



New York State Comptroller  
**THOMAS P. DINAPOLI**



# The Growing Role of Counties in Emergency Medical Services

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March 2024



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# Introduction

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In New York State, emergency medical services (EMS) are provided by an assortment of public and private entities. These entities may be funded by local governments, by users of the service, by insurance or by a combination of these and other revenue sources. Emergency medical providers may range in experience from emergency medical technicians (EMTs) to paramedics, who may serve in hourly, salaried, or volunteer positions. Coordination of these services is undertaken at the local, regional and State levels.

At the receiving end, most users have no choice about which service they use – that is largely determined by where, when and how severely they become ill or injured. At the provider level, many EMS providers claim that funding is insufficient or inconsistent, making it difficult to provide adequate coverage.

Local officials at the municipal levels can find themselves in the middle. Since EMS providers are frequently first responders, they are often considered a public safety service, along with services such as fire protection and police. Residents expect reliable EMS and expect their local governments to make sure they exist.

However, it is difficult to assess the need for EMS and ensure that service levels are adequate. Reliable statewide data on EMS response times, ambulance availability, staffing levels, reliance on mutual aid and other factors that would guide local officials in making critical decisions for their residents is often either not available or extremely difficult to obtain. As a result, counties are increasingly taking it upon themselves to assess the need for additional services and to supplement EMS in various ways.

This report examines the local government role in emergency medical services in the State – and particularly the growing role that counties are playing in EMS provision. The report also highlights the lack of available information to appropriately assess the quality of EMS provision throughout the State. Except where noted, the report excludes New York City.



# EMS in New York State

Emergency medical services (EMS) include ambulance transportation, but may also include on-site emergency medical care provided by paramedics or other trained individuals, who may arrive separately. The individual ambulance company or the entity that sends the paramedic or emergency medical technician is called the EMS “agency” by the New York State Department of Health (DOH), which is the term that will be used in this report. EMS can involve many other services and functions, such as training for EMS practitioners and managing dispatch centers. However, this report focuses primarily on emergency medical care provided by ambulances or rescue squads, in some cases including “fly car” services, which do not transport patients, but instead assist transporting agencies by caring for patients until an ambulance company is able to arrive on scene.

## Ownership May Be Municipal or Private Sector

In DOH’s data, of the 989 agencies that provided EMS throughout the State in 2022 (including New York City), 63.5 percent are classified as corporations. Most of these are not-for-profit entities, but a few are classified as for-profit organizations.<sup>1</sup>

According to DOH, local governments own the other 345 agencies, or more than a third of the total. Of these, 162 are owned by what DOH refers to as “fire districts,” but which also includes municipal fire departments and fire companies. (See Figure 1.)

**FIGURE 1**  
**EMS Agencies by Owner Type and Staffing Structure, 2022**

| Owner  | Paid       | Volunteer  | Combination | Total      | Percentage    |
|--|------------|------------|-------------|------------|---------------|
| <b>Local Government</b>                        | <b>67</b>  | <b>192</b> | <b>86</b>   | <b>345</b> | <b>34.9%</b>  |
| City   | 22         | 0          | 3           | 25         | 2.5%          |
| County   | 11         | 0          | 1           | 12         | 1.2%          |
| Town   | 32         | 13         | 13          | 58         | 5.9%          |
| Village  | 2          | 65         | 21          | 88         | 8.9%          |
| Fire District or Company                       | 0          | 114        | 48          | 162        | 16.4%         |
| <b>Corporation</b>                             | <b>112</b> | <b>295</b> | <b>221</b>  | <b>628</b> | <b>63.5%</b>  |
| For Profit                                     | 75         | 5          | 10          | 90         | 9.1%          |
| Not-for-Profit                                 | 37         | 290        | 211         | 538        | 54.4%         |
| <b>Other (State, Federal, Sole Proprietor)</b> | <b>15</b>  | <b>0</b>   | <b>1</b>    | <b>16</b>  | <b>1.6%</b>   |
| <b>Total</b>                                   | <b>194</b> | <b>487</b> | <b>308</b>  | <b>989</b> | <b>100.0%</b> |

**Source:** New York State Department of Health.

**Note:** Some of these (such as the five for-profit volunteer EMS agencies) appear to be misclassified. Includes New York City.

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## Staff May Be Paid, Volunteer or a Mix of Both

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Only 19.6 percent of EMS agencies rely exclusively on paid staff. Nearly half (49.2 percent) rely exclusively on volunteers, while the remaining 31.1 percent have a combination of volunteers and paid staff. Village and fire district/company EMS agencies are mostly volunteer, as are the preponderance of not-for-profit corporations. City and county EMS agencies, however, rely almost entirely on paid staff, as do the vast majority of private for-profit EMS agencies. In some organizations EMS staff may also serve as firefighters.

## Coordination Happens at Multiple Levels

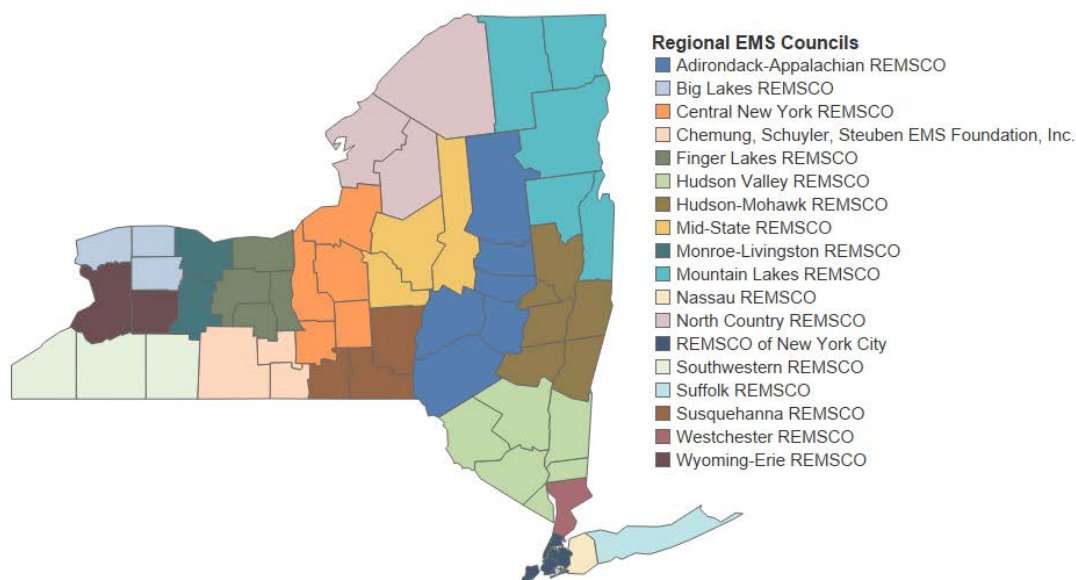
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At the local level, EMS agencies may work together in various ways. Sometimes a single response can include multiple entities. A city's residents, for example, may be served by a privately-owned ambulance service for transportation and basic emergency medical services. However, the city's fire department may have paramedics on staff who are dispatched on calls that require more advanced medical care. Local coordination also includes mutual aid agreements, whereby if the primary agency responsible for EMS in an area is not able to respond immediately, it can request that another agency respond to the call.

