



THE

CITY of PELLA

STAFF MEMO TO COUNCIL

ITEM NO: I-2
 SUBJECT: Ambulance Service to the Lake Prairie Fire District
 DATE: June 18, 2024

BACKGROUND:

The purpose of this Policy and Planning item is to discuss ambulance service to Lake Prairie Fire District. As background, on September 5, 2023, Council approved a 28E Agreement to provide Ambulance and Emergency Medical Services (EMS) to Lake Prairie and Summit Townships in Marion County, Black Oak and Richland Townships in Mahaska County, and the City of Leighton. As Council is aware, the City of Pella began operating the Pella Community Ambulance on July 1, 2022. This transition was necessary due to the financial difficulties experienced by the non-profit agency which previously operated the ambulance. The entities in this 28E Agreement were previously served by the non-profit agency.

Essential Services Tax

The city's current 28E Agreement with the Lake Prairie Fire District was intended to provide ambulance services to the district until an essential services tax referendum could be considered by the citizens of Marion County in March of 2024. However, subsequent to approval of the 28E Agreement, scheduling of the referendum was delayed and is now tentatively scheduled for March of 2025. As a reminder, if the referendum is approved by the voters of Marion County, it would provide additional funding for the City of Pella to provide ambulance service in Marion County. As a result, the essential services referendum has traditionally been viewed as a long-term solution for ambulance services in rural Marion County.

28E Agreement

Under the 28E Agreement, the rural entities agreed to provide financial compensation to the City of Pella in exchange for receiving ambulance services. The financial compensation provided is as follows: \$36,000 for fiscal year (FY) 22-23 and \$46,000 for FY 23-24. The 28E Agreement is set to expire on June 30, 2024.

Staff believes the City of Pella incurs a significant subsidy to provide ambulance service to the Lake Prairie Fire District. For instance, through April of this current FY, the city has provided 191 service calls to the Lake Prairie Fire District. The patient revenue from these calls totaled \$48,395. Likewise, the cost per ambulance service call is approx. \$781 which equates to an expense of \$149,171 and subsidy of \$100,776 ($\$149,171 - \$48,395 = \$100,776$). Once again, the current payment from Lake Prairie of \$46,000 was not intended to fully reimburse the City of Pella for providing ambulance service. Rather it was a good faith effort by the City of Pella to provide the service until Marion County voters could consider an essential services tax referendum.

City of Pella Offer to Provide Ambulance Services

Since the essential services tax referendum had been delayed until March of 2025, staff offered to provide ambulance service to the Lake Prairie Fire District for the time period of July 1, 2024 to June 30, 2025 for \$46,000. Please note, this is the same financial term which was previously approved by the Pella City Council for this current year. Furthermore, the intention once again was to provide ambulance services to the Lake Prairie Fire District until the citizens of Marion County could consider an essential services tax referendum in March of 2025. Unfortunately, the Lake Prairie Fire District has informed staff that due to the equipment they need to purchase for Pella Rural Fire, they will not be able to contribute towards ambulance services for FY 24-25.

Lake Prairie Fire District Financial and Services Review

Since the Lake Prairie Fire District indicated they wished to continue to receive ambulance services from the City of Pella but were unable to contribute financially for these services, staff reviewed the FY 25 Budgets of the Lake Prairie Fire District. In addition, staff performed a review of other services which the City of Pella currently provides to the district. Staff believes this information is needed for Council to make an informed decision on this matter. Listed below is a summary of staff's financial and services review. In addition, the Lake Prairie FY 24-25 budget documents are attached to this memo.

Financial Information for Entities comprising the Lake Prairie Fire District:

Township's estimated Cash Balance at June 30, 2025	\$249,428
City of Leighton's estimated Cash Balance at June 30, 2025	\$310,646
Lake Prairie Fire District's Taxable Property Valuations for FY 24-25	\$377,783,176
Property taxes levied by the townships for emergency services in FY 24-25	\$232,686

Other Services Provided to the Lake Prairie Fire District:

In addition to ambulance services, the City of Pella provides the following supporting services to Lake Prairie's rural fire department:

- A. The City of Pella provides dispatch Services to the Lake Prairie Fire District. The city's FY 25 Budget has an operating subsidy of \$770,751 for our dispatch center. Approx. 10% of the service calls are attributed to the Lake Prairie Fire District. Currently, the district does not financially contribute for dispatch services.
- B. Currently, the Lake Prairie Fire District's rural fire vehicles are stored in the city's fire station and occupy over half the vehicle space in the building. The annual building operating expenses of the fire station are approx. \$35,000. In addition, the City of Pella supplies the Lake Prairie Fire District with water for rural fires. For these services, the fire district reimburses the City of Pella \$2,900 per year, which has remained the same for over 20 years.

