



THE
CITY of PELLA
STAFF MEMO TO COUNCIL

ITEM NO: H-1
 SUBJECT: Update regarding Ambulance Service Outside City Limits
 DATE: May 2, 2023

BACKGROUND:

The purpose of this Policy and Planning session is to discuss a proposal for ambulance service from the City of Leighton and the following townships: Lake Prairie, Summit, Black Oak, and Richland. It is important to note that these entities are represented by Lake Prairie Township. The Pella Ambulance’s current service territory map is included as a memo attachment for Council’s review.

Rural Entities Financial Offer

The townships and the City of Leighton have offered to pay \$36,000 per year for a three-year term beginning on July 1, 2022, extending through June 30, 2025. Representatives of Lake Prairie Township have verbally stated they plan to pursue an Essential Service Tax for financial support of the ambulance. During this Policy and Planning session, staff will be providing an overview of the process to adopt an Essential Service Tax. In summary, an Essential Service Tax would need to be approved by 60% of the voters in the unincorporated areas of Marion and Mahaska counties. If approved, the respective townships could levy up to \$0.75 per thousand of taxable valuation to support the Pella Ambulance. This tax would be in addition to the \$0.6075 per thousand of taxable valuation that the townships are currently levying to support the Pella Rural Fire Department. Staff believes the process to adopt an Essential Service Tax could take two to three years.

If Council were to approve this offer from the townships and the City of Leighton, staff believes they would be levying approximately \$0.0970 per thousand dollars of taxable valuation to support the ambulance service. In comparison, the City of Pella levies approximately \$1.10 per thousand of taxable valuation to support the ambulance.

FY 23-24 Taxable Valuations

Lake Prairie Township	\$189,187,088
Summit Township	115,037,559
Black Oak – Pella Fire	46,299,847
Richland – Pella Fire	16,970,054
City of Leighton	<u>3,408,579</u>
Total	<u>\$370,903,127</u>

An important point to keep in mind is representatives of the townships have stated they are required under state law to provide fire services, but they are not required to provide ambulance services. While staff understands the philosophical viewpoint of these entities, staff also believes the citizens of Pella should not be subsidizing rural townships for the cost of providing ambulance services.

Listed below, and on the following page, is the city’s estimated subsidy to provide ambulance service to rural townships in fiscal year (FY) 23:

Mahaska County Entities (Black Oak, Richland, and City of Leighton)

Est. Service Calls	77
Est. Average Cost Per Service Call	<u>661</u>
Total Estimated Cost	\$50,897
Est. Patient Revenues	<u>14,036</u>
Est. Mahaska Co. Ambulance Subsidy	<u>\$(36,861)</u>

Marion County Entities (Lake Prairie and Summit)

Est. Service Calls	220
Est. Average Cost Per Service Call	<u>661</u>
Total Estimated Cost	\$145,420
Est. Patient Revenues	<u>49,212</u>
Est. Marion Co. Ambulance Subsidy	<u>\$(96,208)</u>

Staff believes the annual subsidy to provide ambulance service to the townships and the City of Leighton is approximately \$133,069. In comparison, these entities have offered to pay \$36,000 per year. Based on staff's analysis, we believe these entities have the financial means to pay a higher fee than the \$36,000 being proposed. During this meeting, staff will share the results of our analysis with Council.

Staff Recommendation

Staff believes it is in the best interest of all parties to work together to provide ambulance service for the townships and the City of Leighton. In addition, staff believes any subsidy for ambulance service should be on a temporary basis until the citizens of the unincorporated areas make a decision regarding an Essential Service Tax which could fully fund the cost of providing ambulance service to these rural areas.

Based on these criteria, staff proposes the following:

1. Staff believes any ambulance service agreement should be conditional upon the townships working towards adoption of an Essential Service Tax, which could fully fund the city's cost to provide ambulance service to these rural areas. Staff believes a two-year agreement term, through June 30, 2024, is enough time to make sure the parties are making a good faith effort in pursuing an Essential Service Tax. In addition, it would provide the City of Pella sufficient time to evaluate its cost for providing ambulance service to the townships for FY 25 and beyond. The official term for the contract would extend from July 1, 2022 through June 30, 2024.
2. Staff would propose to accept the townships proposed fee of \$36,000 for the current FY. For FY 24, staff proposes that the city splits the projected subsidy of \$133,069 equally with the townships, which would mean a contribution of approximately \$66,535 per entity.

FY 23: \$36,000

FY 24: \$66,535

In summary, staff is seeking Council direction regarding this item.

ATTACHMENTS: Lake Prairie Township Proposal, Ambulance Service Map,
 Lake Prairie Township FY 24 Budget Submission,
 Summit Township FY 24 Budget Submission

REPORT PREPARED BY: Ambulance Chief

REPORT REVIEWED BY: City Administrator, City Clerk

RECOMMENDED ACTION: As outlined above

PROPOSAL TO CITY OF PELLA, IOWA

FROM LAKE PRAIRIE TOWNSHIP, SUMMIT TOWNSHIP, BLACK OAK TOWNSHIP, RICHLAND TOWNSHIP AND TOWN OF LEIGHTON, IOWA

We hereby offer to pay the City of Pella, Iowa the sum of \$36,000 per year for the period July 1, 2022 through June 30, 2025, for continuing ambulance service in the area shown on the attached Ambulance Service Territory Map.

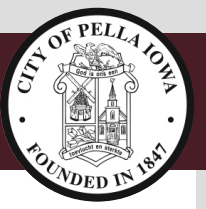
Dated Feb 15, 2023



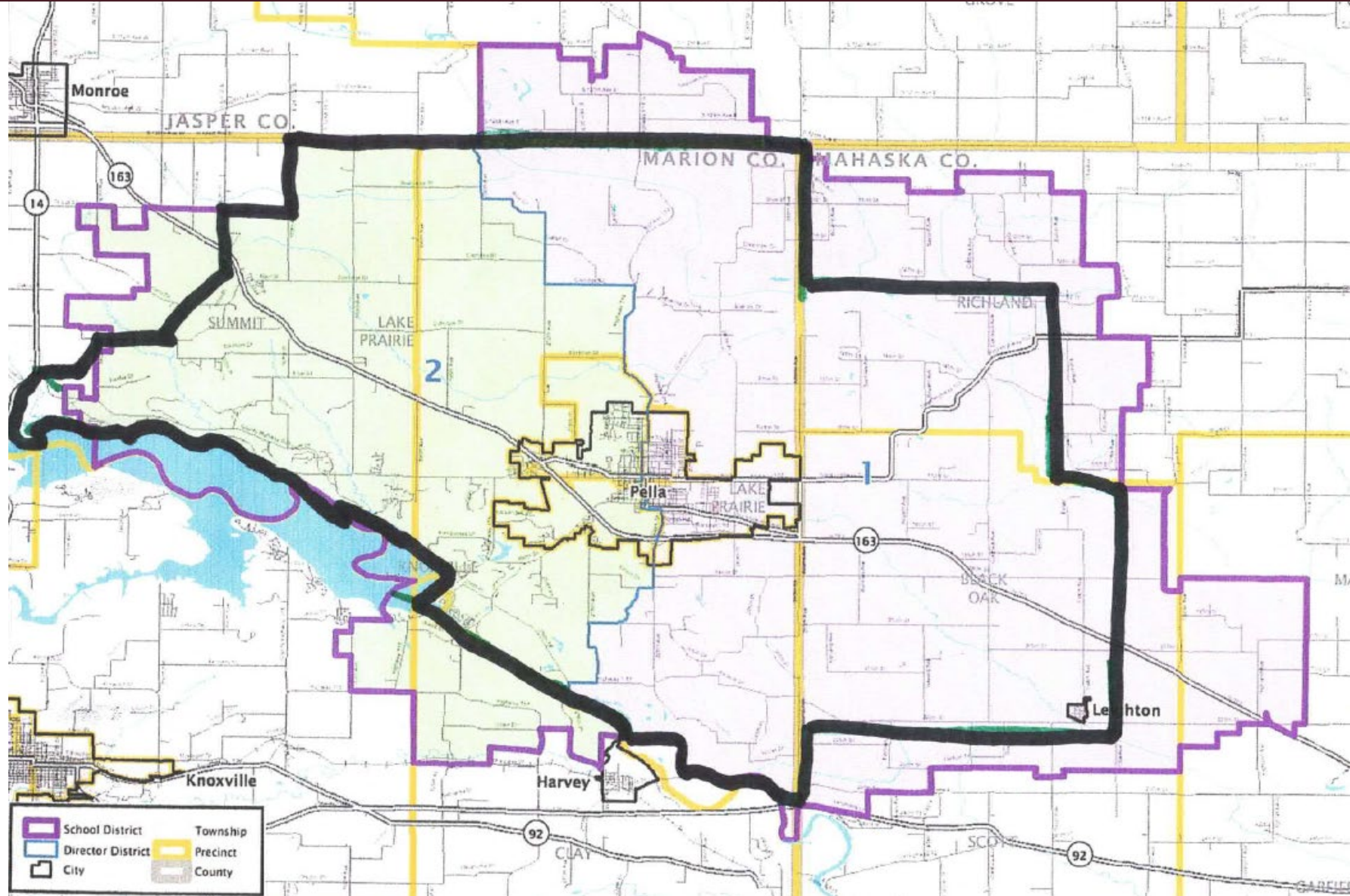
Brad Rietveld
Lake Prairie Township Trustee



