

CSA-74 Special Tax Report for the County of Monterey Board of Supervisors



June 17, 2025

Purpose

Provide a presentation on the use of the CSA-74 Special Tax.

Seek approval of a resolution to levy the EMS System Special Tax for FY2025-2026.



EMS AGENCY SOURCES OF REVENUE



CSA-74 Special Tax

Primary source of funding
Has not increased since FY1999-00
Generates approximately \$1.9M in revenue each year



Administration of Maddy Fund

Based on collection of fee added to certain court fines
Restricted use source of funding
Distribution methodology set in Health & Safety Code
Provides approximately \$190K in funding
Maddy revenues have been decreasing since FY22-23



Trauma Center Fee

Approved by Board of Supervisors in 2014 per Section VIII—Fiscal Impact of the System of the Monterey County Emergency Medical Services Agency Trauma Care System Plan dated October 2014
Currently, the fee is \$178,204.



General Fund Contribution



CSA-74 SPECIAL TAX

	FY2021-22	FY2022-23	FY2023-24	FY2024-25
	Actual	Actual	Actual	Year-End Estimate
Revenue				
Other/Taxes/Special Assessment	\$ 1,862,030	\$ 1,904,943	\$ 1,908,154	\$1,892,267
Investment Interest	18,055	73,234	82,631	93,586
Total Revenue	\$ 1,880,085	\$ 1,978,177	\$ 1,990,784	\$1,985,853
Expenditures				
Services & Supplies	\$ 1,761,742	\$ 2,074,170	\$ 2,176,159	\$2,175,367
Total Expenditures	\$ 1,761,742	\$ 2,074,170	\$ 2,176,159	\$2,175,367
Revenue (Surplus/Deficit)	118,344	(95,993)	(185,375)	(189,514)
Available Fund Balance	\$ 3,841,257	\$ 3,745,264	\$ 3,559,889	\$3,370,375
Minus Required Reserve	1,500,000	1,500,000	1,500,000	1,500,000
Ending Fund Balance	\$ 2,341,257	\$ 2,245,264	\$ 2,059,889	\$1,870,375
Fund Balance Decrease from Prior Year		4.10%	8.26%	9.20%

← The EMS Agency collects less than \$2M, including interest collected on the CSA-74 Special Tax.

← Includes: \$475K disbursement to fire agencies* and approx. \$1.7M for EMS operating.

← Amount needed from reserve to cover EMS Agency operations

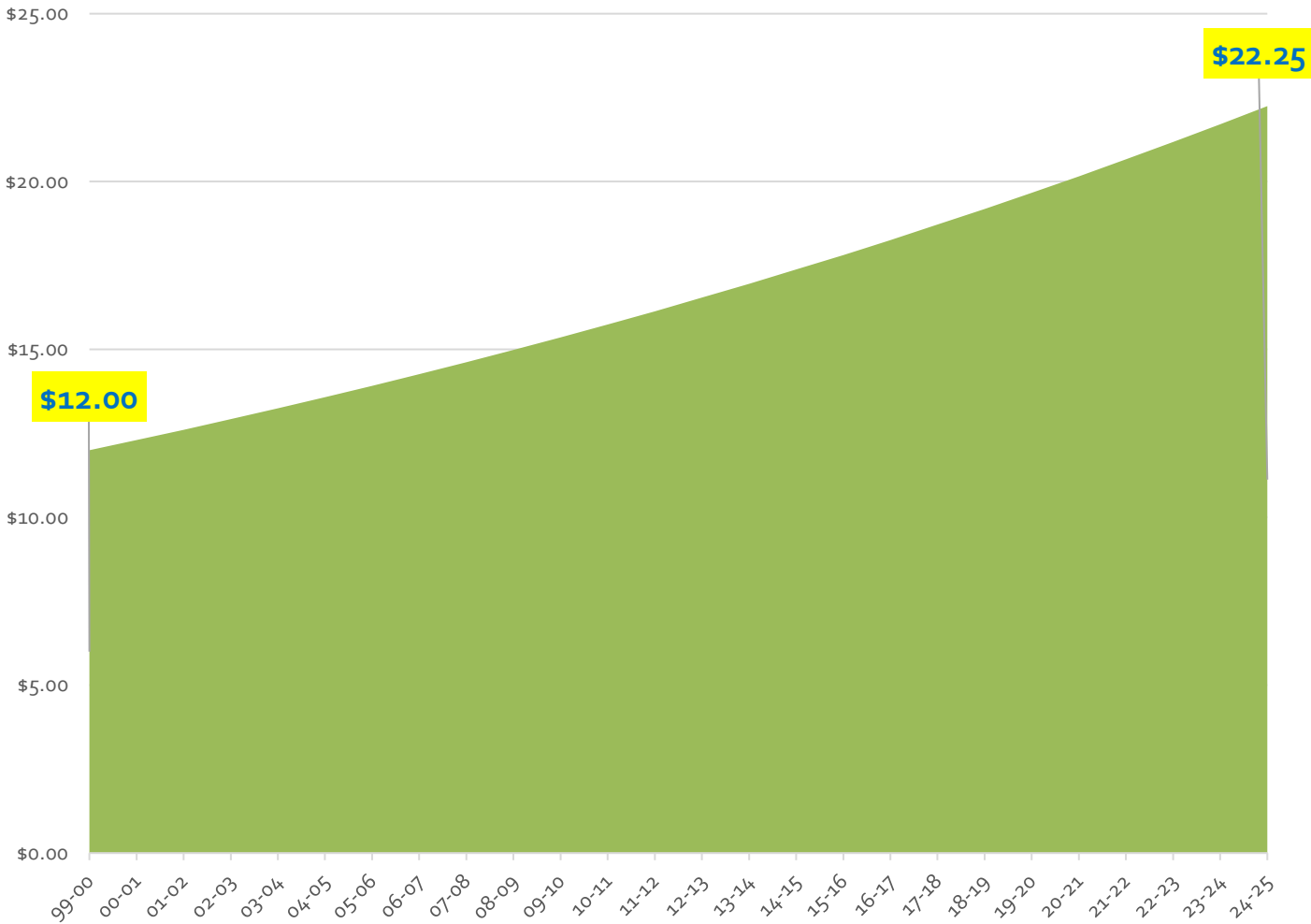
← The EMS Agency is required to maintain a \$1.5M in reserves **