In New York state, EMS agencies are overseen by 18 regional EMS councils (REMSCOs), each of which is comprised of representatives from local ambulance services, physicians, nurses, hospitals and other EMS organizations. Each REMSCO may have up to 30 members. County EMS coordinators are ex-officio members of their REMSCOs. Criteria and procedures for the selection of other members is set forth in each REMSCO's by-laws. REMSCOs are responsible for coordinating EMS programs in their regions and are the entities to which an EMS provider applies to be able to operate or expand services in that region.<sup>2</sup>

**FIGURE 2**  
Regional EMS Councils

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Source: New York State Department of Health.

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The State plays a central role in regulating EMS. For example, DOH has a role in regulating emergency medical, trauma and disaster care, which includes addressing roles and responsibility for EMS as well as establishing training programs for EMS staff.<sup>3</sup>

The State's 18 REMSCOs, along with other stakeholders, are represented on the New York State Emergency Medical Services Council (SEMSCO), which advises the Commissioner of Health on matters relating to EMS. The SEMSCO assists DOH with the development of rules, regulations and guidelines with respect to EMS in New York State.<sup>4</sup> The State (DOH) also coordinates the collection of vast quantities of data on calls taken by each agency, much of which is reported, in turn, to the federal government.

## **Funding May Come from Billings or Local Revenue Sources**

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In New York State, ambulance services treat and transport patients regardless of their insurance coverage (if any) or ability to pay.<sup>5</sup> Many EMS agencies cover all or part of their expenses by billing for services. This process is, however, often complex and can be difficult to administer, and it requires a sophisticated billing process and a customer base sufficient to pay for costs. Until recently, some types of municipal EMS agencies could not bill at all.

Municipalities may also use property tax and other municipal revenue sources either to fund their own EMS agency or to contract with a private agency that provides ambulance or other emergency medical services. Many volunteer fire companies also use fundraising to support operations.<sup>6</sup>

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# Major Challenges

## Staffing

There are numerous challenges to providing EMS. Staffing and funding are perennial concerns. The number of active EMS practitioners has fallen in recent years. In 2019, the State (including New York City) had over 40,000 active EMS practitioners (i.e., who provided patient care at some point during the year). By 2022, there were only 33,000, a decline of 17.5 percent. (See Figure 3.) Since many of these practitioners could be part-time workers, and since the period includes the COVID pandemic, which precipitated contractions in the labor force across many sectors of the economy, it is difficult to determine whether the decline is due to an overall reduction in service providers or service levels.<sup>7</sup>

FIGURE 3

Active EMS Practitioners in New York State, 2019-2022

|  | 2019          | 2020          | 2021          | 2022          | Percentage Change 2019-2022 |
|--|---------------|---------------|---------------|---------------|-----------------------------|
| Emergency Medical Technician                 | 27,063        | 20,563        | 24,939        | 23,412        | -13.5%                      |
| Advanced Emergency Medical Technician        | 1,325         | 1,276         | 1,549         | 1,462         | 10.3%                       |
| Emergency Medical Technician - Critical Care | 1,074         | 914           | 723           | 610           | -43.2%                      |
| Paramedic                                    | 10,584        | 7,257         | 7,495         | 7,538         | -28.8%                      |
| <b>Total</b>                                 | <b>40,046</b> | <b>30,010</b> | <b>34,706</b> | <b>33,022</b> | <b>-17.5%</b>               |

**Source:** New York State Department of Health, Bureau of Emergency Medical Services and Trauma Systems, "EMS System and Regulatory Overview" presentation, August 2023, slide 18. Data includes New York City.

**Note:** Active practitioners are defined as those whose license numbers appear on patient care records.

EMS agencies and other stakeholders certainly see staffing as a major obstacle to providing adequate services. Frequently cited staffing issues include declining volunteerism, difficulties recruiting qualified staff and low pay for EMS staff compared to other occupations in health care and public safety. A 2019 report by the New York State Emergency Medical Services Council cited a study finding that 52 percent of agencies using volunteer responders said that their ability to respond in a timely manner was moderately or severely impaired by shortages in certified volunteer staff and 29 percent indicated that they frequently delayed responses or missed calls due to the shortage.<sup>8</sup> Forty percent of agencies using volunteers reported that the number of their volunteers decreased by 11 percent or more over the previous three years, and for 16 percent of agencies the decline was greater than 25 percent.<sup>9</sup>

Not surprisingly then, anecdotal evidence of increasing reliance on paid EMS is plentiful. In many cases, declines in volunteers lead to lack of service availability, which drives local governments to look to paid providers to meet their service needs.<sup>10</sup> Yet even agencies using paid responders exclusively report staffing shortages. In the survey just cited, 62 percent of agencies using only paid responders reported that insufficient qualified paramedics diminished their ability to cover their calls and shifts and 38 percent reported that a shortage of qualified EMTs diminished their ability to cover calls.<sup>11</sup>

Lower pay for EMS workers makes it difficult to recruit and retain staff. EMS workers earn much less than workers in other health care and first responder professions. (See Figures 4 and 5.) Average hourly wages for Emergency Medical Technicians are close to the New York State minimum wage. Paramedics earn more, but much less than firefighters or police officers. Not surprisingly, lower pay appears to be a significant factor in turnover. A recent national survey of EMS workers found that 45 percent plan on leaving the profession within six years.<sup>12</sup> When asked why they planned to leave, low pay was a close second, at 47 percent, to the top reason: for better work-life balance (50 percent of respondents).<sup>13</sup> Lower pay drives many EMS practitioners to work multiple jobs. This survey found that 60 percent work two or more jobs, likely contributing to work-life balance challenges.

**FIGURE 4**  
**Annual Median Wage Comparison**

| Region                                | Emergency Medical Technicians | Paramedics | Firefighters | Police and Sheriff's Patrol Officers | Registered Nurses |
|---------------------------------------|-------------------------------|------------|--------------|--------------------------------------|-------------------|
| Albany-Schenectady-Troy, NY           | \$36,900                      | \$53,240   | \$66,200     | \$70,190                             | \$84,990          |
| Buffalo-Cheektowaga-Niagara Falls, NY | \$35,770                      | \$54,410   | \$66,490     | \$73,230                             | \$86,420          |
| New York-Newark-Jersey City, NY-NJ-PA | \$48,820                      | \$69,200   | \$77,520     | \$88,260                             | \$104,860         |
| Rochester, NY                         | \$41,500                      | \$54,210   | \$70,430     | \$75,300                             | \$83,880          |
| Syracuse, NY                          | \$38,380                      | \$52,080   | \$62,420     | \$69,720                             | \$78,330          |
| Utica-Rome, NY                        | \$33,170                      | \$47,540   | \$62,620     | \$66,080                             | \$79,270          |
| Watertown-Fort Drum, NY               | \$32,880                      | \$45,630   | \$57,010     | \$69,320                             | \$83,740          |

Source: United States Bureau of Labor Statistics, Occupational Employment and Wage Statistics, 2022.

