

Placer County Fire Districts Financial Stability Taskforce Draft Report

Independent Fire Districts Reorganization

(Placer Hills, Foresthill, Newcastle, Penryn)

Overview

The financial stability of the Placer County Independent Fire Districts has been actively under discussion for at least the last 4-5 years. The Districts participated in the Local Agency Formation Commission's (LAFCO) Municipal Service Review (MSR) of the Placer County fire services that was recently published. The Districts also participated in the County's recently completed "Fire Study" and the evaluation of additional "special tax" ballot measures in both the local Fire Districts and the County's Service Areas with fire powers.

The Fire Districts now find themselves in a perilous financial position, unable to sustain the current levels of services and facing future bankruptcy. The Fire Districts' Boards have been discussing jointly, options for the future of local fire services. The fiscal and quality of life impacts resulting from local fire districts going out of business are significant for all communities. The impact on the housing market from the lowering of the Insurance Services Office ratings and the inability of our local citizens to obtain fire insurance, will result in a reduction in new housing construction, result lower valuations, and corresponding reduced property tax revenues.

An additional impact now facing the Districts is retention and recruitment of firefighters/paramedics. The impact of not being able to pay comparable salaries and benefits is resulting in the loss of current firefighter/paramedic employees to other agencies.

The four Districts' current staffing plan for the 6 staffed stations is 12 firefighter positions (Captains, Engineers, Firefighters), of which 4 positions are Advanced Life Support (ALS) certified (paramedics). Placer Hills and Foresthill provide ALS level service. There are two Fire Chiefs (one serving Placer Hills/Foresthill/Newcastle and one serving Penryn). In addition, there are 2 Battalion Chief level positions and 2 Business Managers (one serving Placer Hills and Newcastle and one serving Foresthill).

The Task Force has developed a Short Term solution to address the current staffing crisis. There is also the longer term solution involving the feasibility to reorganize the Fire Districts with several options for consideration. In discussions with LAFCO representatives, this reorganization process will more than likely take one year to complete the approval process.

Adequate funding of the Fire Districts remains the primary concern and is vital to maintaining and improving the fire service levels in the unincorporated areas of our County. As has been seen in recent conflagration fires in California, support of local fire resources is critical to providing fire protections for all of the citizens of the State of California. For example, on the Thomas Fire in Ventura County, 50% of the fire engines assigned to that incident were provided by Cities and Fire Districts from throughout California. Federal Agencies provided 22% of the resources, Cal Fire 15%, and the State Office of Emergency Services 13%. Funding and supporting our local fire districts in Placer County must be a public safety priority for locally elected officials.

Step No.1 - