



## CITY COUNCIL MEMORANDUM

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**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** August 11, 2025

**ITEM TITLE:** A Presentation on the Buchanan County Emergency Medical Services (EMS) Essential Service Levy Proposal (Information Only; No Action Required)

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### BACKGROUND:

The current emergency medical services (EMS) system in Buchanan County is considered unsustainable due to challenges such as volunteer burnout, staffing concerns, rising training costs, and high equipment expenses. These issues contribute to budget challenges for municipalities, low staffing, and slower response times. In 2021, Iowa Code 422D was updated to permit counties to declare EMS an essential service and to authorize a supporting tax. In response, the Buchanan County EMS Advisory Council was established to assess the county's needs and recommend a path forward. This presentation outlines the council's findings and proposal.

### DISCUSSION:

The Advisory Council's proposal recommends declaring EMS an essential service and implementing a property tax levy of up to \$0.75 per one thousand dollars of taxable valuation. This levy would have a 15-year sunset and would not include an income surtax.

A key component of the plan is the creation of a county-owned ambulance service to serve the areas currently covered by AMR Ambulance, including the city of Independence. The levy would also provide funds to support all existing ambulance and first responder services with costs related to training, certification, staffing, and capital equipment.

### RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of supporting high-quality City services. The proposal presented supports this vision by creating a stable, long-term funding mechanism to address the identified challenges in the current EMS system. The goal is to ensure the sustainable and reliable delivery of high-quality patient care to residents.

### FINANCIAL CONSIDERATION:

The proposal is for a new county-wide funding source, not a city tax. The proposed property tax levy is \$0.75 per \$1,000 of taxable property value.

- A property with a taxable valuation of \$100,000 would see an annual tax of \$75.00.
- A property valued at \$200,000 would see an annual tax of \$150.00.

The levy is projected to generate approximately \$1,002,281.00 annually across the county. After funds are allocated to the Fairbank and Jesup districts, an estimated \$762,485 would remain to support the new county-owned service and other first responder agencies.

**RECOMMENDATION:**

No action is required at this time. This item is being presented for informational purposes.