**FIGURE 5**  
**Hourly Median Wage Comparison**

| Region                                | Emergency Medical Technicians | Paramedics | Firefighters | Police and Sheriff's Patrol Officers | Registered Nurses |
|---------------------------------------|-------------------------------|------------|--------------|--------------------------------------|-------------------|
| Albany-Schenectady-Troy, NY           | \$17.74                       | \$25.60    | \$31.83      | \$33.75                              | \$40.86           |
| Buffalo-Cheektowaga-Niagara Falls, NY | \$17.20                       | \$26.16    | \$31.97      | \$35.21                              | \$41.55           |
| New York-Newark-Jersey City, NY-NJ-PA | \$23.47                       | \$33.27    | \$37.27      | \$42.43                              | \$50.41           |
| Rochester, NY                         | \$19.95                       | \$26.06    | \$33.86      | \$36.20                              | \$40.33           |
| Syracuse, NY                          | \$18.45                       | \$25.04    | \$30.01      | \$33.52                              | \$37.66           |
| Utica-Rome, NY                        | \$15.95                       | \$22.86    | \$30.11      | \$31.77                              | \$38.11           |
| Watertown-Fort Drum, NY               | \$15.81                       | \$21.94    | \$27.41      | \$33.33                              | \$40.26           |

Source: United States Bureau of Labor Statistics, Occupational Employment and Wage Statistics, 2022.

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## Funding

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A 2023 report by the State Emergency Medical Services Council's State EMS Sustainability Technical Advisory Group (referred to hereafter as the "Agenda Report"), says that a major problem with funding for ambulance services is that they are typically reimbursed as transportation services. The report says that funding mechanisms should take into account the cost of readiness and the medical services EMS staff provide.<sup>14</sup> The report also states that federal reimbursement rates are not high enough to cover the cost of providing services, and that uncompensated care and charity care impose a significant burden on EMS providers. It recommends that New York State, "... mandate that the service's beneficial stakeholders pay their fair share of the costs of funding it, including the cost of maintaining continuous readiness and reimbursement for any pre-hospital care that is rendered, including the actual cost of transportation."<sup>15</sup>

For patients covered by Medicaid, the cost of emergency medical transportation by licensed ambulance companies is covered. Medicaid also covers certain non-emergency medical transportation when ordered by a physician.<sup>16</sup> For seniors, Medicare Part B (medical insurance) covers emergency ambulance services and may also cover ambulance services for certain patients needing treatment at a dialysis facility. For ambulance trips that Medicare covers, Medicare generally pays 80 percent of the approved amount, and the patient is responsible for paying the remaining 20 percent (plus any unmet yearly Part B deductible).<sup>17</sup>

For patients with private insurance, coverage varies, but ambulance trips for medical emergencies are generally covered, although patients pay any applicable copays, deductibles and coinsurance (the patient's share of the payment). Insurance companies often contract for payment with ambulance companies to provide emergency ambulance services at pre-set rates. The ambulance companies under contract are "in-network" or "participating" providers.<sup>18</sup> For ambulance rides due to automobile accidents, personal injury protection coverage (required in New York State) covers anyone injured in the policy holder's vehicle as well as injured pedestrians.<sup>19</sup>

One challenge for ambulance companies has been that they are unable to receive payments directly from insurance companies unless they have an agreement with the insurance company (making the ambulance company a "participating," "in-network" or "preferred provider"). If the ambulance company does not have an agreement with the insurance company, then the insurance company would reimburse the patient directly according to rates for non-participating providers and the ambulance company would have to bill the patient to receive payment. This has made it difficult for ambulance companies without agreements with insurance companies to receive payment for services. The amount the insurance company reimbursed the patient might not be enough to cover the ambulance company's bill and the patient might not be able to make up the difference.<sup>20</sup>

Another challenge is that some ambulance calls are not covered by insurance. For example, if the patient refuses treatment and transportation to a medical facility, then federal and private insurance will generally not cover the ambulance's response to the call. Similarly, if an ambulance is called, but the situation turns out not to be an emergency or ambulance transport is not otherwise medically necessary, then the call will typically not be covered.<sup>21</sup> Since reimbursement is based on transportation, in cases where multiple EMS agencies respond to the same emergency, only the agency that transports the patient is reimbursed.

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## Data Issues

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A major obstacle to assessing the adequacy of EMS and identifying areas of need is the lack of reliable statewide data on critical metrics such as ambulance response times, dropped calls, reliance on mutual aid, compliance with licensing and credentialing requirements, and cases where patients refused transport. The Agenda Report notes that,

*“There are no standard performance metrics for response times or agency performance (overall percentage of calls answered). EMS agency leaders are reluctant to endorse [a] centralized collection and publication of performance statistics. When looking at EMS responses, it is difficult to determine how many different agencies were requested to answer a call prior to one actually responding. As a result, measuring time from the receipt of an EMS call until an ambulance arrives on scene is virtually impossible in most of New York State.”<sup>22</sup>*

One of the study’s recommendations is the “implementation and enforcement” of agency performance standards: “Measures should be transparent to the public and standardized across the state for comparative purposes.”<sup>23</sup>



# Local Government EMS Finances

Although it is difficult to determine the financial needs of EMS from the data collected by DOH and other State-level entities, insight may come from looking at trends in public funding of EMS at the local level. The Office of the State Comptroller collects annual financial data from municipalities (counties, cities, towns and villages) and fire districts, some of which operate their own EMS agencies, and some of which contract with existing agencies to ensure coverage in an area. The discussion below excludes New York City.

## Data Reporting

Local governments may report EMS-related revenues and expenditures in a number of ways, but in most cases, they are contained within the General Fund, mixed with other revenue and expenditure types. A single agency may provide services to more than one local government, and a single local government may contract with more than one agency. In addition, the financial data local governments report to the Office of the State Comptroller does not delineate how many are reporting expenditures associated with running a municipality-owned agency or contracting for services. The data may also be incomplete, as local governments are not required to report EMS-related expenditures as a separate category. Many fire districts that are reported in the DOH agency list, for example, do not report separate EMS expenditures in their annual financial reports to the Office of the State Comptroller. Data is also missing for some entities because they are delinquent with required financial reporting.

## Local Government Expenditure Trends

Even so, since local governments tend to use the same codes from year to year for similar expenditures, this information allows an analysis of trends in the annual financial data local government entities report to the Office of the State Comptroller. While currently these reports do not include an EMS category, there are categories for “Ambulance” and “Rescue Squad,” so the analysis includes expenditures in those two categories.