Fred Van Ee
Lake Prairie Township Clerk



Pella Community Ambulance Service Territory Map



RETURN to AUDITOR
AFTER APPROVAL

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: MARION COUNTY Township Name: Lake Prairie

The Board of Trustees of the above-named Township will conduct a public meeting on the proposed fiscal year budget as follows:

Meeting Date: 3/2/2023 Meeting Time: 12:00 PM Meeting Location: Pella Fire Station - Upstairs 614 Main St Pella, IA 50219

At the public meeting any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Clerk's Telephone Number: (641) 780-1901 Clerk's Name: Fred Van Ee

Posting Date: 2/10/2023

File one copy of the Notice of Public Meeting--Proposed Township Budget with the County Auditor no less than 10 days before the date set for the meeting. File one copy of the Adopted Budget Summary with the County Auditor immediately following the public hearing and on or before March 15.

PROPOSED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2023	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2024
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	150,000	18,919	2,500	21,418	150,001
Sec 359.33	0.06750	Non-owned Cemetery		0			0
Sec 360.2	0.20250	Township Hall (requires vote)		0			0
Sec 360.8	0.13500*	Township Hall Repairs		0			0
Sec 336.18	0.06750	Library		0			0
Sec 359.19	Amt. Nec.	Litigation		0			0
Sec 670.7	Amt. Nec.	Tort Liability		18,919		18,918	1
Sec 359.43	**	Fire and Emergency Services (All)	300,000	114,931	94,154	226,674	282,411
		Other					0
		Total	450,000	152,769	96,654	267,010	432,413

*.27000 in county with 1960 census population between 17,000 - 17,200

** 60750 fire and emergency service; .54000 fire protection agreement with charter city; .87750 fire protection in a county over 300,000.

Township Tax Levy Name FIRE DIST/CEMETERIES	Record Key	Total Dollars	Taxable Value with G&E Utilities	Tax Rate	Taxable Value without G&E Utilities	Property Taxes Levied	Replacement Tax
LAKE PRAIRIE	63K006	152,769	189,187,088	0.80750	187,000,830	151.003	1.766
FIRE DISTRICTS							
CEMETERIES							
		152,769				151.003	1.766

RECEIVED

MAR 08 2023

MARION CO. AUDITOR

https://dom-localgov.iowa.gov/budget-renderer?id=16166

TOWNSHIP

PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION

TOWNSHIP TAX LEVY NAME: LAKE PRAIRIE RECORD KEY: 63K006

FUND (Use Whole Dollars)	Levy Limit	AW Utility Tax Replacement and Property Tax Dollars	BW Taxable Valuation With Gas & Electric Utilities	CW Tax Rate	DW Taxable Valuation Without Gas & Electric Utilities	EW Property Taxes Levied	FW Estimated Utility Tax Replacement Excise Taxes
Owned Cemetery and Park	Amt. Nec.	18,919	189,187,088	0.10000	187,000,830	18,700	219
Non-owned Cemetery	0.06750	0	189,187,088		187,000,830	0	0
Township Hall	0.20250	0	189,187,088		187,000,830	0	0
Township Hall Repairs	0.13500*	0	189,187,088		187,000,830	0	0
Library	0.06750	0	189,187,088		187,000,830	0	0
Litigation	Amt. Nec.	0	189,187,088		187,000,830	0	0
Tort Liability	Amt. Nec.	18,919	189,187,088	0.10000	187,000,830	18,700	219
Fire Service 1	**	114,931	189,187,088	0.60750	187,000,830	113,603	1,328
Fire Service 2		0	189,187,088		187,000,830	0	0
Fire Service 3		0	189,187,088		187,000,830	0	0
Ambulance Service 1		0	189,187,088		187,000,830	0	0
Ambulance Service 2		0	189,187,088		187,000,830	0	0
Ambulance Service 3		0	189,187,088		187,000,830	0	0
TOTAL		152,769		0.80750		151,003	1,766

County Auditor: Please direct the County Treasurer to pay

(% or \$) of taxes levied in the Township for Fire and Emergency Services to the entities providing those services. Additional information, if necessary, is attached. Copies of the emergency services agreements are attached.

