

EMS ESSENTIAL SERVICE LEVY PROPOSAL

Prepared for:

**Buchanan County Board of
Supervisors**

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SUMMARY

This proposal outlines the recommendations of the Buchanan County EMS Advisory Council for a county-wide Emergency Medical Services levy. Our recommendations are developed from evidence-based needs that were identified by this Council. These recommendations outline a tailored plan to create a sustainable system to support emergency medical services across Buchanan County.

PROBLEM STATEMENT

The current emergency medical services in Buchanan County are not sustainable due, in large part, to staffing concerns, training/certification challenges, and high equipment costs. This had led to volunteer burnout, municipal budget challenges, low staffing, and slower response times. These issues must be addressed to ensure sustainable delivery of high-quality patient care.

SOLUTION

Our solution is designed to:

- 1) Create a sustainable county-owned ambulance service to serve approximately 55% of Buchanan County. Including the cities of: Independence, Winthrop, Rowley, and Quasqueton.
- 2) Support all existing ambulance and first responder services with: initial training/certification costs, continuing education costs, staffing costs, and financial resources for critical capital expenses. (i.e. ambulance, cardiac monitor, mechanical CPR device, etc)

IOWA CODE 422D

The State of Iowa has historically promoted Public Safety, specifically Fire and Law Enforcement. The state supports this through 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

Although Emergency Medical Services (EMS) is typically a component of Public Safety, it has not been considered an Essential Service in Iowa until recently. In 2021, Iowa Code 422D was updated to allow for a county tax to support emergency medical services. The most pertinent changes were:

- County Supervisors can declare EMS as an Essential Service in their County
- 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
- The vote requires 60% of those voting to pass.
- One or both of the following may be considered for implementation:
 - A property tax not to exceed \$0.75 per one thousand dollars
 - A local option income surtax not to exceed 1%
- Revenues received from the Tax Levy shall be deposited into the Emergency Medical Services Trust fund, to be expended based upon an approved plan.
- For counties that are not one of the 11 most populous counties in the state, the Tax Levy shall be imposed for a maximum of 15 years.

