessment
  - Increase
  - Status Quo

TUOLUMNE COUNTY

AMBULANCE HISTORY

Bill Caldera, Chief Executive Officer

Manteca Ambulance

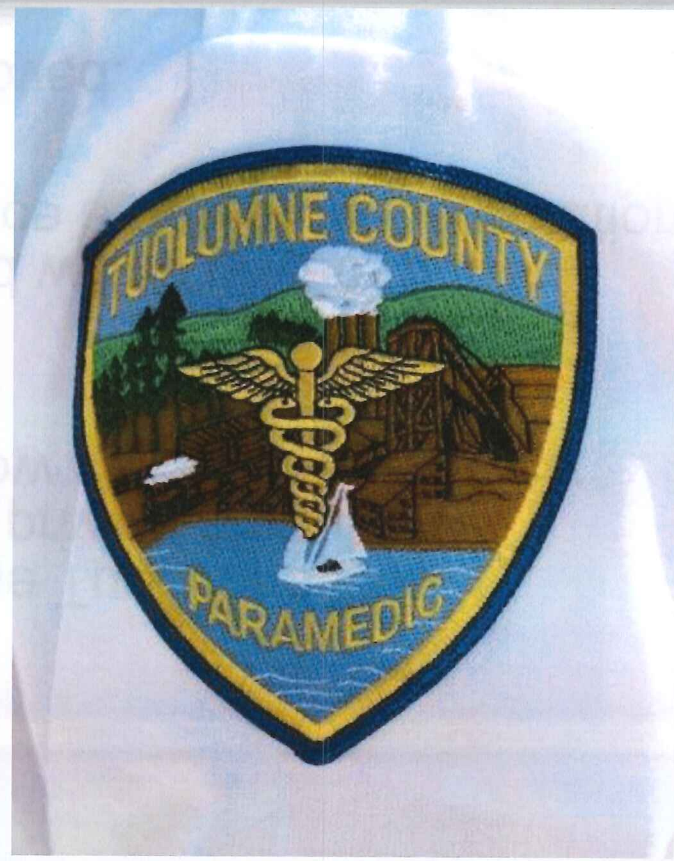
HISTORY 1985-1988

- American Med. Tech. conducted the Tuolumne County Ambulance Study, which indicated private ambulance services were not feasible due to low call volume and low reimbursement rates.
- Ambulance Enterprise Fund started with a private/public partnership with Manteca Ambulance a non-profit corporation.
- County-wide assessment not approved.
- Groveland residents began grass-roots campaign to maintain Advanced Life Support services in the South County area.
- Sonora Community Hospital withdrew from operating ambulance services.

