



STATE OF KANSAS

## Office of the Attorney General

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**Curt T. Schneider**  
Attorney General

November 8, 1976

ATTORNEY GENERAL OPINION NO. 76-337

Mr. Melvin M. Gradert  
County Administrator  
Harvey County Courthouse  
Newton, Kansas 67114

Re: Counties--Ambulance Service--Reimbursement

Synopsis: The reimbursement liability of the county under K.S.A. 19-261 extends to the reimbursement of the total costs of furnishing ambulance service incurred by the taxing subdivision, regardless of the recoupment of all or any portion of those costs through service charged, in the proportion mandated by statute. There is no provision for alteration of the reimbursement rights of taxing subdivisions by contractual adjustments therein.

\* \* \*

Dear Mr. Gradert:

You inquire concerning the application of Opinion No. 76-215 to circumstances existing in Harvey County. In that opinion, I concluded, you correctly point out, that under K.S.A. 19-261, it is incumbent upon counties to reimburse taxing districts which operate ambulance service in accordance with the formula provided by that statute, without any deduction or withholding for service fees paid by users or revenue from any other source.

You indicate that Harvey County has in the past reimbursed the cities of Hesston, Burrton, Halstead, Sedgwick and Newton City in accordance with the statutory formula but deducted therefrom service fees received by the ambulance operations in these taxing districts. In addition, in the past the county has contracted with the City of Newton separately on this basis, also providing for deduction of service fees from the reimbursement.

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You question whether the county may contract with other cities on this same basis, or whether the county may simply distribute the proceeds of the county ambulance levy among the taxing subdivisions entitled to share therein, on the basis prescribed by K.S.A. 19-261. The right to reimbursement prescribed by this provision is, of course, a statutory mandate, and in my judgment, each of the affected taxing subdivisions is entitled to reimbursement on the basis of the statutory formula.

You indicate that the procedure followed in the past has required the county to draw upon revenue sharing funds to meet fully its contractual obligations to the City of Newton, but the procedure was followed in order best to cooperate with all taxing subdivisions involved, to permit each to fund its separate service as fully as possible. You question whether a distribution strictly according to the statutory formula will achieve such equitable results as in the past. It may be that distribution strictly according to the statutory provision will leave some taxing subdivisions short of the necessary funds for their local operations. However, the statutory direction is plain, and each is entitled to insist upon reimbursement strictly according to the statutory formula. Any contract with one taxing subdivision which would deprive any other subdivision of its statutory reimbursement right would be subject to attack on that ground, in my judgment, for there is simply no authority for a distribution of reimbursement funds on any basis other than that provided by statute.

Yours very truly,



CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj