

Buchanan County EMS Association



EMS Essential Service Plan

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History of the Project

The State of Iowa has promoted and supported the concept of Public Safety (specifically Fire and Law Enforcement) throughout the State, as indicated in the following Laws:

- Iowa Code 364.16 – Municipal fire protection
- Iowa Code 357B – Fire Districts
- Iowa Code 80 – Law Enforcement / Peace Officers
- Iowa Code 331.653 – County Sheriff

Though Emergency Medical Services (EMS) has been included as a component of Public Safety across the Nation, it has not usually been considered an Essential Service, until recently. On May 20, 2021, SF 615 passed into law, which updated several sections of Iowa Code.

The EMS verbiage in SF 615 updates language in Iowa Code 357F, Iowa Code 357G, and Iowa Code 422D. The most relevant changes for consideration at the County level are found in Iowa Code 422D, which allows for optional taxes for EMS at the County level. Some of the key points in Iowa Code 422D can be summarized as follows:

1. County Supervisors can declare EMS as an Essential Service in their County.
 - a. The notice of first meeting of the Board of Supervisors at which the resolution is considered and voted on shall be published not less than 60 days prior to the date of the meeting.
 - b. The resolution shall be considered and voted on for approval at two meetings of the Board prior to the meeting at which the resolution is to be finally approved by a majority vote.
 - c. The resolution is considered void, if the plan does not pass the ballot initiative.
2. Upon adoption of the resolution each county shall coordinate efforts with the local EMS agencies to establish a County EMS Advisory Council to assist in researching and assessing the service needs and guiding implementation of the service. This council shall:
 - a. recommend to the Board an amount of funding to be specified on the ballot;
 - b. annually assess and review the EMS needs of the county, if one or more of the taxes are approved at election;
 - c. submit an annual report that is filed with the board of supervisors, and is available to the public, in which the supervisors shall receive public comment regarding the report.

3. The question of imposing a tax or combination of taxes shall be provided by publication at least 60 days before the time of election and shall identify the tax or combination of taxes and the rate or rates as applicable.
 - a. The referendum requires 60% of those voting to pass.
 - b. One or both of the following may be considered for implementation:
 - i. An ad valorem property tax not to exceed \$0.75 per one thousand dollars of assessed value on all taxable property in the County may be imposed for property taxes due and payable in the fiscal years beginning after the fiscal year in which the election was held.
 - ii. A local option income surtax may be imposed for tax years beginning on or after January 1 following the date the ordinance is filed.
 - c. The number of years of taxation increased to fifteen for rural counties, and up to ten years for the 11 most populous counties.
4. Revenues received from the Tax Levy shall be deposited into the Emergency Medical Services Trust fund, to be expended based upon the approved Plan.

The bill also allows for service programs to apply for authorization as a training program to the Department of Public Health, which would make training programs more accessible to a broader demographic without lowering the standards of training.

It should be clear that the new Law is not intended to replace other revenue that Ambulance Services are currently receiving. It is understood that townships and cities that voluntarily contribute to EMS would continue to do so.

Proposed Resolution Wording

The proposed Ballot language / Resolution needs to be approved by the Buchanan County Board at least 60 days before the general election, which will be on November 5, 2024. Sixty days prior to the election day would be September 7, 2024. The Buchanan County Board of Supervisors traditionally meets on Mondays, and the Monday before September 7, 2024, is Labor Day, so the anticipated County Board of Supervisors meeting prior to Labor Day would be August 26, 2024. It is recommended that the proposed Resolution be introduced, reviewed, and passed prior to this date.

The proposed wording for the Resolution, including the Ballot language is on the following two pages.

*Resolution 24-
Referendum for Property Tax for
Emergency Medical Services (EMS)*

WHEREAS, Buchanan County Board of Supervisors has declared Emergency Medical Services an essential service and did so in compliance with Iowa Code Section 422D.1(2)(a).

WHEREAS The Buchanan County Board of Supervisors coordinated efforts with local Emergency Medical Services agencies to establish a County EMS Advisory Council (via the Buchanan County EMS Association) to assist in research and assessing the service needs of the county and guiding implementation of services in the county with a system structure.

WHEREAS, the Buchanan County Board of Supervisors is in receipt of a recommendation from the Buchanan County Emergency Medical Services Association, which recommends funding at the rate of \$0.75 (seventy-five cents) per \$1,000.00 (One Thousand Dollars) of assessed value on all taxable property within the County and said recommendation is on file with the Buchanan County Board of Supervisors and has been examined by the Buchanan County Board of Supervisors, who have determined that it otherwise complies with Iowa Code Section 422D.1(3)(a).

WHEREAS the question for the imposition of the ad valorem property tax or any other proposal incorporating any portion of it has not or will not be submitted to the qualified electors of Buchanan County, Iowa, for a period of at least sixty days subsequent to the publication of the notice of the question, so as to comply with Iowa Code Section 422D.1(3)(a).