As Figure 6 shows, in 2022, 520 local governments reported “Ambulance” or “Rescue Squad” expenditures, a number that is likely an undercount, due to the number of fire entities not reporting these expenditures separately. However, it does include a large number of towns (386, or 41 percent of all towns), which may contract with either private or municipal EMS agencies to provide services if they do not have an agency.

**FIGURE 6**

**Number of Entities Reporting Ambulance Expenditures in 2022 by Class**

|               | Number of Entities Reporting Ambulance Expenditures | Total Entities in Class | Percentage Reporting Ambulance Expenditures |
|---------------|---|-------------------------|---|
| County        | 15  | 57                      | 26.3%                                       |
| City          | 13  | 62                      | 21.0%                                       |
| Town          | 386   | 933                     | 41.4%                                       |
| Village       | 81  | 531                     | 15.3%                                       |
| Fire District | 25  | 905                     | 2.8%  |
| <b>Total</b>  | <b>520</b>  | <b>2,488</b>            | <b>20.9%</b>                                |

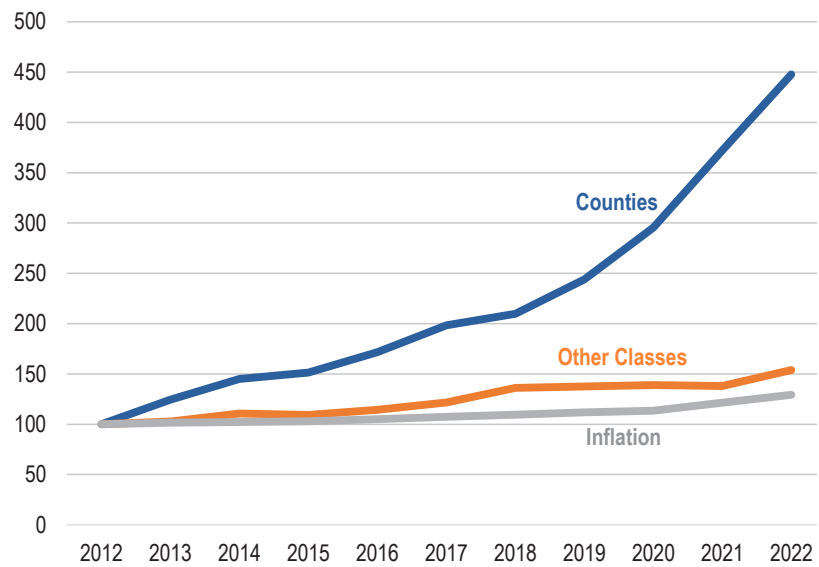
**Source:** OSC. The entity counts are as of February 2024.

**Note:** Includes “ambulance” and “rescue squad” expenditures. The financial reports do not include an account code for EMS.

Over time, the total number of local governments reporting expenditures for ambulance or rescue squads has remained fairly steady. Expenditures for these services, however, have been rising, increasing by 59 percent from 2012 to 2022, from \$105.1 million to \$167.2 million (a compound annual growth rate of 4.7 percent).

However, during the same period, the number of counties reporting expenditures has grown. Three counties – Fulton, Niagara and Schuyler counties – reported ambulance expenditures in 2022 for the first time. More dramatically, the growth in county ambulance expenditures more than tripled, growing at 16.2 percent per year, while other classes’ expenditures grew by about 4.4 percent per year. (See Figures 7 and 8.) Still, reported county expenditures, as a share of all reported municipal expenditures for ambulance services, is relatively small, reflecting 1.8 percent and 4.9 percent of the total in 2012 and 2022, respectively.

**FIGURE 7**  
Change in Ambulance Expenditures, 2012 to 2022 Indexed: 2012 = 100



Source: OSC.  
Note: Expenditures include "ambulance" and "rescue squad" expenditures.

**FIGURE 8**  
Ambulance Expenditures, 2012 to 2022

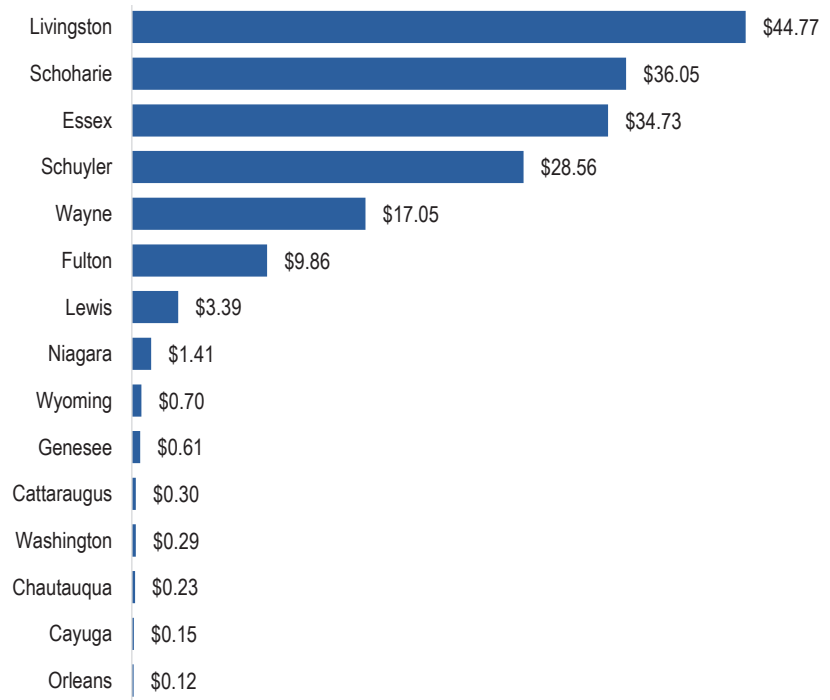
|               | 2012                 | 2022                 | Percentage Change | Compound Annual Growth Rate |
|---------------|----------------------|----------------------|-------------------|-----------------------------|
| Counties      | \$1,847,678          | \$8,271,974          | 348%              | 16.2%                       |
| Other Classes | \$103,299,733        | \$158,940,849        | 54%               | 4.4%                        |
| <b>Total</b>  | <b>\$105,147,412</b> | <b>\$167,212,823</b> | <b>59%</b>        | <b>4.7%</b>                 |

Source: OSC.  
Note: Expenditures include "ambulance" and "rescue squad" expenditures.

The amount being spent by counties varies widely, ranging from less than \$1 per capita in seven counties, to nearly \$45 per capita in Livingston County. Schoharie, Essex, and Schuyler counties all spent over \$25 per resident. (See Figure 9.)

The differences in cost county to county and the increases over time likely reflect the services each county provides and how that has changed over time. Many counties are increasing their involvement in EMS provision, and this increase in expenditures reflects that.