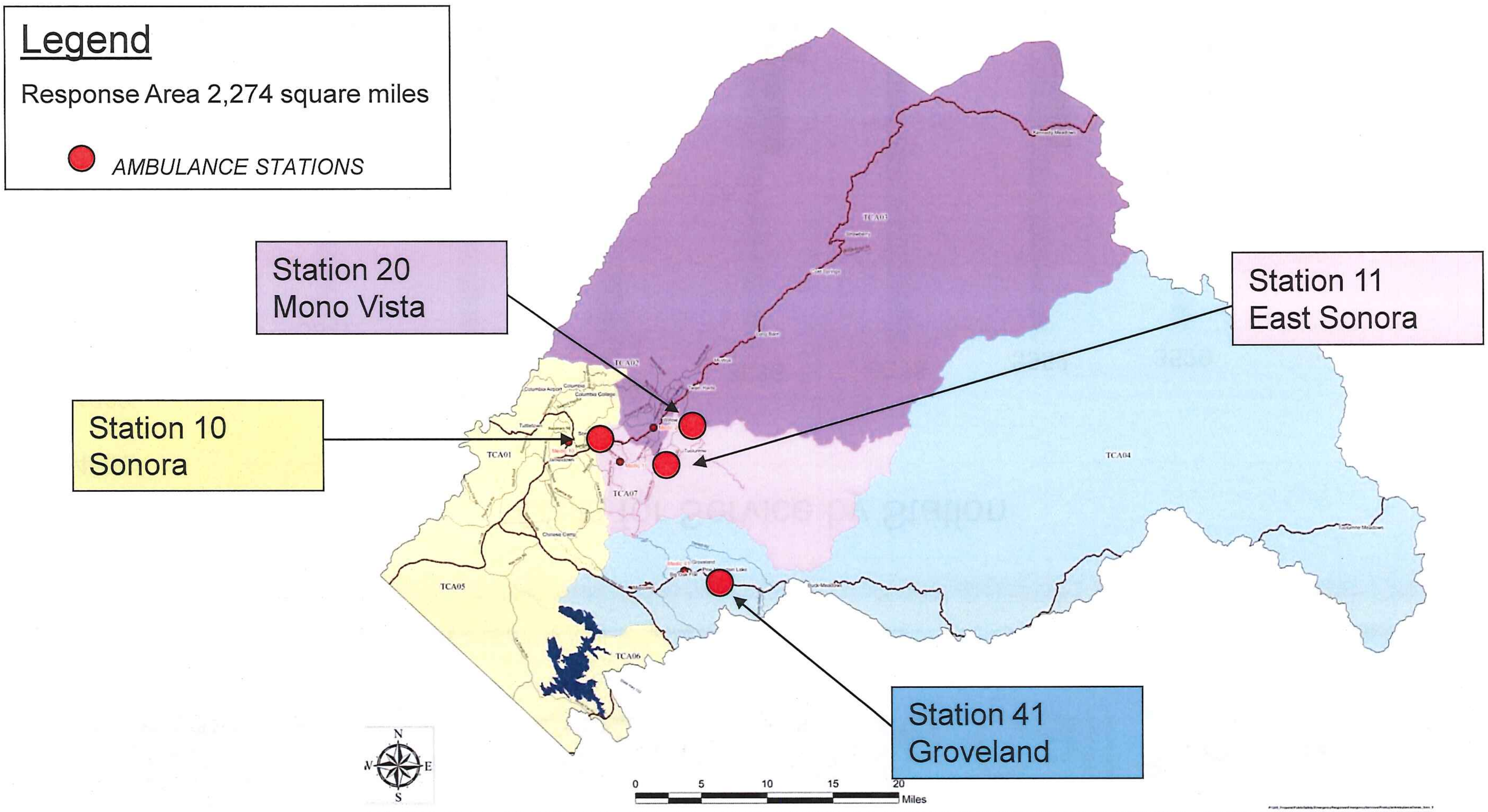
COUNTY-WIDE SYSTEM

Katie Andrews

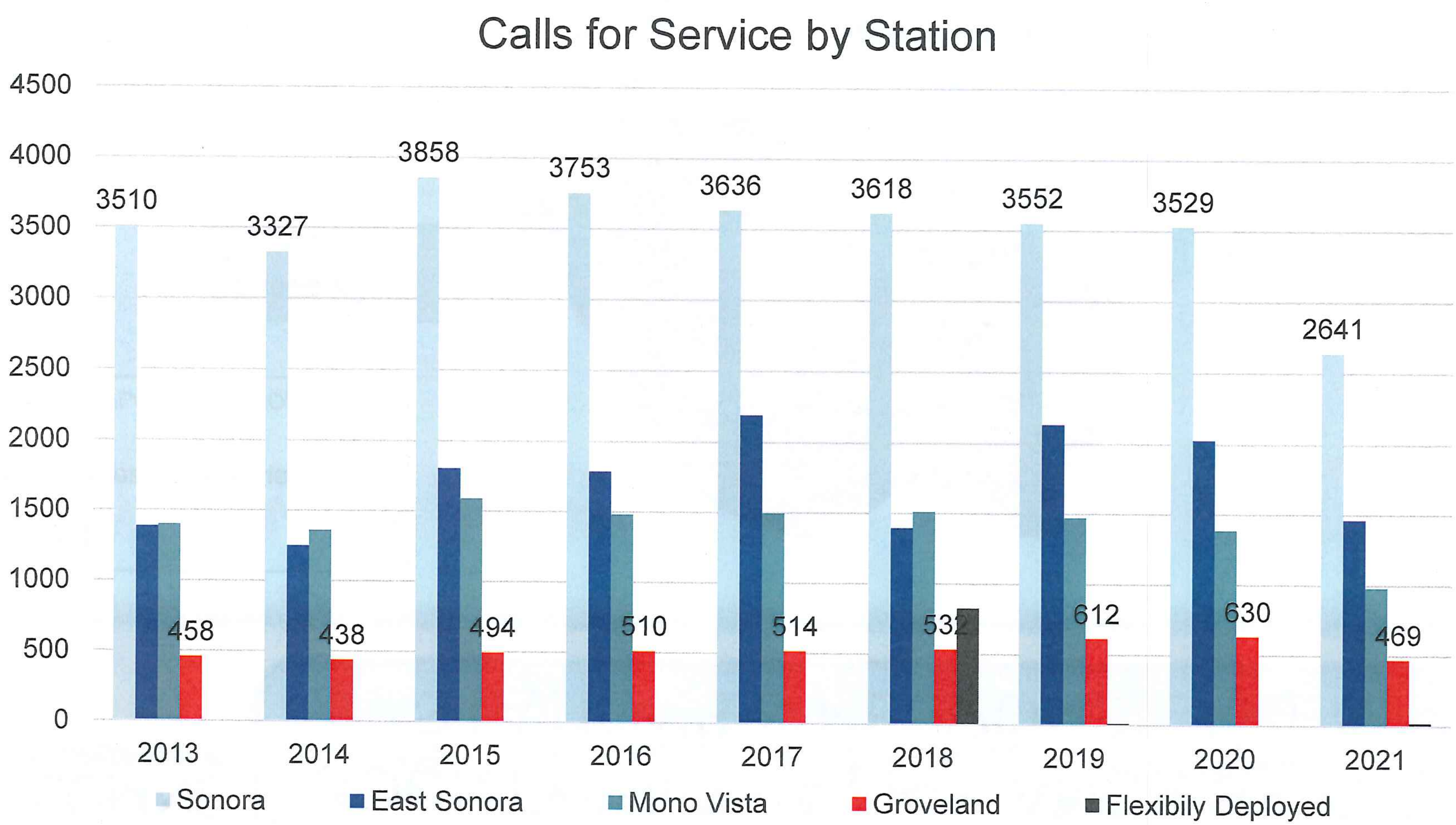
EMERGENCY MEDICAL SERVICES COORDINATOR



COUNTY WIDE AMBULANCE SYSTEM STATIONS & RESPONSE AREA



System Wide Call Volume