Based on staff's analysis, it appears the Lake Prairie Fire District has sufficient cash reserves to pay \$46,000 for ambulance services for the time period of July 1, 2024 to June 30, 2025. Once again, the intent of the proposed one-year contract extension would be to provide ambulance services to the Lake Prairie Fire District until Marion County voters could consider an essential services tax referendum.

Pella Ambulance Consultant Review

The city has hired a consultant to review ambulance operations and make recommendations regarding:

1. Personnel and capital equipment required to serve the City of Pella's 911 service calls.
2. Personnel and capital equipment required to serve the Lake Prairie Fire District's 911 service calls.
3. Personnel and capital equipment required to perform transport services for Pella Regional Hospital.

The intent of the review is to determine the appropriate staffing levels for the Pella Ambulance and to establish fees for the non-City of Pella entities which utilize the ambulance service. In addition to the above items, the consultant will also make recommendations of ways the City of Pella can reduce the ambulance's projected \$900,000 operating deficit. Staff anticipates receiving a draft of the consultant's report by the end of this month.

Options for Providing Ambulance Service to the Lake Prairie Fire District

As Council considers options in this matter, staff believes it is imperative for all parties to work together to provide ambulance services to our constituents until an essential services tax referendum takes place in Marion County, which is tentatively scheduled for March of 2025. If the Lake Prairie Fire District continues to refuse to pay for ambulance services for the time period of July 1, 2024 to June 30, 2025, staff believes Council has the following options:

Option #1 - Continue to provide ambulance services to the Lake Prairie Fire District

This option would involve providing ambulance service to the Lake Prairie Fire District for the time period of July 1, 2024 through June 30, 2025. This option would provide the same level of ambulance service to the Lake Prairie Fire District as the City of Pella receives.

Option #2 – Provide ambulance services to the Lake Prairie Fire District only if resources are available

Under this option, the City of Pella would provide ambulance services to the Lake Prairie Fire District for the time period of July 1, 2024 through June 30, 2025. This option would allow the city's EMS Chief to determine if the department has sufficient resources to respond to a 911 call from rural Marion/Mahaska County. In addition, this option would likely involve having a dedicated ambulance for the City of Pella's 911 calls.

Since the City of Pella may not be able to respond to a 911 call in rural Marion or Mahaska County, staff would also recommend dispatch services for the Lake Prairie Fire District be turned over to Mahaska County and Marion County. This is because the respective counties will be responsible for arranging for ambulance services for the Lake Prairie Fire District in the event the City of Pella was unable to respond.

If Council were to choose this option, staff would recommend starting this new service level to the Lake Prairie Fire District on September 1, 2024.

Option #3 – No longer provide ambulance services to the Lake Prairie Fire District

While staff would not recommend this option at this time, the City of Pella should reserve the right to no longer provide ambulance services to entities who refuse to pay for the cost of the service.

Recommendation

Staff believes the City of Pella has had a positive relationship with the Lake Prairie Fire District for several years and we hope to maintain it in the future. However, we also believe successful partnerships require concessions by all parties; therefore, staff recommends the following course of action:

1. Delay making a decision on providing ambulance services to the Lake Prairie Fire District until the City Council meeting on July 16, 2024. This would allow the City Council an opportunity to review the ambulance consultant's report before deciding on ambulance services to the fire district.
2. Establish July 2, 2024 as the deadline for the Lake Prairie Fire District to send the city any revised proposals for ambulance services.
3. Instruct staff to enter into negotiations with the Lake Prairie Fire District for rental rates for the storage of rural fire vehicles in the city's fire station and reimbursement of water for rural fires.

