



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider,
Attorney General

July 13, 1976

ATTORNEY GENERAL OPINION NO. 76- 215

Mr. Gaylord I. Maples
City Attorney of Florence
215 North Walnut
Peabody, Kansas 66866

Re: Counties--Ambulance Service--Reimbursement

Synopsis: The reimbursement liability of the county extends to the reimbursement of the total costs of furnishing ambulance service incurred by the taxing subdivision, regardless of recoupment of all or any portion of those costs through service charges, in the proportion mandated by the statute.

* * *

Dear Mr. Maples:

As counsel for the City of Florence, you inquire concerning the extent of the liability of the county to reimburse the city for the cost of ambulance service provided by the city.

Marion County, you advise, provides ambulance service to other areas of the county under the authority of K.S.A. 19-261. The City of Florence makes an annual levy for ambulance service which is provided by the city. K.S.A. 19-261 states in pertinent part thus:

"The board of county commissioners shall not provide ambulance service under the provisions of this act in any part of the county which receives adequate ambulance service, but the county shall reimburse any taxing district which provides ambulance services to such

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district with its proportionate share of the county general fund budgeted for ambulance services within the county. Such reimbursement shall be based on the amount that assessed tangible taxable valuation of the taxing district bears to the total taxable tangible valuation of the county, but in no event shall such district receive from the county more than the district's *cost of furnishing such ambulance service.*" [Emphasis supplied.]

The apparent purpose of this provision is to relieve the residents of a taxing district which furnishes ambulance service from the burden of supporting two separate ambulance services while receiving service from only one operation. The act is designed not only to prevent duplicate or overlapping services, but also to relieve the financial burden of supporting duplicate services.

You advise that the County of Marion has refused to reimburse the City of Florence under this provision for the asserted reason that the city receives revenue from its ambulance operation which exceeds its costs of operation, that the term "cost" underscored above refers to "net loss," and that as a result, where the city incurs no net loss in its ambulance operation, the county has no obligation to reimburse.

In my judgment, the reimbursement liability of the county is not so restricted. The act imposes a mandatory duty on the county to reimburse the taxing district with its "proportionate share of the county general fund budgeted for ambulance services within the county," based upon the "amount that assessed tangible taxable valuation of the taxing district bears to the total taxable tangible valuation of the county." The maximum amount to be reimbursed may not exceed the district's cost of operation. The cost of operation is obviously different from its net profit or net loss. Under the view taken by the county, it is liable only to make up operating losses, which bear no relationship to the cost of operation; indeed, under the view taken by the county, it would be liable to make up only that proportionate share of the operating losses which the assessed taxable tangible valuation of the taxing district bears to that of the county. The statute scheme is entirely too plain and unambiguous to admit of this construction.

In my judgment, the reimbursement liability of the county extends to the reimbursement of the total costs of furnishing ambulance service incurred by the taxing subdivision, regardless of recoument of all or

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any portion of those costs through service charges, in the proportion mandated by the statute.

Yours very truly,



CURT T. SCHNEIDER
Attorney General

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