WHEREAS it is the intention of the Buchanan County Board of Supervisors to raise the property tax to raise funds for emergency medical services.

NOW, THEREFORE, BE IT RESOLVED, THE BUCHANAN COUNTY BOARD OF SUPERVISORS, STATE OF IOWA Hereby declares Emergency Medical Services (EMS) to be an essential County service.

Section 1: That an election is called of the qualified electors of Buchanan County, Iowa on Tuesday, November 5, 2024. The following Proposition is approved, and the Auditor is authorized and directed to submit and file the Proposition for the Ballot with Buchanan County Commissioner of Elections at least 60 days prior to the election.

PROPOSITION:

Shall the Buchanan County Board of Supervisors be authorized to impose an ad valorem property tax for the purpose of creation and maintenance of a stable revenue stream for its essential community EMS services, in the amount of \$0.75 (seventy-five cents) per \$1,000.00 (One Thousand Dollars) of assessed value on all taxable property within the county to be used for funding of Emergency Medical Services for a maximum period of 15 (fifteen) years?

<END BALLOT LANGUAGE>

Section 2: That the notice of the election and ballot form used at the election shall be prepared in accordance with the provisions of the Iowa Code and Iowa Administrative Rules.

Section 3: That the Election Board for the Voting Precinct or precincts be appointed by the County Commissioner of Elections for each County conducting an election, not less than 15 days before the election.

Section 4: The Commissioner of Elections for each County conducting an election is requested and directed to make publication of the Notice of Election at least once, not less than four days nor more than twenty days prior to the election, in a newspaper that meets the requirements of Section 49.53{2}, Code of Iowa.

Section 5: That Buchanan County, Iowa is the Controlling County for this election.

Section 6: That the County Commissioner of Elections for the County conducting an election shall prepare all ballots and election registers and other supplies necessary for the proper and legal conduct of this election.

Section 7: That the Auditor is directed to file a certified copy of the Resolution in the Office of the County Commissioner of Elections of the Controlling County to constitute the "written notice" to the County Commissioner of Elections of the election date, required to be given by the governing body under the provisions of Chapter 422D, Code of Iowa.

HEREBY RESOLVED by the Board of Supervisors for Buchanan County on the _____ day of _____, 2024.

Proposed Budget

The Buchanan County EMS Association spent quite a bit of time discussing the amount that should be proposed for the Tax Levy, as well as where the funds should be expended. The advisory group considered several different amounts that should be levied; how those amounts would affect homeowners; and compared those numbers with other Counties that have passed an EMS Essential Services referendum.

The group consensus is recommending an ad valorem property tax of \$0.75 per one thousand dollars of assessed value on all taxable property in Buchanan County. The current assessed value of taxable property in Buchanan County is \$1,300,012,664. The resulting Tax Levy at \$0.75 / \$1,000 would generate a total revenue of \$975,009 annually.

The corresponding Per Capita rate is equal to the proposed Tax Levy (\$975,009) divided by the County population (estimated at 20,693) which equates to \$47.11*.

The cost to taxpayers would equate to the following amounts for the residential homeowner. (The median value of properties in Buchanan County is \$238,000):

- \$100,000 home at \$0.75 per \$1,000 = \$75.00 annual tax
- \$200,000 home at \$0.75 per \$1,000 = \$150.00 annual tax
- \$238,000 home at \$0.75 per \$1,000 = \$178.50 annual tax
- \$250,000 home at \$0.75 per \$1,000 = \$187.50 annual tax
- \$500,000 home at \$0.75 per \$1,000 = \$375.00 annual tax

A chart of other Services that are provided within the State of Iowa is included below, to compare the amounts of the proposed EMS Tax Levy, with what Taxpayers are paying for annually.

Per Capita Rate	Entity
\$47.11*	EMS
\$65.00 - \$95.00**	Volunteer Fire Dept.
\$120.00 - \$160.00**	Garbage Collection
\$150.00 - \$305.00**	Career Fire Dept.
\$310.00 - \$440.00**	Law Enforcement

***Rate based on proposed Tax Levy, and estimated 2024 County population.**

****Rate based on State Averages.**

Numerous items were discussed regarding funding the needs of the individual ambulance services, in order to sustain EMS throughout Buchanan County. Based on those discussions, the following items are recommended for expenditures to be allocated in the 2025 Budget.