ATTACHMENTS: Current 28E Agreement for Ambulance Service; Budget documents for Lake Prairie Township, Summit Township, Black Oak Township, Richland Township, and the City of Leighton; Service Area Map

REPORT PREPARED BY: City Administration

REVIEWED BY: City Administrator, Ambulance Chief, Finance Director, City Clerk

RECOMMENDATION: As outlined above

28E AGREEMENT FOR AMBULANCE
AND EMERGENCY MEDICAL SERVICES

Between the
City of Pella located in Marion County, State of Iowa
And

Lake Prairie Township located in Marion County, State of Iowa;
Summit Township located in Marion County, State of Iowa;
Black Oak Township located in Mahaska County, State of Iowa;
Richland Township located in Mahaska County, State of Iowa;
City of Leighton located in Mahaska County, State of Iowa;

WHEREAS, Iowa Code sec. 359.42 allows townships to contract with other public agencies under chapter 28E for the provision of fire protection and emergency medical services; and

WHEREAS, Pella City Code sec. 39.04 allows the Pella Ambulance Service to respond to calls outside of the incorporated city limits pursuant to formal service agreements, as may be approved by the Pella City Council; and

WHEREAS, the City of Pella is willing to provide ambulance and emergency medical services outside of its corporate limits pursuant to the conditions identified herein; and

WHEREAS, Lake Prairie Township, Summit Township, Black Oak Township, Richland Township, and the City of Leighton wish to contract with the City of Pella for these services.

NOW, THEREFORE, the parties agree as follows:

1. Purpose

The purpose of this Agreement is to define the terms by which the City of Pella (City) will provide ambulance and emergency medical services (EMS) to Lake Prairie Township, Summit Township, Black Oak Township, Richland Township, and the City of Leighton (collectively referred to as the Entities). The City and Entities may be referred to collectively as the parties.

2. Service Area

For the term of this Agreement, the City shall provide EMS within the area outlined in black in the attached Exhibit A (the Service Area), which by this reference is incorporated herein.

3. Length of Term

This Agreement shall commence on September 5, 2023 and it shall terminate on June 30, 2024.

4. Services Provided

In providing EMS within the Service Area:

- a) The City shall be responsible for employing or contracting with companies or individuals to provide EMS.
- b) The City shall be responsible for maintaining and operating all EMS equipment.

- c) The EMS personnel shall always remain under the control of the City and subject to the obligations and benefits of the City.
- d) The City does not guarantee, and this Agreement shall not be construed to guarantee, that any greater EMS service shall be provided which is greater than that provided to any other potential user within the City.

5. Equipment

The City will own, maintain, house, and staff the EMS equipment used under this Agreement.

6. Payments

In exchange for the City providing EMS within the Service Area, the Entities shall pay \$36,000 to cover EMS services that have already been provided by the City for the time period of July 1, 2022 through June 30, 2023; and \$46,000 for EMS for the time period of July 1, 2023 through June 30, 2024. The payments shall be made in accordance with the following schedule:

By October 1, 2023:	\$36,000
By January 1, 2024:	\$23,000
By June 1, 2024:	\$23,000

The Entities shall be responsible for determining their own cost sharing arrangements to fund the payments.

7. Non-Payment

In the event the Entities are not current with the payment schedule identified in Section 6 of this Agreement, the City reserves the right to cease providing EMS until such time as the Entities are current with their payments for EMS.

8. Insurance Coverages

The City will provide, at its own expense, bodily injury liability, property damage liability, and workers compensation for EMS equipment and personal.

9. Liability and Indemnification

Each of the parties (Indemnifying Party), to the fullest extent permitted by law, hereby agrees to indemnify, defend, pay on behalf of, and hold harmless the other parties, and their elected or appointed officials, agents, employees and volunteers, and others working on behalf of such parties (Indemnitied), against any and all claims, demands, suits, damages or losses, together with any and all outlay and expense connected therewith including, but not limited to, attorneys' fees and court costs, that may be asserted or claimed against, recovered from or suffered by the Indemnitied by reason of any injury or loss arising out of any wrongful act or omission of the Indemnifying Party, including, but not limited to, bodily injury or death, property damage, including loss of use thereof, and economic damages that arise out of or are in any way connected to this Agreement. No party shall have any right of indemnity for damages or claims proximately caused by its own negligent or intentionally wrongful acts. Each party's agreements and obligations as set forth in this Paragraph are applicable for the duration of and following

expiration or termination of this Agreement, regardless of the manner of termination, and notwithstanding other provisions of this Agreement.

10. Termination

The Entities or the City may cancel this Agreement before its end date by sending written notice of cancellation at least thirty (30) days prior to the date of cancellation. Notice shall be sent by registered mail. The Entities shall owe the City all payments due and owing up to the date of termination.

11. Entire Agreement

This Agreement constitutes the entire understanding between the parties with respect to the subject matter of this Agreement and supersedes all other agreements, whether written or oral, between the parties.

12. Modification

No amendment of this Agreement will be effective unless it is in writing and signed by all parties.

13. Governing Law

This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of Iowa.

