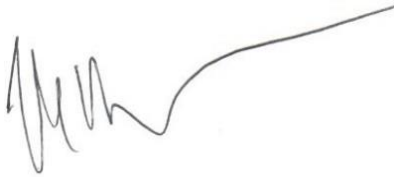


August 5, 2025

The attached Final Report for County Service Area EM-1 (Zones A and B) for Fiscal Year 2025-26 is hereby filed pursuant to Ordinance Code Section 1012-2.602.

A handwritten signature in dark ink, appearing to read 'Marshall Bennett', with a long horizontal line extending to the right.

Marshall Bennett
Emergency Medical Services Director

CONTRA COSTA HEALTH SERVICES
Emergency Medical Services Agency

County Service Area EM-1 (Zones A and B)

Final Report

Fiscal Year 2025-26

County Service Area EM-1 has been established to provide enhanced emergency medical services as a miscellaneous extended service within two designated zones:

Zone A: Those parcels located within the territory of the San Ramon Valley Fire Protection District.

Zone B: Those parcels located within Contra Costa County, but not within Zone A, above.

ASSESSMENTS will be levied on each parcel based upon a formula using the following factors:

BENEFIT UNIT: A number of BENEFIT UNITS have been assigned to each parcel based upon the Assessor's Use Code classification. For example, a single-family residence (Use Code 11) is assigned one BENEFIT UNIT. Parcels with other Use Code classifications are assigned a number of BENEFIT UNITS based upon the relative benefit from the miscellaneous extended services provided under CSA EM-1. Exhibit A is a Table of BENEFIT UNITS showing the number of BENEFIT UNITS assigned parcels for each Use Code classification.

RATE: The RATE is the dollar amount of the ASSESSMENT levied per BENEFIT UNIT. Separate RATES have been established for each zone based upon the miscellaneous extended services to be provided within that zone.

The formula for calculating the ASSESSMENT on each parcel is as follows:

ASSESSMENT = BENEFIT UNITS x RATE

Zone A

The RATE that has been established for Zone A is:

\$3.94 per BENEFIT UNIT

Exhibit B is "Zone A - Table of Assessments," showing the ASSESSMENT established for each parcel according to its USE CODE. A description of each parcel and the USE CODE number assigned thereto is contained in Exhibit C.

The total ASSESSMENTS for Zone A are \$240,493.66 based upon 52,345 ASSESSED PARCELS.

Zone B

The RATE that has been established for Zone B is:

\$10.00 per BENEFIT UNIT

Exhibit D is the "Zone B - Table of Assessments," showing the ASSESSMENT established for each parcel according to its USE CODE. A description of each parcel and the USE CODE number of assigned thereto is contained in Exhibit E.

The total ASSESSMENTS for Zone B are \$4,594,340.00 based upon 303,939 ASSESSED PARCELS.

**COUNTY SERVICE AREA EM-1
(ZONES A AND B)**

Table of Benefit Units

| Benefit Units | Use Code | Description |
|--------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------|
| RESIDENTIAL: | | |
| 0.0 | 10 | Vacant, unbuildable |
| 1.0 | 11 | Single family, 1 residential on 1 Site and Duets w/o minor common areas |
| 1.0 | 12 | Single family, 1 residential on 2 or more sites |
| 2.0 | 13 | Single family, 2 or more residential on 1 or more sites |
| 1.0 | 14 | Single family on other than single family land |
| 0.0 | 15 | Miscellaneous improvements, 1 or more site, incl. trees and vines |
| 0.0 | 16 | Single family attached residence, townhouse, duets |
| 0.0 | 17 | Vacant, 1 site (includes PUD sites) |
| 0.5 | 18 | Vacant, 2 or more sites |
| 1.0 | 19 | Single family detached res. with major common area (pool, tennis, clubhouse, or other amenities), Cluster Homes |
| MULTIPLE: | | |
| 0.5 | 20 | Vacant |
| 2.0 | 21 | Duplex |
| 3.0 | 22 | Triplex |
| 4.0 | 23 | Fourplex |
| 3.0 | 24 | Combinations, e.g. single and a double |
| 5.0 | 25 | Apartments, 5-12 units, inclusive |
| 13.0 | 26 | Apartments, 13-24 units, inclusive |
| 25.0 | 27 | Apartments, 25-59 units, inclusive |
| 60.0 | 28 | Apartments, 60 units or more |
| 1.0 | 29 | Condos, cooperatives (-1 Single Family) (-2 Rossmoor) |
| COMMERCIAL: | | |
| 0.5 | 30 | Vacant |
| 3.0 | 31 | Commercial stores (not supermarkets) |
| 3.0 | 32 | Small grocery stores (7-11, mom and pop, quick stop) |
| 3.0 | 33 | Office buildings |
| 10.0 | 34 | Medical, dental |
| 3.0 | 35 | Service stations; car washes; bulk plants; mini lube |
| 3.0 | 36 | Auto repair |
| 3.0 | 37 | Community facilities; recreational; swim pool association |
| 3.0 | 38 | Golf courses |
| 3.0 | 39 | Bowling alleys |