A quick reference chart is provided here:

Amount	Designation
\$ 50,000.00	Training / Education
\$ 50,000.00	Support Service Allocation
\$ 40,000.00	Comprehensive Study
\$ 25,000.00	Consulting Services
\$ 310,000.00	Capital Expenses
\$ 500,000.00	Staffing Allocation
\$ 975,000.00	Total Expenses

- 1. \$50,000 – Training / Education.** Funds will be allocated each year to pay for initial (EMR, EMT, AEMT, and Paramedic) classes, and ongoing (Continuing education) training for all levels of EMS personnel within Buchanan County. The current fees for EMS classes are:
 - a. EMR = \$1,000.00 per person**
 - b. EMT = \$2,000.00 per person**
 - c. AEMT = \$2,750.00 per person**
 - d. Paramedic = \$15,000.00 per person**
- 2. \$50,000 – Service Support Allocation.** Funds will be allocated each year to the County agencies, to assist the services with the purchase of needed equipment. Priority would be given to non-transport agencies—to outfit responders with a “jump bag”, so that they can respond directly to the scene to begin patient care, while waiting for the ambulance to arrive. The equipment costs would be:
 - a. Jump bag = \$1,000 x 25 = \$25,000**
 - b. AED = \$1,000 x 25 = \$25,000**
- 3. \$40,000 – Comprehensive County-wide EMS study.** This will be a one-time expense of funds to study and analyze EMS / Ambulance Service in Buchanan County. Based on the study, a Final Report will be completed to include numerous short-term, intermediate, and long-term goals. The purpose of the Report will be to provide recommendations and suggestions, in order to implement the best possible EMS delivery model to the greatest percentage of the population within Buchanan County, as well as to assure a viable and sustainable Ambulance Service in the Communities within the County.

4. **\$25,000** – Consulting and implementation services. This will be a one-time expense in which a consultant will provide additional assistance with the individual steps needed to implement the various Recommendations that are provided in the Final Report of the Comprehensive Study. This may include the development of new systems that are needed for the implementation process, and/or the completion of applications and documents that are required for the project.
5. **\$310,000** – Capital expenses. Funds will be allocated each year to the County EMS agencies, to assist each individual service with the purchase of major equipment and vehicle expenses, as well as preventative maintenance plans. The costs for equipment and vehicles have skyrocketed over the past couple of years, and these funds would be used to offset some of the purchase prices. Examples are listed below:
 - a. **Cot / stretcher = \$35,000.00**
 - b. **Power Load = \$25,000.00**
 - c. **Heart Monitor = \$35,000.00**
 - d. **Portable ventilator = \$25,000.00**
 - e. **Ambulance = \$300,000.00**
 - f. **Intercept vehicle / Fly car = \$60,000.00**
6. **\$500,000** – Staffing Allocation. Funds will be allocated each year, for the following staffing needs:
 - (a) Providing stipends to support volunteer first responders to respond to 9-1-1 calls, in order to offset expenses.
 - (b) Providing ALS staff 24/7/365, to assure ambulance response throughout the County.
 - (c) Providing an EMS Coordinator / liaison / support staff, to assure that all paperwork, payroll, and billing items are completed.

\$975,000.00 – Total Annual Projected Expenses

All funding requests from the EMS agencies will be reviewed by the Buchanan County EMS Association, to then be forwarded to the Buchanan County Board of Supervisors for approval.

Any remaining funds from 2025 would roll over to the next year to offset any increases in payroll, or any other unforeseen expenses in 2026. Each year thereafter, the Budget would be reviewed and adjusted as needed.

An annual report will be created and submitted to the County Board of Supervisors, for their review, and public comment—along with the proposed budget for the next fiscal year.

Next Steps

A media campaign will need to be developed and implemented in which the public is informed and educated about the EMS Essential Service plan. Informational articles can be written explaining the Plan, and disseminated to the various news outlets including newspapers, radio, TV, websites, and social media platforms.

Informational meetings can be held across the County, that would include the public, Hospital officials, City officials, County officials, State Legislators, EMS Service Directors, Fire Chiefs, EMS providers, Firefighters, and Law Enforcement officers.

The benefits of implementing the EMS Essential Service Plan have been summarized below, and can be used as a Template, when educating the Public on why they should vote ‘Yes’ to the proposed Referendum.

The additional funding will allow and promote the following:

- ✓ Each of the EMS agencies will maintain their independence
- ✓ Promotes collaboration & unity between the EMS agencies
- ✓ Increases communication between the stakeholders
- ✓ Guarantees Initial Training and Continuing Education
- ✓ Can be used for Recruitment of new members, and Retention of current members
- ✓ Provides support for first responders across the entire County
- ✓ Supports ALS coverage when needed
- ✓ Assures County-wide EMS System Standards
- ✓ Enhances a quicker EMS response
- ✓ Improves high-quality patient care
- ✓ Shows accountability of Taxpayer Dollars

A tagline that has been used in other Counties to promote the EMS Tax Levy Referendum in their County—which might be helpful to advertise and promote throughout Buchanan County is:

“EMS is Essential: Vote YES – For EMS”