14. No Separate Legal Entity

This Agreement is not intended to establish a separate legal entity. The Pella ambulance chief shall administer performance of this Agreement.

15. Filing

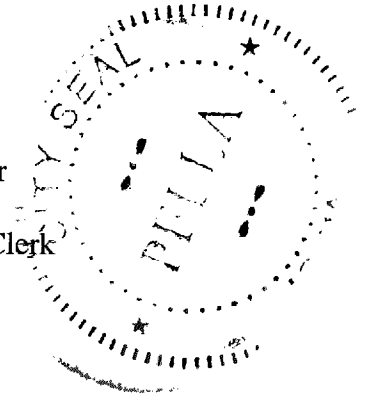
After approval and execution by the parties, this Agreement shall be filed with the Iowa Secretary of State in accordance with the provisions of Iowa Code § 28E.8.

IN WITNESS THEREOF, the parties have caused this Agreement to be executed in counterparts, each of which shall be considered an original.

Approved by the City Council of the City of Pella, Iowa.

Dated: 9/5/2023 [Signature], Mayor

Dated: 9/5/2023 [Signature], City Clerk



Approved by the Board of Trustees of Lake Prairie Township.

Dated: 9/2/23 [Signature], Trustee

Dated: 9/2/23 [Signature], Trustee

Dated: 9/2/23 [Signature], Trustee

Approved by the Board of Trustees of Summitt Township.

Dated: 9-2-23 [Signature], Trustee

Dated: 9-2-23 [Signature], Trustee

Dated: 9-2-23 [Signature], Trustee

Approved by the Board of Trustees of Black Oak Township.

Dated: 2 Sept '23 [Signature], Trustee

Dated: 9-2-23 [Signature], Trustee

Dated: 9-2-23 [Signature], Trustee

Approved by the Board of Trustees of Richland Township.

Dated: TR 9-1-23, Trustee

Dated: [Signature] 9-1-23, Trustee

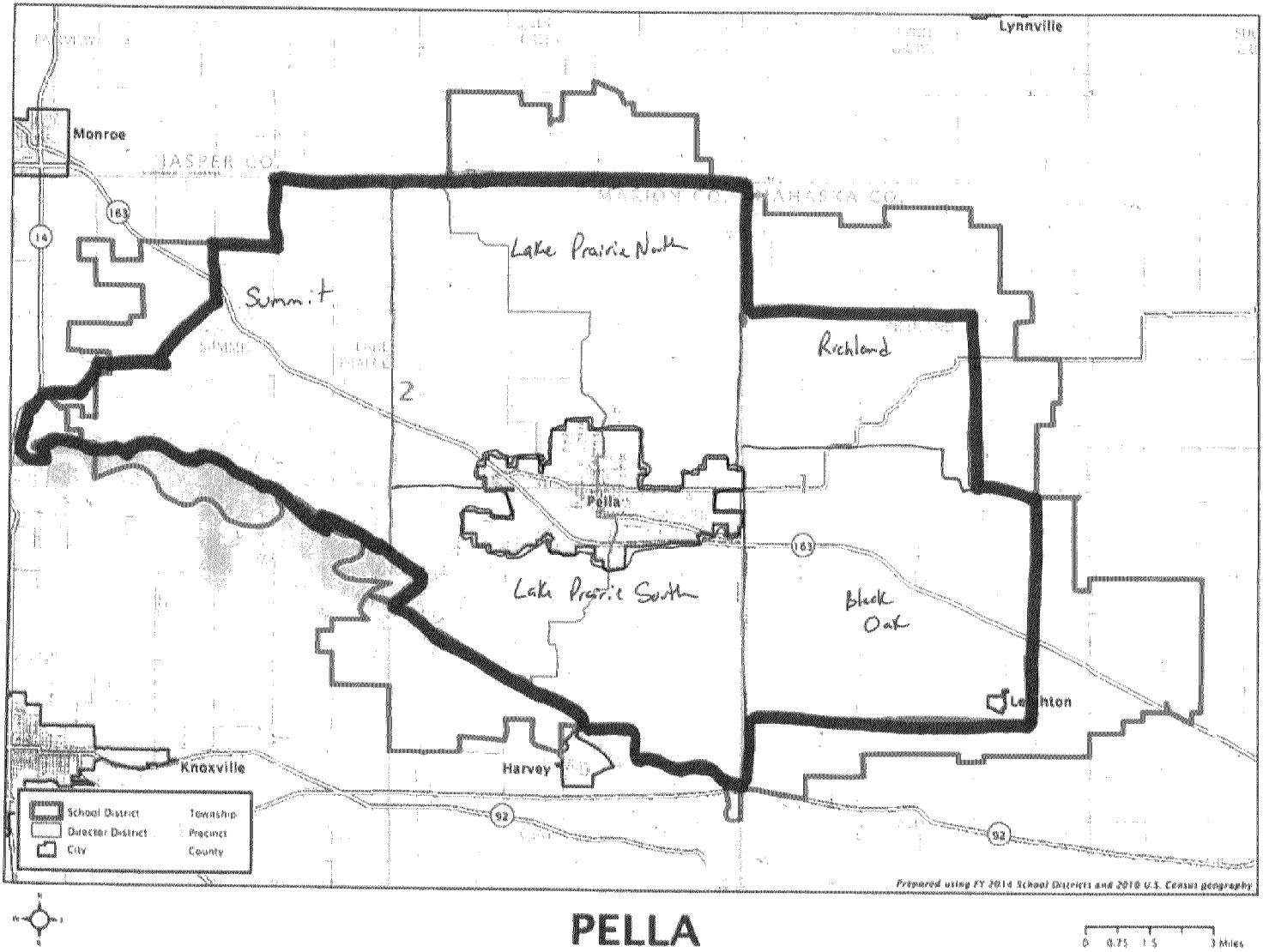
Dated: [Signature] 9-1-23, Trustee

Approved by the City Council of the City of Leighton.

Dated: 9-2-23 [Signature], Mayor

Dated: 9-2-23 Sharla Van Kester, City Clerk

Exhibit A Service Territory



Return to Auditor
After Approval

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/10/2024 Meeting Time: 12:00 PM Meeting Location: Pella Fire Station 604 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 Ed
Posting Date: 3/27/2024

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 April 30.

PROPOSED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2024	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2025
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	190,000	9,380	5,000	15,000	189,380
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	18,759		18,759	0
Sec 359.43	**	Fire and Emergency Services (All)	231,000	113,963	99,347	295,810	148,500
		Other					0
Total			421,000	142,102	104,347	329,569	337,880

*.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	142,102	187,593,638	0.75750	183,854,558	139,270	2,832
FIRE DISTRICTS							
CEMETERIES							
		142,102				139,270	2,832

RECEIVED

APR 12 2024

MARION CO. AUDITOR

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.	9,380	187,593,638	0.05000	183,854,558	9,193	187
Non-owned Cemetery	0.06750	0	187,593,638		183,854,558	0	0
Township Hall	0.20250	0	187,593,638		183,854,558	0	0
Township Hall Repairs	0.13500*	0	187,593,638		183,854,558	0	0
Library	0.06750	0	187,593,638		183,854,558	0	0
Litigation	Amt. Nec.	0	187,593,638		183,854,558	0	0
Tort Liability	Amt. Nec.	18,759	187,593,638	0.10000	183,854,558	18,385	374
Fire Service 1	**	113,963	187,593,638	0.60750	183,854,558	111,692	2,271
Fire Service 2		0	187,593,638		183,854,558	0	0
Fire Service 3		0	187,593,638		183,854,558	0	0
Ambulance Service 1		0	187,593,638		183,854,558	0	0
Ambulance Service 2		0	187,593,638		183,854,558	0	0
Ambulance Service 3		0	187,593,638		183,854,558	0	0
TOTAL		142,102		0.75750		139,270	2,832

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.

*Return to AUDITOR OF AGENDA
After Approval*

3/11/24, 8:57 AM

Local Government Property Valuation System

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 3/21/2024 **Meeting Time:** 10:00 AM **Meeting Location:** Two Rivers Coop Meeting Room - Otley 311 Business Hwy 163 Otley, IA 50214
 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: 3/11/2024

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 April 30.