**COUNTY SERVICE AREA EM-1
(ZONES A AND B)**

Table of Benefit Units
(Continued)

| Benefit Units | Use Code | Description |
|--------------------------|---------------------|----------------------------------------------------------------------------------|
| COMMERCIAL | | |
| 3.0 | 40 | Boat Harbors |
| 3.0 | 41 | Supermarkets (not in shopping centers) |
| 15.0 | 42 | Shopping centers (all parcels include vacant for future shopping center) |
| 3.0 | 43 | Financial buildings (insurance and title companies, banks, savings and loans) |
| 20.0 | 44 | Motels, hotels, and mobile home parks |
| 3.0 | 45 | Theaters |
| 3.0 | 46 | Drive-in restaurants (hamburgers, taco, etc.) |
| 3.0 | 47 | Restaurants (not drive-in; inside service only) |
| 3.0 | 48 | Multiple and commercial; miscellaneous improved |
| 3.0 | 49 | New car auto agencies |
| INDUSTRIAL: | | |
| 0.5 | 50 | Vacant Land |
| 20.0 | 51 | Industrial Park (with structures) |
| 3.0 | 52 | Research and Development, with or without structures |
| 20.0 | 53 | Light industrial |
| 500.0 | 54 | Heavy industrial |
| 3.0 | 55 | Mini-warehouse (public storage) |
| 3.0 | 56 | Miscellaneous improvements, including trees & vines on light or heavy industrial |
| 0.0 | 57 | (unassigned) |
| 0.0 | 58 | (unassigned) |
| 0.0 | 59 | Pipeline rights-of-way |
| LAND: | | |
| 0.0 | 60 | (unassigned) |
| 1.0 | 61 | Rural, residential improved; 1 to 10 acres |
| 1.0 | 62 | Rural, with or without miscellaneous structures, 1 to 10 acres |
| 1.0 | 63 | Urban acreage, 10 to 40 acres |
| 2.0 | 64 | Urban acreage, more than 40 acres |
| 1.0 | 65 | Orchards, vineyards, row crops, irrigated pastures, 10 to 40 acres |
| 2.0 | 66 | Orchards, vineyards, row crops, irrigated pastures over 40 acres |
| 1.0 | 67 | Dry farming, grazing and pasturing, 10 to 40 acres |
| 2.0 | 68 | Dry farming, grazing and pasturing, over 40 acres |
| 1.0 | 69 | Agricultural preserves |

**COUNTY SERVICE AREA EM-1
(ZONES A AND B)**

**Table of Benefit Units
(Continued)**

| Benefit Units | Use Code | Description |
|--------------------------|---------------------|---------------------------------------------------------------------------|
| INSTITUTIONAL: | | |
| 50.0 | 70 | Convalescent hospitals and rest homes |
| 0.0 | 71 | Churches |
| 1.0 | 72 | Schools & colleges, public or private, with or without improvements |
| 100.0 | 73 | Hospitals, with or without improvements |
| 1.0 | 74 | Cemeteries, mortuaries |
| 1.0 | 75 | Fraternal and service organizations, group homes, shelters |
| 25.0 | 76 | Retirement housing complex |
| 0.0 | 77 | Cultural uses (libraries, museums) |
| 3.0 | 78 | Parks and playgrounds |
| 0.0 | 79 | Government- owned, with or without buildings (federal, state, city, BART) |
| MISCELLANEOUS: | | |
| 0.0 | 80 | Mineral rights (productive/nonproductive) |
| 0.0 | 81 | Private roads |
| 3.0 | 82 | Pipelines and canals |
| 0.0 | 83 | State board assessed parcels |
| 1.0 | 84 | Utilities, with or without buildings (not assessed by SBE) |
| 1.0 | 85 | Public and private parking |
| 1.0 | 86 | Taxable municipally- owned property |
| 0.0 | 87 | Common area parcels in PUD's (open spaces, recreational facilities) |
| 0.0 | 88 | Mobile home |
| 0.0 | 89 | Other, split parcels in different Tax Code Areas |
| 1.0 | 99 | Awaiting assignment |