ADOPTED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2023	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2024
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	150,000	18,919	2,500	21,418	150,001
Sec 359.33	0.06750	Non-owned Cemetery	0	0	0	0	0
Sec 360.2	0.20250	Township Hall (requires vote)	0	0	0	0	0
Sec 360.8	0.13500*	Township Hall Repairs	0	0	0	0	0
Sec 336.18	0.06750	Library	0	0	0	0	0
Sec 359.19	Amt. Nec.	Litigation	0	0	0	0	0
Sec 670.7	Amt. Nec.	Tort Liability	0	18,919	0	18,918	1
Sec 359.43	**	Fire and Emergency Services (All)	300,000	114,931	94,154	226,674	282,411
		Other	0	0	0	0	0
		Total	450,000	152,769	96,654	267,010	432,413

*.27000 in county with 1960 census population between 17,000 - 17,200

** .60750 fire and emergency service; .54000 fire protection agreement with charter city; .87750 fire protection in a county over 300,000.

ADOPTED BUDGET Fiscal Year July 1, 2023 - June 30, 2024

County Name: MARION COUNTY Township Name: Lake Prairie Date Budget Adopted : (entered upon adoption)



Township Tax Levy Name	Record Key	Total Dollars	Taxable Value with G&E Utilities	Tax Rate	Taxable Value without G&E Utilities	Property Taxes Levied	Replacement Tax
LAKE PRAIRIE	63K006	152,769	189,187,088	0.80750	187,000,830	151,003	1,766
FIRE DISTRICTS							
CEMETERIES							
		152,769				151,003	1,766

CERTIFICATION

(Complete this section only after the budget has been adopted.)

Clerk's Telephone Number: (641) 780-1901 Clerk's Name: Fred Van Ee

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the Board of Trustees for the Township, on the date indicated, the budget for Fiscal Year beginning July 1 and ending June 30, was adopted as presented above. In addition, taxes on all taxable property in this Township that require a vote of the people have been properly approved as required by law.

	Date Adopted 
Clerk's Signature of Certification	(entered upon certification)
(County Auditor)	Date Certified

*Return to Auditor
After Approval*

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: MARION COUNTY Township Name: Summit

The Board of Trustees of the above-named Township will conduct a public meeting on the proposed fiscal year budget as follows:
Meeting Date: 2/24/2023 Meeting Time: 10:00 AM Meeting Location: Two Rivers Coop (Otley Location) 311 Hwy 163 Otley, IA 50217
 At the public meeting any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.
Clerk's Telephone Number: (641) 660-0940 Clerk's Name: JoAnn Van Wyk
Posting Date: 2/10/2023

File one copy of the Notice of Public Meeting--Proposed Township Budget with the County Auditor no less than 10 days before the date set for the meeting. File one copy of the Adopted Budget Summary with the County Auditor immediately following the public hearing and on or before March 15.

PROPOSED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2023	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2024
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	5,529	3,169		3,850	4,848
Sec 359.33	0.06750	Non-owned Cemetery		0			0
Sec 360.2	0.20250	Township Hall (requires vote)		0			0
Sec 360.8	0.13500*	Township Hall Repairs		0			0
Sec 336.18	0.06750	Library		0			0
Sec 359.19	Amt. Nec.	Litigation		0			0
Sec 670.7	Amt. Nec.	Tort Liability		0			0
Sec 359.43	**	Fire and Emergency Services (All)	58,418	69,885		56,790	71,513
		Other					0
		Total	63,947	73,054	0	60,640	76,361

*.27000 in county with 1960 census population between 17,000 - 17,200

**-.60750 fire and emergency service; .54000 fire protection agreement with charter city; .87750 fire protection in a county over 300,000.