PROPOSED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2024	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2025
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	5,883	3,183		4,653	4,413
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)	87,270	70,198		56,540	100,928
		Other					0
		Total	93,153	73,381	0	61,193	105,341

* 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	73,381	115,553,082	0.63505	113,510,018	72,084	1,297
FIRE DISTRICTS							
CEMETERIES							
		73,381				72,084	1,297

RECEIVED
APR 17 2024
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.	3,183	115,553,082	0.02755	113,510,018	3,127	56
Non-owned Cemetery	0.06750	0	115,553,082		113,510,018	0	0
Township Hall	0.20250	0	115,553,082		113,510,018	0	0
Township Hall Repairs	0.13500*	0	115,553,082		113,510,018	0	0
Library	0.06750	0	115,553,082		113,510,018	0	0
Litigation	Amt. Nec.	0	115,553,082		113,510,018	0	0
Tort Liability	Amt. Nec.	0	115,553,082		113,510,018	0	0
Fire Service 1	**	70,198	115,553,082	0.60750	113,510,018	68,957	1,241
Fire Service 2		0	115,553,082		113,510,018	0	0
Fire Service 3		0	115,553,082		113,510,018	0	0
Ambulance Service 1		0	115,553,082		113,510,018	0	0
Ambulance Service 2		0	115,553,082		113,510,018	0	0
Ambulance Service 3		0	115,553,082		113,510,018	0	0
TOTAL		73,381		0.63505		72,084	1,297

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, 2024	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2025
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	5,883	3,183	0	4,653	4,413
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)	87,270	70,198	0	56,540	100,928
		Other	0	0	0	0	0
		Total	93,153	73,381	0	61,193	105,341

*.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, 2024 - June 30, 2025

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

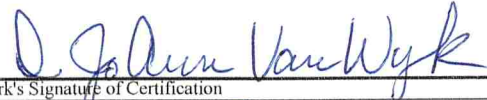
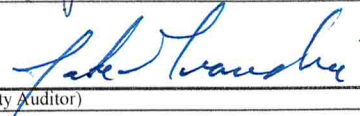
Township Tax Levy Name	FIRE DIST/CEMETERIES	Record Key	Total Dollars	Taxable Value with G&E Utilities	Tax Rate	Taxable Value without G&E Utilities	Property Taxes Levied	Replacement Tax
SUMMIT		63K010	73,381	115,553,082	0.63505	113,510,018	72,084	1,297
	FIRE DISTRICTS							
	CEMETERIES							
			73,381				72,084	1,297

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.

 Clerk's Signature of Certification	3/21/24 Date Adopted
 (County Auditor)	(entered upon certification) 4/18/24 Date Certified

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET

Fiscal Year July 1, 2024 - June 30, 2025

County Name: MAHASKA COUNTY Township Name: Black Oak

The Board of Trustees of the above-named Township will conduct a public meeting on the proposed fiscal year budget as follows:
 Meeting Date: 2/10/2024 Meeting Time: 09:00 AM Meeting Location: Leighton Community Center New Sharon, IA
 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) 232-0043 Clerk's Name: Lanai Van Hal
 Posting Date: 1/29/2024

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 April 30.

PROPOSED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2024	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2025
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	49,250	3,265	6,054	7,855	50,714
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	7	100		100	7
Sec 670.7	Amt. Nec.	Tort Liability		0			0
Sec 359.43	**	Fire and Emergency Services (All)		33,063		33,063	0
		Other					0
		Total	49,257	36,428	6,054	41,018	50,721

*.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
BLACK OAK - PELLA FIRE	62K002 1	36,428	54,423,973	0.66934	53,215,219	35,619	809
FIRE DISTRICTS							
CEMETERIES							
		36,428				35,619	809

TOWNSHIP

PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION
TOWNSHIP TAX LEVY NAME: BLACK OAK - PELLA FIRE RECORD KEY: 62K002 1

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.	3,265	54,423,973	0.06000	53,215,219	3,193	72
Non-owned Cemetery	0.06750	0	54,423,973		53,215,219	0	0
Township Hall	0.20250	0	54,423,973		53,215,219	0	0
Township Hall Repairs	0.13500*	0	54,423,973		53,215,219	0	0
Library	0.06750	0	54,423,973		53,215,219	0	0
Litigation	Amt. Nec.	100	54,423,973	0.00184	53,215,219	98	2
Tort Liability	Amt. Nec.	0	54,423,973		53,215,219	0	0
Fire Service 1	**	33,063	54,423,973	0.60750	53,215,219	32,328	735
Fire Service 2		0	54,423,973		53,215,219	0	0
Fire Service 3		0	54,423,973		53,215,219	0	0
Ambulance Service 1		0	54,423,973		53,215,219	0	0
Ambulance Service 2		0	54,423,973		53,215,219	0	0
Ambulance Service 3		0	54,423,973		53,215,219	0	0
TOTAL		36,428		0.66934		35,619	809

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, 2024	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2025
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	49,250	3,265	6,054	7,855	50,714
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	7	100	0	100	7
Sec 670.7	Amt. Nec.	Tort Liability	0	0	0	0	0
Sec 359.43	**	Fire and Emergency Services (All)	0	33,063	0	33,063	0
		Other	0	0	0	0	0
		Total	49,257	36,428	6,054	41,018	50,721