COUNTY SERVICE AREA EM-1

Zone A - Table of Assessments

| Use Code | Benefit Units | Zone A Rate | Assessment |
|---------------------|--------------------------|------------------------|-------------------|
| 10 | 0.0 | \$3.94 | \$0.00 |
| 11 | 1.0 | \$3.94 | \$3.94 |
| 12 | 1.0 | \$3.94 | \$3.94 |
| 13 | 2.0 | \$3.94 | \$7.88 |
| 14 | 1.0 | \$3.94 | \$3.94 |
| 15 | 0.0 | \$3.94 | \$0.00 |
| 16 | 0.0 | \$3.94 | \$0.00 |
| 17 | 0.0 | \$3.94 | \$0.00 |
| 18 | 0.5 | \$3.94 | \$1.97 |
| 19 | 1.0 | \$3.94 | \$3.94 |
| 20 | 0.5 | \$3.94 | \$1.97 |
| 21 | 2.0 | \$3.94 | \$7.88 |
| 22 | 3.0 | \$3.94 | \$11.82 |
| 23 | 4.0 | \$3.94 | \$15.76 |
| 24 | 3.0 | \$3.94 | \$11.82 |
| 25 | 5.0 | \$3.94 | \$19.70 |
| 26 | 13.0 | \$3.94 | \$51.22 |
| 27 | 25.0 | \$3.94 | \$98.50 |
| 28 | 60.0 | \$3.94 | \$236.40 |
| 29 | 1.0 | \$3.94 | \$3.94 |
| 30 | 0.5 | \$3.94 | \$1.97 |
| 31 | 3.0 | \$3.94 | \$11.82 |
| 32 | 3.0 | \$3.94 | \$11.82 |
| 33 | 3.0 | \$3.94 | \$11.82 |
| 34 | 10.0 | \$3.94 | \$39.40 |
| 35 | 3.0 | \$3.94 | \$11.82 |
| 36 | 3.0 | \$3.94 | \$11.82 |
| 37 | 3.0 | \$3.94 | \$11.82 |
| 38 | 3.0 | \$3.94 | \$11.82 |
| 39 | 3.0 | \$3.94 | \$11.82 |
| 40 | 3.0 | \$3.94 | \$11.82 |
| 41 | 3.0 | \$3.94 | \$11.82 |
| 42 | 5.0 | \$3.94 | \$59.10 |

COUNTY SERVICE AREA EM-1

Zone A - Table of Assessments (continued)

| Use Code | Benefit Units | Zone A Rate | Assessment |
|----------|---------------|-------------|------------|
| 43 | 3.0 | \$3.94 | \$11.82 |
| 44 | 0.0 | \$3.94 | \$78.80 |
| 45 | 3.0 | \$3.94 | \$11.82 |
| 46 | 3.0 | \$3.94 | \$11.82 |
| 47 | 3.0 | \$3.94 | \$11.82 |
| 48 | 3.0 | \$3.94 | \$11.82 |
| 49 | 3.0 | \$3.94 | \$11.82 |
| 50 | 0.5 | \$3.94 | \$1.97 |
| 51 | 0.0 | \$3.94 | \$78.80 |
| 52 | 3.0 | \$3.94 | \$11.82 |
| 53 | 0.0 | \$3.94 | \$78.80 |
| 54 | 500.0 | \$3.94 | \$1,970.00 |
| 55 | 3.0 | \$3.94 | \$11.82 |
| 56 | 3.0 | \$3.94 | \$11.82 |
| 57 | 0.0 | \$3.94 | \$0.00 |
| 58 | 0.0 | \$3.94 | \$0.00 |
| 59 | 0.0 | \$3.94 | \$0.00 |
| 60 | 0.0 | \$3.94 | \$0.00 |
| 61 | 1.0 | \$3.94 | \$3.94 |
| 62 | 1.0 | \$3.94 | \$3.94 |
| 63 | 1.0 | \$3.94 | \$3.94 |
| 64 | 2.0 | \$3.94 | \$7.88 |
| 65 | 1.0 | \$3.94 | \$3.94 |
| 66 | 2.0 | \$3.94 | \$7.88 |
| 67 | 1.0 | \$3.94 | \$3.94 |
| 68 | 2.0 | \$3.94 | \$7.88 |
| 69 | 1.0 | \$3.94 | \$3.94 |
| 70 | 50.0 | \$3.94 | \$197.00 |
| 71 | 0.0 | \$3.94 | \$0.00 |
| 72 | 1.0 | \$3.94 | \$3.94 |
| 73 | 100.0 | \$3.94 | \$394.00 |
| 74 | 1.0 | \$3.94 | \$3.94 |
| 75 | 1.0 | \$3.94 | \$3.94 |