**FIGURE 9**  
County Ambulance Spending Per Capita, 2022



**Source:** OSC.  
**Note:** Expenditures include "ambulance" and "rescue squad" expenditures.



# The Growing County Role in EMS

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Based on financial reports filed with the Office of the State Comptroller, it appears that counties are taking on an increasing role with respect to EMS. Counties have a formal role in facilitating and coordinating local EMS systems by virtue of county EMS coordinators' participation as ex-officio members of REMSCOs. This gives counties insight into issues with services and ensures that they have a seat at the table for discussions involving the coordination of EMS.<sup>24</sup> The State Emergency Medical Council's State EMS Sustainability Technical Advisory Group recommends that the State formalize reliance on counties to manage EMS delivery. The Agenda Report recommends: "Authorize and fund County EMS Coordinators to facilitate coordination of EMS within their counties, to maximize economies of scale, and ensure the timely delivery of EMS. Increase statutory authority of County EMS Coordinators for managing EMS responses."<sup>25</sup>

Given the trend upwards in county provision of back-up and sometimes primary EMS coverage, the Office of the State Comptroller surveyed counties about their existing and planned role in EMS provision, if any, as well as the associated costs and revenue streams to fund it.

Fifty-two out of the State's 57 counties responded. One county's response was incomplete and therefore was excluded from the analysis.



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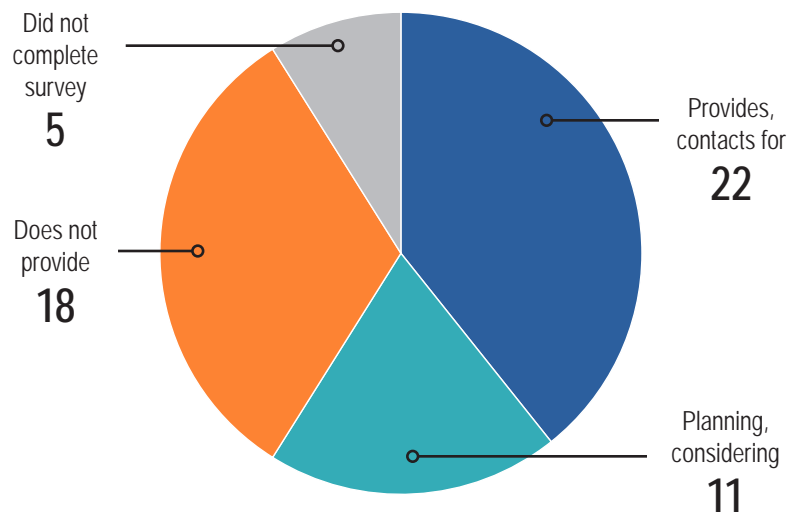
## Counties Are Increasingly Providing Ambulance Service

The Office of the State Comptroller asked counties if they were currently providing ambulance services in some form as of the date of the survey (November 2023); if so, when they started and what their immediate future plans were. Twenty-two counties reported that they provide services, either directly, through the employment of EMS staff and ownership or leasing of ambulances (14 counties), or by directly contracting with vendors for ambulance services (nine counties – including two that also provide services directly). Two counties chose “other” to describe their role in providing ambulance services. In addition, nine of the 22 counties already providing services reported that they intend to increase service levels from what they currently offer. None reported planning to reduce or eliminate ambulance services at the county level.

Another 11 counties said they were planning or considering getting involved with ambulance services. (See Figure 10.) Several of these counties said they were either hiring consultants, forming working groups or conducting studies to evaluate and make recommendations for starting their ambulance services (Allegany, Broome, Seneca and Washington).

Of the counties that do not provide ambulance services or plan to in the future, most see a need for services. Of the 18 counties not providing ambulance services and not planning to in the future, only four said that the services were not needed. Five said that providing services would be too expensive. Some said that they were unable to determine how best to set them up and three said that services were already being coordinated by another municipality or organization.<sup>26</sup>

**FIGURE 10**  
**Counties by Role in Ambulance Service Provision**



Source: OSC.

Note: One county began the survey but did not complete it and so is excluded from the chart.

## A Recent Surge in County Involvement

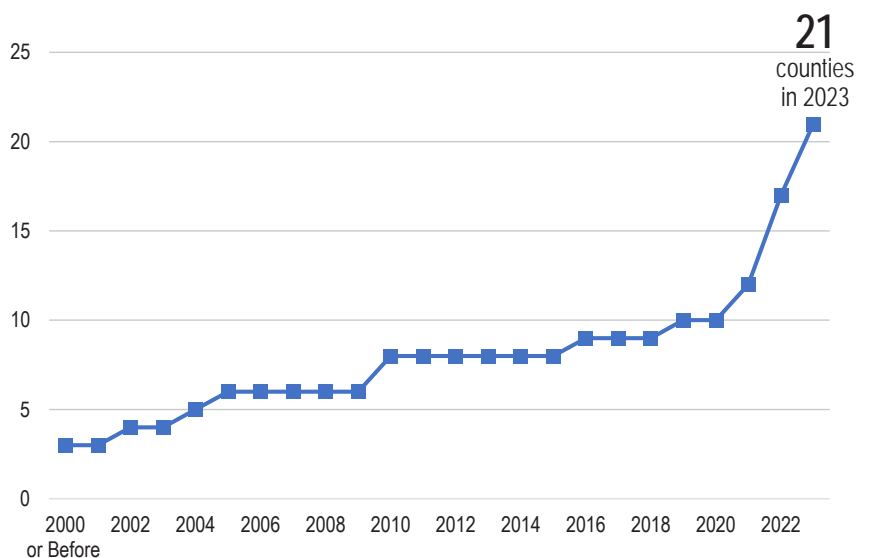
According to the survey results, the number of counties providing ambulance services has grown rapidly in recent years, even more than is indicated by county financial data on ambulance-related expenditures. Over half of the counties that provide services began doing so in 2021 or later. (See Figure 11.)

In most cases, counties are providing at least some form of back-up or mutual aid service. Seventeen counties reported providing such a service, and four more reported providing some type of “other” service, such as advanced life support only. However, three of the 17 that provide countywide backup ambulance services also reported being a contractual primary provider for one or more municipalities within the county.

The survey results indicate that counties are getting involved because existing services were not meeting residents’ needs. A number of counties cited long response times and lack of availability from existing service providers as reasons for starting county services.

Some noted that volunteer agencies in particular are subject to staffing challenges that prevent those agencies from responding to calls. Wyoming County indicated that inadequate staffing motivated its decision to switch from a lease agreement with vendors to full county operation. Erie County said that outreach from local leaders regarding inadequate ambulance coverage within parts of their jurisdictions motivated the county to provide services.

**FIGURE 11**  
Number of Counties Providing Ambulance Services by Year Service Started (Cumulative, Includes Counties that Contract for Services)



Source: OSC.

Note: Genesee County did not specify the year it began service and so is excluded from the chart.

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## Case Studies

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To understand why and how counties are involved in EMS and how their involvement impacts their finances, we took a closer look at several counties, supplementing information from the survey with information from budget documents and other reports.