EMERGENCY RESPONSE TIME COMPARISONS FOR THE GROVELAND AREA

TUOLUMNE COUNTY

Back side of PML

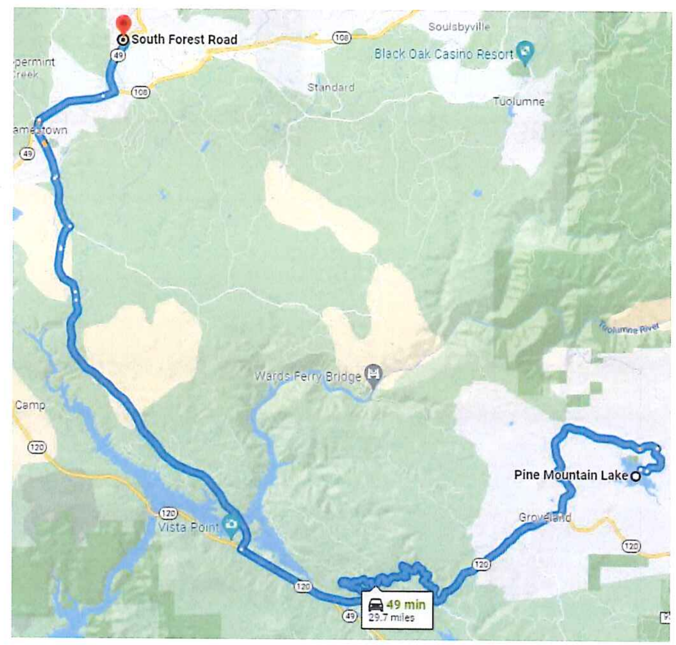
Medic 41(Groveland) – 11-min drive
Medic 10/12 (Sonora) – 49-minute drive
Medic 26 (Coulterville) – 34-minute drive