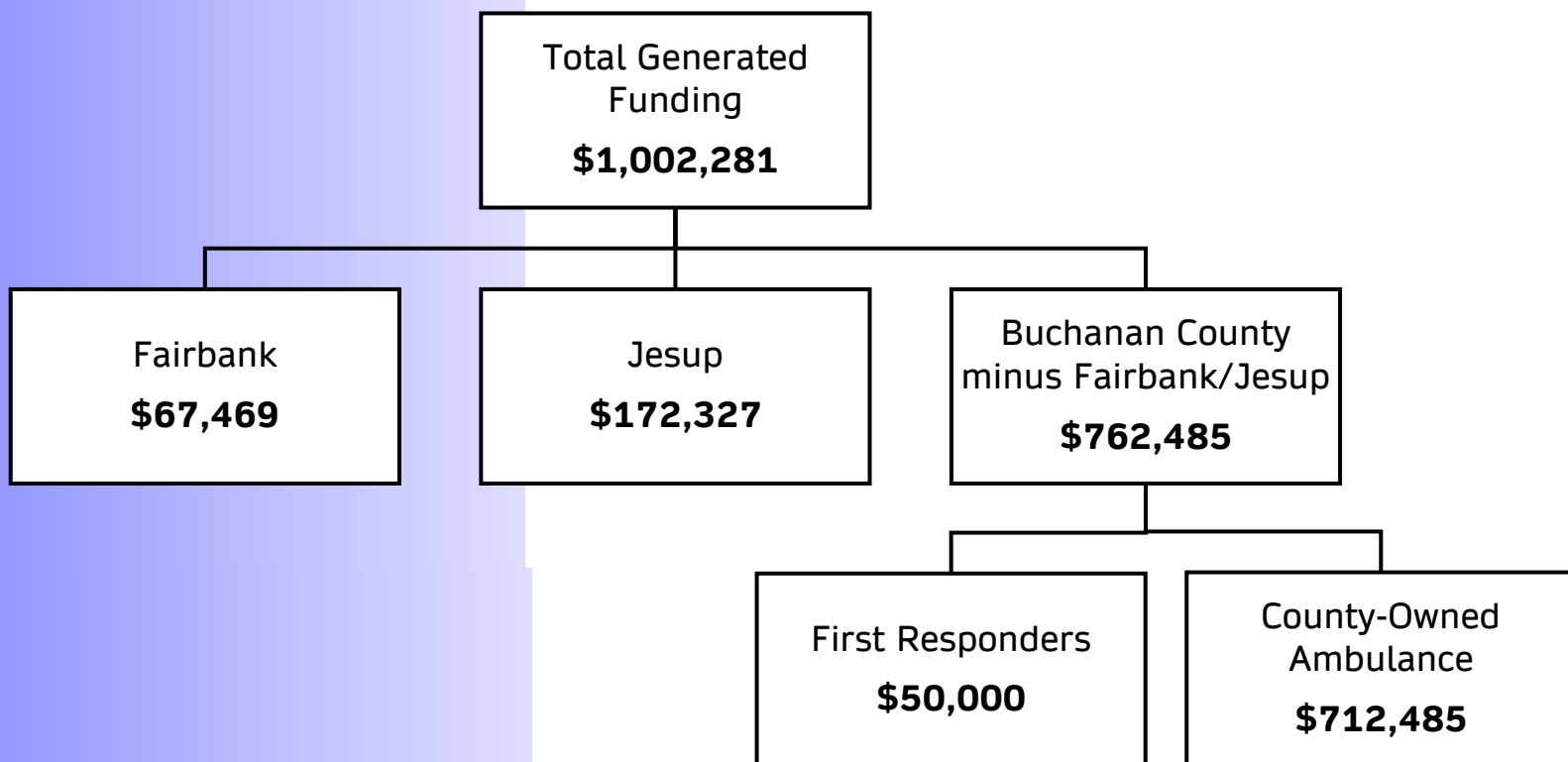
RECOMMENDATIONS

The following are recommendations for an EMS essential service levy for Buchanan County.

- Tax levy of up to \$0.75 per one thousand dollars of taxable valuations
- No income surtax
- Tax levy sunset of 15 years
- Funds generated from taxable valuations within the Jesup Ambulance district shall be used to support the Jesup Ambulance Service
- Funds generated from taxable valuations within the Fairbank Ambulance district shall be used to support the Fairbank Ambulance Service
- Funds generated from all taxable valuations outside of the Jesup Ambulance and Fairbank Ambulance districts shall be used to support a county-owned ambulance service and all First Responder services
- A 28E agreement shall be put in place which outlines the previous three recommendations and is agreed upon by Fairbank, Jesup, and Buchanan County
- Tax funds shall not be dispersed from the Emergency Medical Services Trust Fund unless pursuant to the 28E agreement
- In accordance with Iowa Code 422D, the Advisory Council shall annually review and assess the EMS needs of the county and file a report with the Board of Supervisors.
- All requests for funding from the Emergency Medical Services Trust Fund shall be submitted to the Advisory Council for recommendation prior to being brought in front of the Board of Supervisors for approval.

TAXABLE VALUATIONS BREAKDOWN - FY 25/26

District	Total Taxable Valuations		Total Generated Funding
Buchanan County (total)	\$1,336,375,215	@ \$0.75	\$1,002,281
Fairbank Ambulance District	\$67,132,559	@ \$0.75	\$67,469
Jesup Ambulance District	\$129,263,170	@ \$0.75	\$172,327
Buchanan County (w/o Fairbank and Jesup districts)	\$1,016,646,741	@ \$0.75	\$762,485