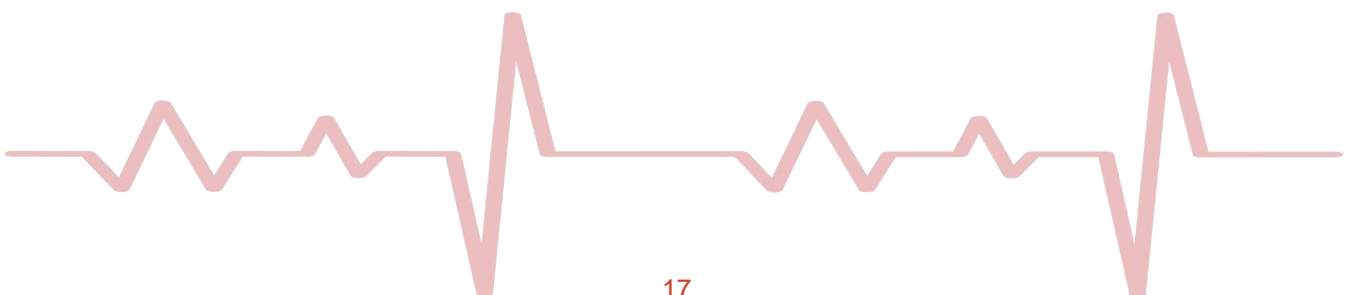
### **Livingston County: Decades of Involvement in EMS**

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Livingston County established a county-run EMS in 2004 and expanded it in 2019, in both cases responding to the inability of existing commercial providers to maintain billing-funded services. As of the date of the survey, the county provides full-time ambulance coverage to four municipalities and part-time coverage to another. The county's annual financial reports to the Office of the State Comptroller show a 250 percent increase in reported ambulance expenditures over 10 years, or about 13 percent per year on average. In the process of determining the need for a county-run ambulance service, they assessed factors such as response times and rates and found that portions of the county were experiencing delays and missed calls. Other counties, such as Ontario and Steuben, have commissioned similar assessments, with similar findings.<sup>27</sup>

According to the survey, funding for Livingston County's ambulance services comes primarily from billing for services. In the annual financial data that the county submits to the Office of the State Comptroller, Livingston shows a steady increase in spending for ambulance services over the past decade, from \$1.1 million in the fiscal year ending (FYE) 2013 to \$2.8 million in FYE 2022, an increase of 162 percent, or a compound annual growth rate of 11.3 percent. In addition to billings to support services, the county also uses revenues from training programs, State aid, donations and "local share" to pay for ambulance services. The county said that it expects to increase service levels in the future.

The county's adopted budget confirms that ambulance services are not entirely self-supporting. The budget includes breakouts by function, including an "Ambulance" function. According to the 2024 budget, in 2022, total ambulance-related expenditures were \$2,952,357, while total actual revenues for the "Ambulance" function were just \$2,288,653.19. It appears that the shortfall of nearly \$664,000 would need to be made up from non-ambulance-specific sources. In subsequent years, the projected gap grows. For 2024, the final budget included total ambulance expenditures of \$3,712,915 with expected ambulance revenues of \$2,638,414, resulting in a gap of over \$1 million.<sup>28</sup>



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## Wayne County: Ramping Up Ambulance Services

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Wayne County offers an example of a county increasing ambulance services. The county began providing ambulance services in 2002 with a paramedic first response service (“fly cars”) that assists transporting agencies operating in the county. By 2020, county officials were concerned about the decreasing availability of ambulance resources countywide and the increasing demand for the county’s fly car service. The county commissioned a study that found that the system response time was nearly 21 minutes (largely unchanged from what a study 20 years earlier found) and that EMS within the county needed to be better coordinated.

After reviewing options, the county decided to dramatically increase its involvement in ambulance service management and delivery. In the Office of the State Comptroller’s survey in November 2023, Wayne County reported that it had three ambulances in service with three additional ambulances on order. It was also in the process of establishing an ambulance base and planning to create three additional bases in 2024 in different areas of the county.

This increase in service had substantial start-up costs. In its survey response, the county noted, “The Wayne County Board of Supervisors is making a multi-million-dollar commitment to improving the EMS system and resources in the county at its own cost, as the Board recognizes that EMS services are essential for the wellbeing of our county's residents.” Public reports indicate that the expected start-up costs for Wayne County were \$5.5 million. The county reportedly allocated nearly \$1.1 million in federal COVID relief funding from the American Rescue Plan Act (ARPA). Once the service is fully implemented, the county estimates that it will cost \$6.2 million per year to operate with transport billings offsetting all but about \$500,000 per year. County tax revenues will pay for costs not covered by revenues from insurance companies and patient billings.<sup>29</sup>

If these estimates prove to be overly optimistic, county taxpayers could see their tax bills increase to support the new services. In the long run, the county can expect to incur capital costs to maintain ambulance bases and replace vehicles.



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## **New Entrants: Madison and Erie Counties**

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Madison and Erie Counties are among the more recent entrants to the ambulance business. In both cases, service shortcomings prompted increases in their involvement. Madison County began by operating a fly car program in 2022. Then, in April 2023, county ambulances began service in the Town of Sullivan. Later that year, the county EMS took over primary ambulance service for a not-for-profit ambulance service that dissolved. That service had covered the southern part of the county, including the area around the Village of Hamilton, where Colgate University is located, since 1986.<sup>30</sup>

According to the survey, Madison County used federal ARPA funding to launch its ambulance service. Madison County budget documents show \$377,091 in ARPA funds appropriated for the county's EMS program in 2022. For 2023, the county budget appropriated \$2.82 million for the EMS program, of which \$1.15 million was ARPA funds. In the 2024 adopted budget, ARPA funds were no longer available and appropriations for EMS grew to over \$4 million, including \$2.9 million for the EMS program (of which all but \$729,000 would be offset by revenues) and \$1.2 million in contractual expenses for EMS agency support with no offsetting revenues.<sup>31</sup> In its survey response to the Office of the State Comptroller, the county reported that it relied on local taxes for revenue to support its ambulance service.

Erie County's survey responses indicate that it began providing EMS in 2016. In September 2023, the county began an ambulance service to supplement existing services throughout the county. County officials characterize the service as a safety net that will fill in gaps in services, especially in the southern part of the county, when mutual aid options are not available.<sup>32</sup> The county's 2023 adopted budget for its Division of Emergency Medical Services – which includes training programs and a “nurse navigator” program in addition to ambulance services – had total appropriations of \$2,214,875, with revenues of \$651,296 and a county share of \$1,563,579. For 2024, total appropriations increased to \$5,818,056 with revenues of \$913,396 and a county share of \$4,904,660.<sup>33</sup>