Rush Creek Lodge

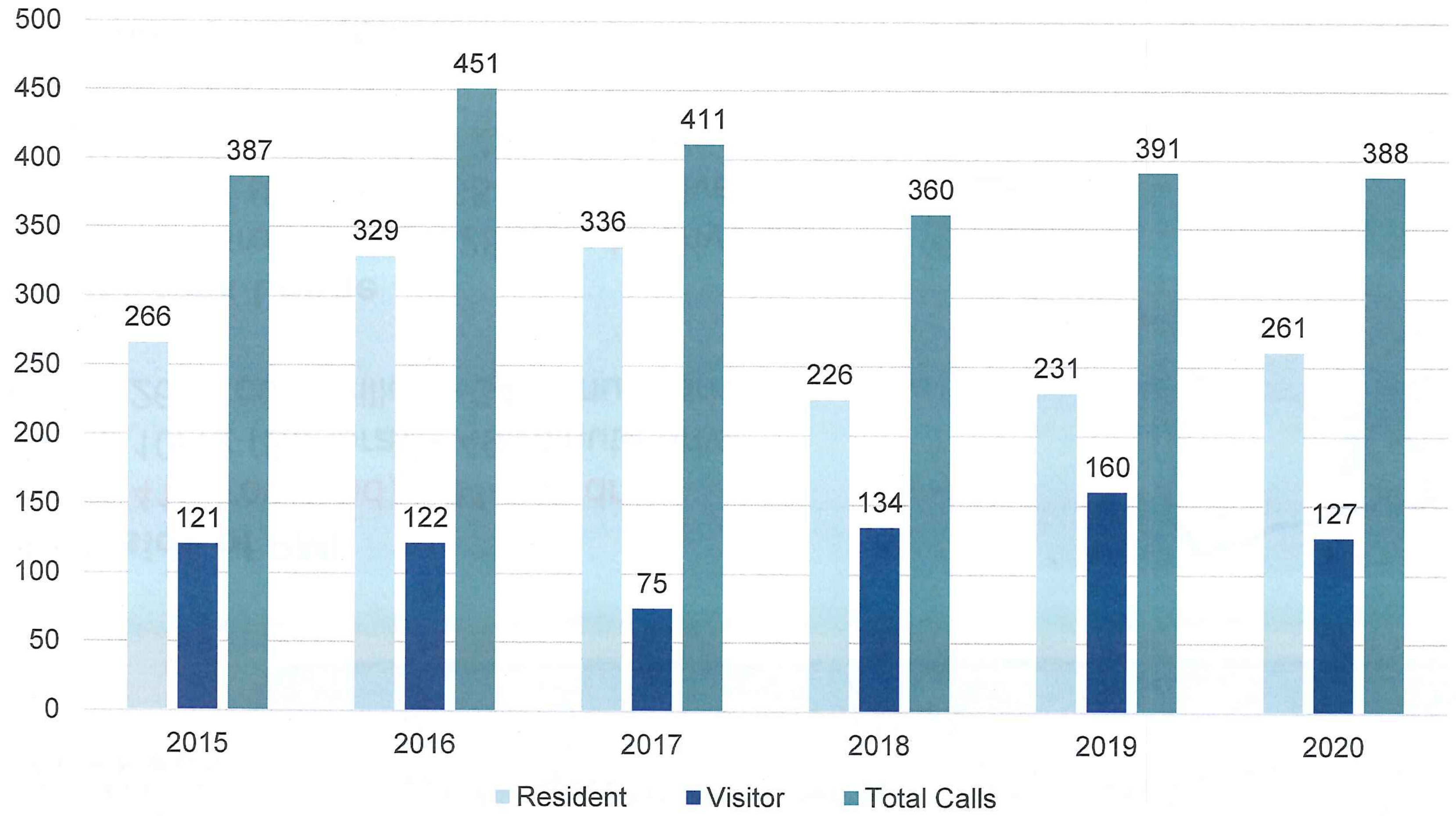
Medic 41 (Groveland) – 28-minute drive time
Medic 10/12 (Sonora)– 68-minute drive time
Medic 26 (Coulterville) – 42-minute drive time

Groveland fire house

Medic 41(Groveland) – 1-minute drive time
Medic 10/12 (Sonora) – 39-minute drive time
Medic 26 (Coulterville) – 24-minute drive time



Groveland Tax District - Utilization by Residency Status



MUTUAL AID

Mutual Aid Response to the Groveland area is provided by:

- Mercy Ambulance from Coulterville, when available
- Tuolumne County Ambulances from the Hwy 108 Corridor
- Ambulance from Yosemite

TUOLUMNE COUNTY

AMBULANCE ENTERPRISE FUND STATUS

Wendy Hoffman-Brady

ASSISTANT DIRECTOR

HEALTH AND HUMAN SERVICES AGENCY

JAD KURDI

AGENCY FISCAL OFFICER

HEALTH AND HUMAN SERVICES AGENCY

Enterprise Fund

- The Enterprise Fund - self-sustained through reimbursement from:
  - User (patient); or
  - User's health insurance coverage; and in combination with
  - Groveland Ambulance Assessment and the City and County of San Francisco.

The Ambulance Fund is made up of two cost centers Ambulance Enterprise Fund and Groveland Enterprise.

The County operates a countywide ambulance system, including:

- Ownership of all assets & infrastructure
- Medical billing
- The Groveland Cost Center is not self-sustaining and relies on subsidy from the Ambulance enterprise Fund and the Groveland Tax Assessment.

No cost to the General Fund

TAX MEASURE HISTORY

STEVE BOYACK, ASSISTANT DIRECTOR

HEALTH AND HUMAN SERVICES AGENCY

TAX MEASURE HISTORY

- 1988: Voters approved a measure authorizing an ambulance tax for the Southwest County Zone at $10 per unimproved parcels & $50 for residents and business.

- 1998: Voters in South County and Don Pedro Zones separately approved continuing the tax at the 1988 rates.

- 2007: Voters rejected measure S, which raised the parcel tax significantly, but would have balanced the ambulance budget.

HISTORY CONT'D

- In June 2008, Voters approved Measure U, which raised parcel tax to $70 for improved and commercial parcels and eliminated the tax on unimproved parcels.
- In November 2012, Voters approved Measure G, maintaining parcel tax of $70 on improved and commercial parcels.
- Neither measure balanced the ambulance budget, requiring supplemental funds from the Ambulance Enterprise Fund.

HISTORY CONT'D

- In June 2018, Voters approved Measure L, increasing parcel tax to $90 for improved and commercial parcels.
  - 66.7% voter approval

PROJECTED 5 YEAR TAX 2023-2028

Scenario One: The Extension of the Current $90.00 Tax Measure Fails. *The budget would need to be reduced by the corresponding assessment amount.*

Year	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY2023-24	$0/None	$541,081	$57,508	$598,589	$938,339	$(339,751)
FY2024-25	$0/None	$557,313	$57,508	$614,821	$965,372	$(350,551)
FY 2025-26	$0/None	$574,032	$57,508	$631,540	$992,512	$(360,972)
FY 2026-27	$0/None	$591,253	$57,508	$648,761	$1,020,784	$(372,023)
FY 2027-28	$0/None	$608,991	$57,508	$666,499	$1,049,461	$(382,962)

PROJECTED 5 YEAR TAX WITH SHARED FUND COST 2023-2028

TUOLUMNE COUNTY

Scenario Two: Status Quo

The assessment remains the same at $90 per parcel for a five-year extension.

Year	Cost Per Parcel	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$90	$331,380	$541,081	$57,508	$929,969	$1,039,446	$(109,477)
FY 2024-25	$90	$331,380	$557,313	$57,508	$946,201	$1,066,893	$(120,692)
FY 2025-26	$90	$331,380	$574,032	$57,508	$962,920	$1,094,458	$(131,538)
FY 2026-27	$90	$331,380	$591,253	$57,508	$980,141	$1,123,166	$(143,024)
FY 2027-28	$90	$331,380	$608,991	$57,508	$997,879	$1,152,288	$(154,409)

Budget Neutral Assessment 2023-2028

Scenario Three: Budget Neutral

The assessment increases to $120-$132 per parcel for a five-year extension.

Year	Cost Per Parcel	Assessment	Billing Fees	Other	Total Revenue	Expense	Net Cost
FY 2023-24	$120	$441,840	$541,081	$57,508	$1,040,429	$1,039,446	$983
FY 2024-25	$123	$452,886	$557,313	$57,508	$1,067,707	$1,066,893	$814
FY 2025-26	$126	$463,932	$574,032	$57,508	$1,095,472	$1,094,458	$1,014
FY 2026-27	$128	$471,296	$591,253	$57,508	$1,120,057	$1,123,166	$(3,108)
FY 2027-28	$132	$486,024	$608,991	$57,508	$1,152,523	$1,152,288	$235

Impacts of Tax Measure Failure

- Reduction of Groveland ALS services from 24/7 coverage to on average 12-hour/day scheduled to cover peak demand hours.
- Gaps in coverage for Groveland ambulance to be put into rotation for out of county transports.
- Subsidy from Ambulance Enterprise Fund ranges between $340k and 383k

South County Ambulance Zone Summary

- Reduction in levels of ambulance service in the South County would be reduced.

REASONS FOR CONTINUING TAX

- Maintain a 24/7 paramedic-staffed Advanced Life Support station in Groveland
- Maintain response times that surpass state guidelines for rural areas
- Maintain a higher standard of health care
- Continue to require subsidy from the Ambulance Enterprise Fund estimated at $8,371 increasing to $51,582 over the five-year assessment period.

CONTACT INFORMATION

Steve Boyack at 533-5716

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Wendy Hoffman-Brady at 533-7345

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or

Katie Andrews at 533-7460

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TUOLUMNE COUNTY

Questions