



STATE OF KANSAS

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ATTORNEY GENERAL

July 22, 1980

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ATTORNEY GENERAL OPINION NO. 80- 156

Mr. Vernon D. Grassie  
Assistant Crawford County Attorney  
Judicial Center  
4th & Pine  
Pittsburg, Kansas 66762

Re: Counties and County Officers--Ambulance Service--  
Reimbursement of Other Taxing Districts

Synopsis: If the county does not levy a tax to fund its ambulance service operations, the county has no obligation under K.S.A. 1979 Supp. 19-261 (as amended by L. 1980, ch. 87, §1) to make any payment of county funds to any separate taxing district in the county which provides ambulance services in said district.

Revenue derived from ambulance service charges must be budgeted and accounted for as required by K.S.A. 79-2925 et seq. Cited herein: K.S.A. 1979 Supp. 19-261 (as amended by L. 1980, ch. 87, §1) K.S.A. 1979 Supp. 79-2925 (as amended by L. 1980, ch. 89, §4), K.S.A. 79-2927.

\* \* \*

Dear Mr. Grassie:

You inquire whether under K.S.A. 1979 Supp. 19-261 the county must reimburse the City of Pittsburg, a taxing district which provides ambulance service in the district, if the county does not levy a tax for ambulance services in the coming year. You advise that revenue derived from ambulance service charges has

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been accumulated over the past several years in a special fund and that the county now wishes to use that fund to operate the ambulance service without resort to a tax levy.

K.S.A. 1979 Supp. 19-261 (as amended by L. 1980, Ch. 87, §1) provides, in pertinent part:

"The board of county commissioners of any county may provide as a county function or may contract with any city, person, firm, or corporation for the furnishing of ambulance services within all or any part of their respective counties upon such terms and conditions, and for such compensation as may be agreed upon which shall be payable from the county general fund. 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 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 services."  
(Emphasis added.)

Consistent with previous opinions of this office, you have expressed the view that the apparent purpose of the reimbursement requirement is to insure that the residents of a city or other taxing district which provides ambulance services are not burdened by taxes to be used for the support of two or more ambulance services while receiving the benefits of service from only one such operation. As former Attorney General Curt Schneider expressed, "[t]he act is designed not only to prevent duplicate or overlapping services, but also to relieve the financial burden of supporting duplicate services." Attorney General Opinion No. 76-215, p. 2. You argue, therefore, that if the county levies no tax for ambulance services, the county should not be liable for the reimbursement required by 19-261, since the dual tax burden sought to be prevented by the statute will not occur.

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We concur in that interpretation. As former Attorney General Vern Miller wrote in a 1970 opinion addressed to you and to the Pittsburg city attorney, "[a]llthough the statute is not free from ambiguity, the legislative intent seems to have been to return to a taxing district within a county the share of tax funds which were derived from such district for ambulance services when the taxing district provides ambulance services to the citizens of that district separate and apart from the county's ambulance services." (Emphasis added.) Opinions of the Attorney General, Vol. VI, p. 502. Obviously, if the county levies no tax to fund the county's ambulance service, there is no concern about a double tax burden imposed by the county and the separate taxing district for ambulance services in the county.

Significantly, the statute in question makes no express provision for tax funds to be reimbursed, speaking only in terms of the county general fund budgeted for ambulance service purposes, but we think that this is the only reasonable construction of the statute. Any other construction would impose a requirement on the county to provide a subsidy for ambulance services provided by the separate taxing district or districts out of county funds, a requirement which would unfairly burden those county taxpayers who would receive no benefit from the ambulance services provided by the separate districts. We think that such an interpretation of the statute is untenable, especially in consideration of the word the legislature used to impose the duty in question---"reimburse." "Reimburse" means "to pay back (an equivalent for something taken, lost, or expended) to same; repay . . . to make restoration or payment of an equivalent to . . . a person . . . ." Webster's Third New International Dictionary (Unabridged Edition, 1966), p. 1914. In our judgment, the statute only makes sense to refer to a reimbursement of tax levy funds to the separate taxing districts to insure that county residents are not doubly-taxed for ambulance service operations, as discussed at length in the foregoing and in the previous opinions mentioned above. Accordingly, if the county does not levy a tax to fund its ambulance service operations, the county has no obligation under 19-261 to make any payment of county funds to any separate taxing district in the county which provides ambulance services in said district.

You further inquire whether the county may operate its ambulance service with the revenues collected in the above-described special fund without budgeting said funds. We invite your careful consideration of the Budget Law, K.S.A. 79-2925 et seq. Note particularly the requirements of K.S.A. 79-2927, which section provides, in pertinent part, as follows:

"The governing body of each taxing subdivision or municipality shall meet not later than the first day

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of August of each year, and shall respectively make in writing on forms furnished by the director of accounts and reports a budget properly itemized and classified by funds and showing all amounts of money to be raised by taxation and from all other sources for the ensuing budget year. The budget shall show in parallel columns all amounts and items included and to be expended for the ensuing budget year and the amount appropriated for corresponding or other items during the current budget year and all amounts expended for corresponding or other items during the preceding budget year.

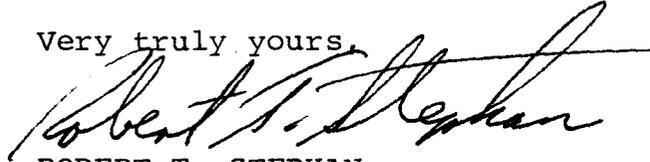
"The budget shall show in parallel columns the amount of revenue actually received from taxation and from sources other than direct taxation, with the amount from each source separately stated for the preceding budget year and the amount actually received plus the amount estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received from taxes and from other sources during the ensuing budget year, with the amount estimated to be received from each source separately stated."  
(Emphasis added.)

In our judgment, service charges collected by the county for ambulance services come within the meaning of "other sources" of funds referred to in the foregoing statute. Indeed, the only moneys exempted from the Budget Law's requirements are those expressly mentioned in K.S.A. 79-2925 (as amended by L. 1980, ch. 89, §4). In short, the revenue derived from ambulance service charges must be budgeted and accounted for as required by K.S.A. 79-2925 et seq.

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Since the other questions you have raised were premised upon the assumption that the county, under 19-261, would be required to make a payment to the city, contrary to our opinion expressed above, further consideration of these questions is unnecessary.

Very truly yours,



ROBERT T. STEPHAN  
Attorney General of Kansas



Steven Carr  
Assistant Attorney General

RTS:BJS:SC:pf