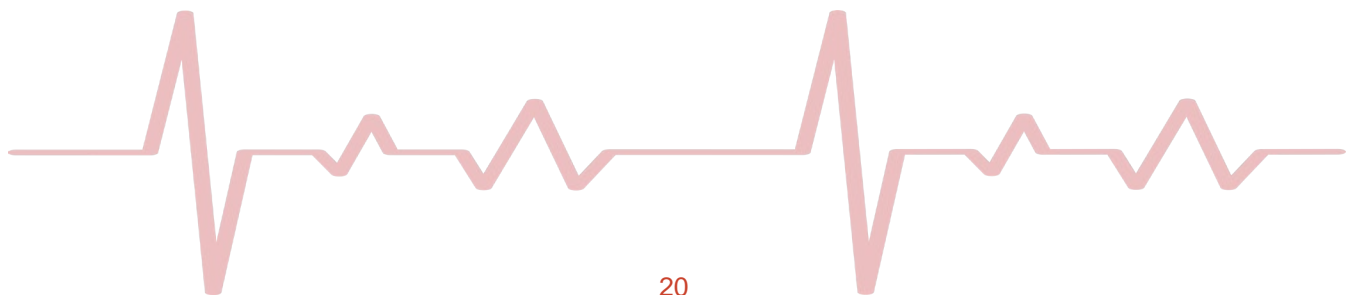


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## **Columbia County: Paying Ambulance Agencies to Deploy Resources Efficiently**

Columbia County has taken a different approach. The county does not have ambulances. Instead, in 2010, the county began contracting with the ambulance agencies operating within the county to deploy their ambulances to improve coverage and response times. In essence, the county has the ability to conscript ambulances to optimize coverage for the county as a whole. When an ambulance is out on a call, the county pays another agency to move an ambulance to that area to provide coverage in case of another call. This shortens response times. The ambulance agency receives a set payment each time it moves a vehicle. If the vehicle responds to a call while relocated, it receives an additional set payment. The county has established criteria for ambulance deployment based on available resources and the frequency of calls by location with the ambulance agencies and other stakeholders.<sup>34</sup>

The County EMS coordinator reported that it took 10 years to create the system. Of the six founding agencies, one has since closed. The county is involved with billing and coordinating coverage. The county's 2024 budget calls for the county to spend nearly \$1 million in its Ambulance (EMS) fund in its 2024 budget year with expected revenue of \$318,400.<sup>35</sup> Because billings are not sufficient to offset the costs, the county subsidizes the program. In addition, the towns also subsidize their ambulance agencies.<sup>36</sup>



# Conclusion

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Reliable ambulance services are a public health imperative – literally a matter of life or death. New Yorkers expect to receive timely and capable emergency medical services when needed, without having to worry about all the things that need to be in place to make it happen.

The number of EMS personnel has decreased due to low wages and a strained labor market, and the cost of providing emergency services has increased. Much of the responsibility for determining how to meet the changing needs of New Yorkers ultimately falls to local government officials, who must monitor conditions in their jurisdictions and be ready to make adjustments when agencies downsize, close or are otherwise unable to meet the demand for services. In an attempt to fill the resulting ambulance service gaps, counties have ramped up the amounts they are spending on ambulance and other EMS delivery, and increasingly they are participating directly in providing emergency care to their residents – either as primary responders or as back-up providers to the local government EMS agencies within their borders.

Stakeholders are taking steps to address some of the challenges. For example, an amendment to the General Municipal Law enacted in 2022 authorizes cost recovery for fire entities that were previously unable to bill for ambulance services. However, this provision is slated to sunset in 2026.<sup>37</sup> Other recently enacted State legislation that will take effect in 2025 allows ambulance companies to bill insurance companies for ambulance service regardless of whether they have an agreement with the insurance company. These changes are indicative of a recognition of the funding problems facing these emergency services providers, but they are just one of the many challenges that local governments face in ensuring their residents have adequate EMS.<sup>38</sup>

The stakes are too high and the issues too complex for counties and other local governments to have to address on their own. The current circumstances call for direct State involvement to support the efforts of counties and other local governments to turn fragmented and ad hoc responses into comprehensive solutions.

While Regional EMS Councils and local government providers should conduct regular needs assessments, solutions need to start at the State level and include better statewide data collection, management and analysis to help EMS agencies identify where services are falling short and provide options for improving response times and outcomes. Better centralized guidance from the State about funding sources can help local officials make more informed decisions about how to pay for these services.



# Notes

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- <sup>1</sup> Some of these may be misclassified. Of the five that are classified as for-profit volunteer organizations, for example, two belong to universities (Fordham and RPI). The others are Nassau Ambulance Inc., Kerhonkson Accord First Aid Squad, and Mamaroneck Village Ambulance Squad, Inc., and at least some of these are listed as not-for-profit on their websites.
- <sup>2</sup> The charge and authority of the REMSCOs are set forth in New York State Public Health Law, Article 30, Section 3003. For an example of REMSCO bylaws, see the Bylaws of Susquehanna Regional Emergency Medical Services Council, Inc. at: **SREMSC-Bylaws-Final-Approved-09-14-23.pdf**.
- <sup>3</sup> New York State Public Health Law, Article 30, Section 3002.
- <sup>4</sup> New York State Public Health Law, Article 30, Section 3002.
- <sup>5</sup> New York State General Municipal Law, Section 122. The law excludes New York City.
- <sup>6</sup> New York State Tug Hill Commission, *Ambulance Service in Rural New York State*, April 2020, p.9. See also New York State General Municipal Law, Section 204(a).
- <sup>7</sup> For a look at the contraction of the local government workforce in New York State, see Office of the State Comptroller, *Local Government Workforce Trends in New York State*, 2023, available at: **<https://www.osc.ny.gov/files/local-government/publications/pdf/local-gov-workforce-trends-ny.pdf>**.
- <sup>8</sup> New York State Emergency Medical Services Council (SEMSCO), *EMS Workforce Shortage in NYS: Where are the Emergency Responders?*, December, 2019, p. 2.
- <sup>9</sup> SEMSCO, *EMS Workforce Shortage*, p. 2.
- <sup>10</sup> For example, “The End of VAAS is Emblematic of the Inexorable Decline of an All-volunteer EMS,” *The Altamont Enterprise*, September 4, 2018; available at: **<https://altamontenterprise.com/09042018/end-vaas-emblematic-inexorable-decline-all-volunteer-ems>**. See also, Jonathan Monk, “It’s Very Near a Crisis Level’: Seneca County Seeking Ways to Remedy Shortage of Volunteer EMS Workers,” WTOL11, August 17, 2021, available at: **<https://www.wtol.com/article/news/local/its-very-near-a-crisis-level-seneca-county-looking-to-remedy-shortage-of-volunteer-ems-workers/512-699394e9-78cf-44c8-84f0-86e17dfc4eb3>**.
- <sup>11</sup> SEMSCO, *EMS Workforce Shortage*, p. 2.
- <sup>12</sup> National Association of Emergency Medical Technicians (NAEMT), *2022 National Survey EMS Workforce Satisfaction and Engagement*, p. 12.
- <sup>13</sup> NAEMT, *2022 National Survey*, p. 12.
- <sup>14</sup> National EMS Advisory Council, [Finance] Committee Report and Advisory, “EMS Funding and Reimbursement,” December 2, 2016; cited in State Emergency Medical Services Council: State EMS Sustainability Technical Advisory Group, *New York State 2023 Evidence Based EMS Agenda for Future*, p. 66.
- <sup>15</sup> *New York State 2023 Evidence Based EMS Agenda for Future*, p. 10.