COUNTY SERVICE AREA EM-1

Zone A - Table of Assessments (continued)

| Use Code | Benefit Units | Zone A Rate | Assessment |
|-------------|------------------|----------------|------------|
| 76 | 25.0 | \$3.94 | \$98.50 |
| 77 | 0.0 | \$3.94 | \$0.00 |
| 78 | 3.0 | \$3.94 | \$11.82 |
| 79 | 0.0 | \$3.94 | \$0.00 |
| 80 | 0.0 | \$3.94 | \$0.00 |
| 81 | 0.0 | \$3.94 | \$0.00 |
| 82 | 3.0 | \$3.94 | \$11.82 |
| 83 | 0.0 | \$3.94 | \$0.00 |
| 84 | 1.0 | \$3.94 | \$3.94 |
| 85 | 1.0 | \$3.94 | \$3.94 |
| 86 | 1.0 | \$3.94 | \$3.94 |
| 87 | 0.0 | \$3.94 | \$0.00 |
| 88 | 0.0 | \$3.94 | \$0.00 |
| 89 | 0.0 | \$3.94 | \$0.00 |
| 99 | 1.0 | \$3.94 | \$3.94 |

COUNTY SERVICE AREA EM-1

Zone A - Parcel Descriptions, Use Codes, and Benefit Units

On file at:

Emergency Medical Services Agency
777 Arnold Drive, Suite 110, Martinez, CA 94553

COUNTY SERVICE AREA EM-1

Zone B - Table of Assessments

| Use Code | Benefit Units | Zone B Rate | Assessment |
|---------------------|--------------------------|------------------------|-------------------|
| 10 | 0.0 | \$10.00 | \$0.00 |
| 11 | 1.0 | \$10.00 | \$10.00 |
| 12 | 1.0 | \$10.00 | \$10.00 |
| 13 | 2.0 | \$10.00 | \$20.00 |
| 14 | 1.0 | \$10.00 | \$10.00 |
| 15 | 0.0 | \$10.00 | \$0.00 |
| 16 | 0.0 | \$10.00 | \$0.00 |
| 17 | 0.0 | \$10.00 | \$0.00 |
| 18 | 0.5 | \$10.00 | \$5.00 |
| 19 | 1.0 | \$10.00 | \$10.00 |
| 20 | 0.5 | \$10.00 | \$5.00 |
| 21 | 2.0 | \$10.00 | \$20.00 |
| 22 | 3.0 | \$10.00 | \$30.00 |
| 23 | 4.0 | \$10.00 | \$40.00 |
| 24 | 3.0 | \$10.00 | \$30.00 |
| 25 | 5.0 | \$10.00 | \$50.00 |
| 26 | 13.0 | \$10.00 | \$130.00 |
| 27 | 25.0 | \$10.00 | \$250.00 |
| 28 | 60.0 | \$10.00 | \$600.00 |
| 29 | 1.0 | \$10.00 | \$10.00 |
| 30 | 0.5 | \$10.00 | \$5.00 |
| 31 | 3.0 | \$10.00 | \$30.00 |
| 32 | 3.0 | \$10.00 | \$30.00 |
| 33 | 3.0 | \$10.00 | \$30.00 |
| 34 | 10.0 | \$10.00 | \$100.00 |
| 35 | 3.0 | \$10.00 | \$30.00 |
| 36 | 3.0 | \$10.00 | \$30.00 |
| 37 | 3.0 | \$10.00 | \$30.00 |
| 38 | 3.0 | \$10.00 | \$30.00 |
| 39 | 3.0 | \$10.00 | \$30.00 |
| 40 | 3.0 | \$10.00 | \$30.00 |
| 41 | 3.0 | \$10.00 | \$30.00 |
| 42 | 15.0 | \$10.00 | \$150.00 |
| 43 | 3.0 | \$10.00 | \$30.00 |