*.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, 2024 - June 30, 2025

County Name: MAHASKA COUNTY Township Name: Black Oak Date Budget Adopted : 2/15/2024

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
BLACK OAK - PELLA FIRE	62K002 1	36,428	54,423,973	0.66934	53,215,219	35,619	809
FIRE DISTRICTS							
CEMETERIES							
		36,428				35,619	809

CERTIFICATION

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

Clerk's Telephone Number: (641) 232-0043 Clerk's Name: Lanai Van Hal

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.

	2/15/2024
	Date Adopted
Clerk's Signature of Certification	
	2/15/2024
	Date Certified
(County Auditor)	

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: MAHASKA COUNTY Township Name: Richland

The Board of Trustees of the above-named Township will conduct a public meeting on the proposed fiscal year budget as follows:
Meeting Date: 3/11/2024 Meeting Time: 09:00 AM Meeting Location: 1139 Cordova Ave. 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) 780-6141 Clerk's Name: Helen Roose
Posting Date: 2/26/2024

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 April 30.

PROPOSED BUDGET SUMMARY

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2024	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2025
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	49,000	11,999	1,000	27,000	34,999
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		99		99	0
Sec 670.7	Amt. Nec.	Tort Liability		0			0
Sec 359.43	**	Fire and Emergency Services (All)		44,387		44,387	0
		Other					0
		Total	49,000	56,485	1,000	71,486	34,999

*.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
RICHLAND - PELLA FIRE	62K013 1	15,462	20,212,483	0.76504	19,940,084	15,255	207
FIRE DISTRICTS							
RICHLAND - NEW SHARON FIRE	62K013 2	11,537	14,934,463	0.77254	14,557,442	11,247	290
RICHLAND - SULLY FIRE	62K013 3	29,486	38,167,528	0.77254	37,853,622	29,243	243
CEMETERIES							
		56,485				55,745	740

TOWNSHIP

PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION
TOWNSHIP TAX LEVY NAME: RICHLAND - PELLA FIRE RECORD KEY: 62K013 1

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.	3,308	20,212,483	0.16368	19,940,084	3,264	44
Non-owned Cemetery	0.06750	0	20,212,483		19,940,084	0	0
Township Hall	0.20250	0	20,212,483		19,940,084	0	0
Township Hall Repairs	0.13500*	0	20,212,483		19,940,084	0	0
Library	0.06750	0	20,212,483		19,940,084	0	0
Litigation	Amt. Nec.	27	20,212,483	0.00136	19,940,084	27	0
Tort Liability	Amt. Nec.	0	20,212,483		19,940,084	0	0
Fire Service 1	**	12,127	20,212,483	0.60000	19,940,084	11,964	163
Fire Service 2		0	20,212,483		19,940,084	0	0
Fire Service 3		0	20,212,483		19,940,084	0	0
Ambulance Service 1		0	20,212,483		19,940,084	0	0
Ambulance Service 2		0	20,212,483		19,940,084	0	0
Ambulance Service 3		0	20,212,483		19,940,084	0	0
TOTAL		15,462		0.76504		15,255	207

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.

FIRESPLIT_2

PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION
TOWNSHIP TAX LEVY NAME: RICHLAND - NEW SHARON FIRE RECORD KEY: 62K013 2

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.	2,444	14,934,463	0.16368	14,557,442	2,383	61
Non-owned Cemetery	0.06750	0	14,934,463		14,557,442	0	0
Township Hall	0.20250	0	14,934,463		14,557,442	0	0
Township Hall Repairs	0.13500*	0	14,934,463		14,557,442	0	0
Library	0.06750	0	14,934,463		14,557,442	0	0
Litigation	Amt. Nec.	20	14,934,463	0.00136	14,557,442	20	0
Tort Liability	Amt. Nec.	0	14,934,463		14,557,442	0	0
Fire Service 1	**	9,073	14,934,463	0.60750	14,557,442	8,844	229
Fire Service 2		0	14,934,463		14,557,442	0	0
Fire Service 3		0	14,934,463		14,557,442	0	0
Ambulance Service 1		0	14,934,463		14,557,442	0	0
Ambulance Service 2		0	14,934,463		14,557,442	0	0
Ambulance Service 3		0	14,934,463		14,557,442	0	0
TOTAL		11,537		0.77254		11,247	290

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.