July 10th, 2025

COUNTY-OWNED AMBULANCE: YEAR 1 BUDGET PROPOSAL

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Ambulance Budget – Year 1		
CAPITAL EXPENSES		
Ambulances	500,000.00	Two used, one new (2 active, 1 reserve)
Cots	112,155.00	(3) One per ambulance
Power Load System	98,274.00	(3) One per ambulance
Ventilator	30,000.00	One total
LUCAS(CPR DEVICE)	43,924.10	(2) One for each main ambulance
Cardiac Monitor	90,000.00	(2) One for each main ambulance
Reporting Software	5,000.00	Annual cost
StairChair	4,000.00	(2) One for each main ambulance
Radios (portable)	51,000.00	(2 per ambulance, 6 total) Equipment, install, and software
Radios (mobile)	18,000.00	(1 per ambulance, 3 total) Equipment, install, and software
TOTAL COST OF CAPITAL EXPENSES	952,353.10	
OPERATING COSTS		
Fuel	26,000.00	Annual estimate based on: # of calls, # of transfers, average mileage to hospitals
Business Licenses/Certificates	350.00	CLIA, provider renewals, etc
Commissions/Fees	300.00	IEMSA, NAEMT, NREMT, etc
Continuing Education	7,500.00	Classes, conferences, in-house training
Contracted Services	82,500.00	PCC billing
Insurance Expense	10,000.00	Insurance premiums
On-call staff	70,000.00	Annual on-call staff (BLS 2nd crew provider)
Full Time EMT	181,656.00	Three full time EMTs
EMT benefits	91,699.20	Full time EMT benefits
Full Time Paramedic	444,048.00	Six full time Paramedics
Paramedic benefits	183,398.40	Full time Paramedic benefits
Director	80,000.00	Ambulance Director wages
Director benefits	30,566.40	Ambulance Director benefits
Travel	1,000.00	Trainings, classes, equipment inspections
Uniform	5,000.00	EMS pants, boots, shirts, etc
Training Supplies	500.00	Mannequins, moulage, airway heads, etc
Computer	10,000.00	Three mobile computers
Misc Office expenses	1,500.00	Printer, ink, paper, staples, etc
Cell phone x3	1,500.00	Phones and data plans. Two for rigs, 1 for office
Repairs & Maintenance/Building	1,000.00	Maintenance for buildings
Repairs & Maintenance/Rigs	30,000.00	Maintenance for ambulances, includes preventative
Repairs & Maintenance/Equip	20,000.00	Maintenance for equipment, includes preventative
Initial supplies	40,000.00	Cost to stock three ambulances, including bags
TOTAL OPERATING COSTS	1,318,518.00	Operating costs
TOTAL AMBULANCE EXPENSES	2,270,871.10	Capital expenses + operating costs
INCOME		
Tax revenue	712,485.00	Total taxable valuations @ \$0.75, minus Fairbank District, Jesup District, First Responders
Insurance reimbursements	618,750.00	Estimated at 75% total reimbursement for Year 1
Grants	TBD	Will fluctuate year-to-year
Donations	TBD	Will fluctuate year-to-year
TOTAL INCOME	1,331,235.00	
TOTAL AMBULANCE DEFICIT	-939,636.10	Total deficit for Year 1

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COUNTY-OWNED AMBULANCE: YEAR 2 BUDGET PROPOSAL

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Ambulance Budget - Year 2		
CAPITAL EXPENSES		
Ambulances	60,000.00	Replacement plan (5 years)
Cots	8,000.00	Replacement plan (5 years)
Power Load	8,000.00	Replacement plan (5 years)
Ventilator	3,000.00	Replacement plan (10 years)
LUCAS(CPR DEVICE)	4,392.00	Replacement plan (10 years)
Cardiac Monitor	8,000.00	Replacement plan (10 years)
Reporting Software	5,000.00	Annual Cost
StairChair	400.00	Replacement plan (10 years)
Radios (portable) x6	5,100.00	7-10 Years Replacement
Radios (mobile) x3	1,800.00	7-10 Years Replacement
TOTAL COST OF CAPITAL EXPENSES	103,692.00	
OPERATING COSTS		
Fuel	26,000.00	Annual estimate
Business Licenses/Certificates	340.00	Annual cost
Commissions/Fees	300.00	Annual cost
Continuing Education	7,500.00	Annual cost
Contracted Services	82,500.00	Typically 10% of insurance reimbursements
Insurance Expense	10,000.00	Annual premiums estimate
On-call staff	70,000.00	Annual cost
FT EMT	187,105.00	Three FT EMTs w/ 3% raise from Year 1
EMT benefits	91,699.20	Annual cost
FT MEDIC	457,369.00	6 FT Paramedics w/ 3% raise from Year 1
Medic benefits	183,398.40	Annual cost
Director	82,400.00	Ambulance Director wages w/ 3% raise from Year 1
Director benefits	30,566.00	Annual cost
Travel	1,000.00	Annual cost
Uniform	3,000.00	Reduced after Year 1 start up uniforms are purchased
Training Supplies	500.00	Annual cost
Computers	2,000.00	Replacement plan (5 years)
Misc Office expenses	1,500.00	Annual cost
Cell phone x3	1,500.00	Annual cost
Repairs & Maintenance/Building	1,000.00	Annual cost
Repairs & Maintenance/Rigs	30,000.00	Annual cost
Repairs & Maintenance/Equip	20,000.00	Annual cost
Medical Supplies	20,000.00	Estimate of annual used or expired supplies
TOTAL OPERATING COSTS	1,309,677.60	
TOTAL AMBULANCE EXPENSES	1,413,369.60	Capital expenses + operating costs
INCOME		
Tax Revenue	712,485	Total taxable valuations @ \$.75, minus Fairbank District, Jesup District, First Responders
Insurance Reimbursements	825,000	Estimated at 100% of total annual reimbursement
Grants	TBD	
Donations	TBD	
TOTAL INCOME	1,537,485.00	
NET AMBULANCE REVENUE	74,115.40	Not including a bond payment,does include First Responders