COUNTY SERVICE AREA EM-1

Zone B - Table of Assessments (continued)

| Use Code | Benefit Units | Zone B Rate | Assessment |
|-------------|------------------|----------------|------------|
| 44 | 20.0 | \$10.00 | \$200.00 |
| 45 | 3.0 | \$10.00 | \$30.00 |
| 46 | 3.0 | \$10.00 | \$30.00 |
| 47 | 3.0 | \$10.00 | \$30.00 |
| 48 | 3.0 | \$10.00 | \$30.00 |
| 49 | 3.0 | \$10.00 | \$30.00 |
| 50 | 0.5 | \$10.00 | \$5.00 |
| 51 | 20.0 | \$10.00 | \$200.00 |
| 52 | 3.0 | \$10.00 | \$30.00 |
| 53 | 20.0 | \$10.00 | \$200.00 |
| 54 | 500.0 | \$10.00 | \$5,000.00 |
| 55 | 3.0 | \$10.00 | \$30.00 |
| 56 | 3.0 | \$10.00 | \$30.00 |
| 57 | 0.0 | \$10.00 | \$0.00 |
| 58 | 0.0 | \$10.00 | \$0.00 |
| 59 | 0.0 | \$10.00 | \$0.00 |
| 60 | 0.0 | \$10.00 | \$0.00 |
| 61 | 1.0 | \$10.00 | \$10.00 |
| 62 | 1.0 | \$10.00 | \$10.00 |
| 63 | 1.0 | \$10.00 | \$10.00 |
| 64 | 2.0 | \$10.00 | \$20.00 |
| 65 | 1.0 | \$10.00 | \$10.00 |
| 66 | 2.0 | \$10.00 | \$20.00 |
| 67 | 1.0 | \$10.00 | \$10.00 |
| 68 | 2.0 | \$10.00 | \$20.00 |
| 69 | 1.0 | \$10.00 | \$10.00 |
| 70 | 50.0 | \$10.00 | \$500.00 |
| 71 | 0.0 | \$10.00 | \$0.00 |
| 72 | 1.0 | \$10.00 | \$10.00 |
| 73 | 100.0 | \$10.00 | \$1,000.00 |
| 74 | 1.0 | \$10.00 | \$10.00 |
| 75 | 1.0 | \$10.00 | \$10.00 |
| 76 | 25.0 | \$10.00 | \$250.00 |

COUNTY SERVICE AREA EM-1

Zone B - Table of Assessments (continued)

| Use Code | Benefit Units | Zone B Rate | Assessment |
|-------------|------------------|----------------|------------|
| 77 | 0.0 | \$10.00 | \$0.00 |
| 78 | 3.0 | \$10.00 | \$30.00 |
| 79 | 0.0 | \$10.00 | \$0.00 |
| 80 | 0.0 | \$10.00 | \$0.00 |
| 81 | 0.0 | \$10.00 | \$0.00 |
| 82 | 3.0 | \$10.00 | \$30.00 |
| 83 | 0.0 | \$10.00 | \$0.00 |
| 84 | 1.0 | \$10.00 | \$10.00 |
| 85 | 1.0 | \$10.00 | \$10.00 |
| 86 | 1.0 | \$10.00 | \$10.00 |
| 87 | 0.0 | \$10.00 | \$0.00 |
| 88 | 0.0 | \$10.00 | \$0.00 |
| 89 | 0.0 | \$10.00 | \$0.00 |
| 99 | 1.0 | \$10.00 | \$10.00 |

COUNTY SERVICE AREA EM-1

Zone B - Parcel Descriptions, Use Codes, and Benefit Units

On file at:

Emergency Medical Services Agency
777 Arnold Drive, Suite 110, Martinez, CA 94553