Township Tax Levy Name FIRE DIST/CEMETERIES	Record Key	Total Dollars	Taxable Value with G&E Utilities	Tax Rate	Taxable Value without G&E Utilities	Property Taxes Levied	Replacement Tax
SUMMIT	63K010	73,054	115,037,559	0.63505	114,223,183	72,538	516
FIRE DISTRICTS							
CEMETERIES							
		73,054				72,538	516

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FEB 28 2023

MARION CO. AUDITOR

TOWNSHIP
 PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION
 TOWNSHIP TAX LEVY NAME: SUMMIT RECORD KEY: 63K010

FUND (Use Whole Dollars)	Levy Limit	AW Utility Tax Replacement and Property Tax Dollars	BW Taxable Valuation With Gas & Electric Utilities	CW Tax Rate	DW Taxable Valuation Without Gas & Electric Utilities	EW Property Taxes Levied	FW Estimated Utility Tax Replacement Excise Taxes
Owned Cemetery and Park	Amt. Nec.	3,169	115,037,559	0.02755	114,223,183	3,147	22
Non-owned Cemetery	0.06750	0	115,037,559		114,223,183	0	0
Township Hall	0.20250	0	115,037,559		114,223,183	0	0
Township Hall Repairs	0.13500*	0	115,037,559		114,223,183	0	0
Library	0.06750	0	115,037,559		114,223,183	0	0
Litigation	Amt. Nec.	0	115,037,559		114,223,183	0	0
Tort Liability	Amt. Nec.	0	115,037,559		114,223,183	0	0
Fire Service 1	**	69,885	115,037,559	0.60750	114,223,183	69,391	494
Fire Service 2		0	115,037,559		114,223,183	0	0
Fire Service 3		0	115,037,559		114,223,183	0	0
Ambulance Service 1		0	115,037,559		114,223,183	0	0
Ambulance Service 2		0	115,037,559		114,223,183	0	0
Ambulance Service 3		0	115,037,559		114,223,183	0	0
TOTAL		73,054		0.63505		72,538	516

County Auditor: Please direct the County Treasurer to pay
 (% or \$) of taxes levied in the Township for Fire and Emergency Services to the entities providing those services. Additional information, if necessary, is attached. Copies of the emergency services agreements are attached.

ADOPTED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2023	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2024
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	5,529	3,169	0	3,850	4,848
Sec 359.33	0.06750	Non-owned Cemetery	0	0	0	0	0
Sec 360.2	0.20250	Township Hall (requires vote)	0	0	0	0	0
Sec 360.8	0.13500*	Township Hall Repairs	0	0	0	0	0
Sec 336.18	0.06750	Library	0	0	0	0	0
Sec 359.19	Amt. Nec.	Litigation	0	0	0	0	0
Sec 670.7	Amt. Nec.	Tort Liability	0	0	0	0	0
Sec 359.43	**	Fire and Emergency Services (All)	58,418	69,885	0	56,790	71,513
		Other	0	0	0	0	0
		Total	63,947	73,054	0	60,640	76,361

*.27000 in county with 1960 census population between 17,000 - 17,200

** .60750 fire and emergency service; .54000 fire protection agreement with charter city; .87750 fire protection in a county over 300,000.

ADOPTED BUDGET Fiscal Year July 1, 2023 - June 30, 2024

County Name: **MARION COUNTY** Township Name: **Summit** Date Budget Adopted : (entered upon adoption)

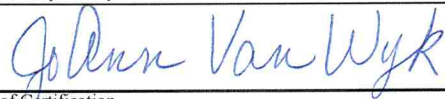
Township Tax Levy Name	Record Key	Total Dollars	Taxable Value with G&E Utilities	Tax Rate	Taxable Value without G&E Utilities	Property Taxes Levied	Replacement Tax
SUMMIT	63K010	73,054	115,037,559	0.63505	114,223,183	72,538	516
FIRE DISTRICTS							
CEMETERIES							
		73,054				72,538	516

CERTIFICATION

(Complete this section only after the budget has been adopted.)

Clerk's Telephone Number: (641) 660-0940 Clerk's Name: JoAnn Van Wyk

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the Board of Trustees for the Township, on the date indicated, the budget for Fiscal Year beginning July 1 and ending June 30, was adopted as presented above. In addition, taxes on all taxable property in this Township that require a vote of the people have been properly approved as required by law.

	Feb 24, 2023 Date Adopted
Clerk's Signature of Certification	(entered upon certification) Date Certified
(County Auditor)	