FIRESPLIT_3

PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION
TOWNSHIP TAX LEVY NAME: RICHLAND - SULLY FIRE RECORD KEY: 62K013 3

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.	6,247	38,167,528	0.16368	37,853,622	6,196	51
Non-owned Cemetery	0.06750	0	38,167,528		37,853,622	0	0
Township Hall	0.20250	0	38,167,528		37,853,622	0	0
Township Hall Repairs	0.13500*	0	38,167,528		37,853,622	0	0
Library	0.06750	0	38,167,528		37,853,622	0	0
Litigation	Amt. Nec.	52	38,167,528	0.00136	37,853,622	51	1
Tort Liability	Amt. Nec.	0	38,167,528		37,853,622	0	0
Fire Service 1	**	23,187	38,167,528	0.60750	37,853,622	22,996	191
Fire Service 2		0	38,167,528		37,853,622	0	0
Fire Service 3		0	38,167,528		37,853,622	0	0
Ambulance Service 1		0	38,167,528		37,853,622	0	0
Ambulance Service 2		0	0		37,853,622	0	0
Ambulance Service 3		0	38,167,528		37,853,622	0	0
TOTAL		29,486		0.77254		29,243	243

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, 2024	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2025
Sec 359.30	Amt. Nec.	Owned Cemetery and Park	49,000	11,999	1,000	27,000	34,999
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	99	0	99	0
Sec 670.7	Amt. Nec.	Tort Liability	0	0	0	0	0
Sec 359.43	**	Fire and Emergency Services (All)	0	44,387	0	44,387	0
		Other	0	0	0	0	0
		Total	49,000	56,485	1,000	71,486	34,999

*.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, 2024 - June 30, 2025

County Name: MAHASKA COUNTY Township Name: Richland Date Budget Adopted : 3/11/2024

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
RICHLAND - PELLA FIRE	62K013 1	15,462	20,212,483	0.76504	19,940,084	15,255	207
FIRE DISTRICTS							
RICHLAND - NEW SHARON FIRE	62K013 2	11,537	14,934,463	0.77254	14,557,442	11,247	290
RICHLAND - SULLY FIRE	62K013 3	29,486	38,167,528	0.77254	37,853,622	29,243	243
CEMETERIES							
		56,485				55,745	740

CERTIFICATION

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

Clerk's Telephone Number: (641) 780-6141 Clerk's Name: Helen Roose

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.

	3/11/2024
Clerk's Signature of Certification	Date Adopted
	3/12/2024
(County Auditor)	Date Certified

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of : LEIGHTON County Name: MAHASKA COUNTY

Adopted On: 4/25/2024 Resolution: 2024-2

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric		City Number: 62-588 Last Official Census: 158
Regular	2a	3,807,924	2b	3,722,412		
DEBT SERVICE	3a	3,807,924	3b	3,722,412		
Ag Land	4a	87,720				

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.50500	29,752	3,497,947	8.86
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	8.25783	31,446	5.69	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.25783	Consolidated General Fund		5	31,446	30,739	43	8.25783
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	2,015	1,970	52	0.52916
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	7,014	6,856	465	1.84195
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	40,475	39,565		
384.1	3.00375	Ag Land		26	264	263	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	40,739	39,828		Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement		29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	472	461		0.12395
Rules	Amt Nec	Other Employee Benefits		31		0		0.00000
		Subtotal Employee Benefit Levy (29,30,31)		32	472	461	65	0.12395
		Valuation						
386	As Req	With Gas & Elec						
	SSMID 1 (A)	0 (B)		0	34	0	66	0.00000
	SSMID 2 (A)	0 (B)		0	35	0	67	0.00000
	SSMID 3 (A)	0 (B)		0	36	0	68	0.00000
	SSMID 4 (A)	0 (B)		0	37	0	69	0.00000
	SSMID 5 (A)	0 (B)		0	555	0	565	0.00000
	SSMID 6 (A)	0 (B)		0	556	0	566	0.00000
	SSMID 7 (A)	0 (B)		0	1177	0	1179	0.00000
	SSMID 8 (A)	0 (B)		0	1185	0	1187	0.00000
		Total Special Revenue Levies		39	472	461		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	2,232	2,182	70	0.58615
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	43,443	42,471	72	11.33904

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following; Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

Sheela Van Kester
 (City Representative)

4/26/24
 (Date)

Teri Rogers
 (County Auditor)

4-30-2024
 (Date)

Ambulance and Dispatch Services Area