# Notes

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- <sup>16</sup> Centers for Medicare and Medicaid Services, *Let Medicaid Give You a Ride* (Fact Sheet), 2016, available at: <https://www.cms.gov/medicare-medicaid-coordination/fraud-prevention/medicaid-integrity-education/downloads/nemt-factsheet.pdf>.
- <sup>17</sup> Centers for Medicare and Medicaid Services, *Medicare Coverage of Ambulance Services*, August 2023, p. 9, available at: <https://www.medicare.gov/Pubs/pdf/11021-Medicare-Coverage-of-Ambulance-Services.pdf>.
- <sup>18</sup> Elizabeth Rivelli, “Does Insurance Cover Ambulance Rides?” *Forbes Advisor*, Updated December 1, 2023, available at: <https://www.forbes.com/advisor/health-insurance/insurance-for-ambulance-rides/>.
- <sup>19</sup> New York State Department of Financial Services, “Minimum Auto Insurance Requirements,” available at: [https://www.dfs.ny.gov/consumers/auto\\_insurance/minimum\\_auto\\_insurance\\_requirements](https://www.dfs.ny.gov/consumers/auto_insurance/minimum_auto_insurance_requirements).
- <sup>20</sup> See the “Justification” for the EMS Direct Pay Bill, enacted as Chapter 649 of the Laws of 2023.
- <sup>21</sup> See National EMS Advisory Council, Finance Committee, “EMS Funding and Reimbursement,” 2016, p. 14, available at: [https://www.ems.gov/assets/NEMSAC\\_Final\\_Advisory\\_EMS\\_System\\_Funding\\_Reimbursement.pdf](https://www.ems.gov/assets/NEMSAC_Final_Advisory_EMS_System_Funding_Reimbursement.pdf).
- <sup>22</sup> *New York State 2023 Evidence Based EMS Agenda for Future*, p. 8.
- <sup>23</sup> *New York State 2023 Evidence Based EMS Agenda for Future*, p. 9.
- <sup>24</sup> New York State Department of Health, “New York State Department of Health Bureau of Emergency Medical Services,” no date, available at: [www.health.ny.gov/professionals/ems/pdf/srgbureau.pdf](http://www.health.ny.gov/professionals/ems/pdf/srgbureau.pdf).
- <sup>25</sup> *New York State 2023 Evidence Based EMS Agenda for Future*, (2023), p.10.
- <sup>26</sup> Respondents could choose more than one answer.
- <sup>27</sup> For Ontario County, see CGR, Ontario County EMS and Fire: *Existing Conditions and Opportunities for Action* (January, 2023); for Steuben County, see Center for Public Safety Management, LLC, *EMS Services Delivery Report: Steuben County, New York*, (no date).
- <sup>28</sup> *Livingston County 2024 Budget*, Section II: Revenue Annual Budget by Organization Report, pp. 28-30; Also Section IV: Budget Worksheet, p. 20. Gaps in health care expenditures and revenues are putting pressure on county finances. The County Board of Supervisors has authorized the override of the county’s tax levy limit for both 2023 and 2024. According to statements from county officials, the 2023 override, which was the county’s first, was not caused by gaps in funding for ambulance services. Rather it was due to four causes: inflation, employment expenses, sales tax and the financial situation of the county nursing home. See, Margaret Lee, “Livingston County Overrides Tax Cap, Adopts \$180m Budget,” *Livingston County News*, November 23, 2022, available at: [https://www.thelcn.com/news/local/livingston-county-overrides-tax-cap-adopts-180m-budget/article\\_bc9d5cec-8ee5-5ffe-b46b-32684de9a1d7.html](https://www.thelcn.com/news/local/livingston-county-overrides-tax-cap-adopts-180m-budget/article_bc9d5cec-8ee5-5ffe-b46b-32684de9a1d7.html). County officials cited changes in Medicaid funding as the reason for the 2024 tax cap override. See Livingston County Civic Alerts, “Livingston County Implements Local Law Overriding Tax Levy Limit for 2024,” November 17, 2023, available at: <https://www.livingstoncounty.us/CivicAlerts.aspx?AID=1373>.

# Notes

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- <sup>29</sup> Steve Buchiere, “Wayne County Emergency Medical Services Plan Moving Ahead,” *Finger Lakes Times*, May 10, 2022.
- <sup>30</sup> Colgate University, “Madison County EMS Reports Success in Wake of SOMAC Transition” (January 22, 2024). Accessed online on February 9, 2024 at: <https://www.colgate.edu/news/stories/madison-county-ems-reports-success-wake-somac-transition>.
- <sup>31</sup> Madison County, *2024 Adopted Budget*, pp. 106-108, available at: <https://www.madisoncounty.ny.gov/ArchiveCenter/ViewFile/Item/517>.
- <sup>32</sup> See the county’s video announcing the start of the new service: <https://www.youtube.com/watch?v=EpgrvmGVgH4&t=174s>.
- <sup>33</sup> Erie County, *2024 Budget*, “Book A | Operating Funds,” p. 170.
- <sup>34</sup> This discussion is based on a presentation by Columbia County Treasurer and EMS Coordinator P.J. Keeler for the New York State Association of Counties in 2019: [https://www.youtube.com/watch?v=EcskgWU\\_TQk](https://www.youtube.com/watch?v=EcskgWU_TQk), 19:00.
- <sup>35</sup> Columbia County, *2024 Adopted Budget*, p. 33.
- <sup>36</sup> New York State Association of Counties, County Conversations: “Saving EMS: A County-Centered Solution” (podcast), May 31, 2023. Interview by Ryan Gregoire of P.J. Keeler and Meg Kennedy, 6:04, available at: <https://nysac.podbean.com/e/saving-ems-a-county-centered-solution/>.
- <sup>37</sup> New York State General Municipal Law, Section 209(b)(4).
- <sup>38</sup> New York State Insurance Law, Section 3224-a(l). These provisions were signed into law on November 17, 2023 and take effect on January 1, 2025.

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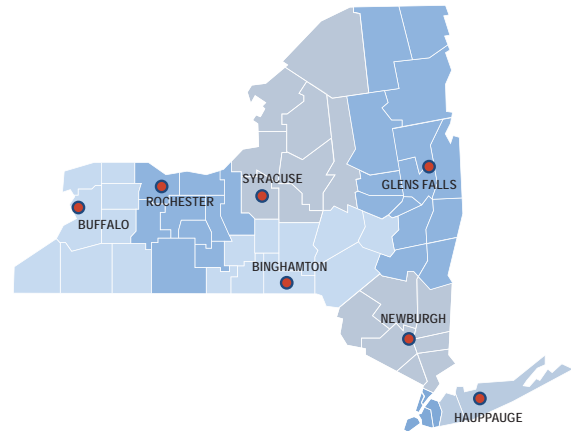
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