*CSA-74 Fund – EMS Training and Support MOU

** On July 20, 2010, the Emergency Medical Care Committee (EMCC) approved the establishment of a \$1.5 million dollar reserve



Increase Projection Using 2.5 % Inflation Rate



CSA-74 Special Tax Increase Projection



Seeking Approval of a Resolution to Levy the CSA-74 Special Tax

We seek approval of a resolution to levy the EMS System Special Tax for fiscal year 2025-2026.

- Levying the amount of \$12.00 per unit, which is the standard amount that has been levied since FY1999-2000.
- Assessed in accordance with County of Monterey Land Use Codes.
- Basic unit is a single-family dwelling.





Questions

EMS Agency Operating Budget

	FY2021-22	FY2022-23	FY2023-24	FY2024-25
	Actual	Actual	Actual	Year-End Estimate
Revenue				
Penalties from Liquidated Damages	\$2,000	\$10,015	\$5,000	\$6,000
EMS System Fees	172,658	172,658	172,658	278,219
Grants	20,000		211,184	0
Operating Transfers in	0	20,000		0
Total Revenue	\$194,658	\$202,673	\$388,842	\$284,219
Maddy Share	212,750	197,985	192,895	191,412
GFC	248,336	226,957	173,608	134,877
Total Revenue, Maddy, & GFC	\$655,744	\$627,615	\$755,345	\$610,508
Expenditures				
Salaries and Benefits	\$944,956	\$1,280,108	\$1,254,641	\$1,288,616
Services and Supplies	991,474	840,337	901,995	846,241
Capital Asset	3,841	84,772	300,352	176,327
Total Expenditures	\$1,940,271	\$2,205,218	\$2,456,988	\$2,311,185
Minus Total Revenue, Maddy, & GFC	\$655,744	\$627,615	\$755,345	\$610,508
Amount of Expenditures Remaining	\$1,284,527	\$1,577,603	\$1,701,643	\$1,700,677

Includes:

\$178K Trauma Center fee
\$50K in new fees approved in FY23-24

Maddy share--formula prescribed in
State regulation

Fluctuations in approved GFC

Increases in salaries and benefits
and some allocated costs

Amount remaining is covered with
CSA-74 Special Tax

EFFORTS TO INCREASE REVENUE

Increase in Special Tax

- Requires a vote by residents of Monterey County
- Requires EMS to cover its share of the cost of running the election

Increase in General Fund Contribution

- Competition from all County Departments
- Requires approval of the Board of Supervisors

Grants

- Resource intensive

Implementation of New Fees

- Charged by LEMSAs across the state
- Purpose to recover at least part cost of operating programs
- Monterey is one of the few LEMSAs not charging fees

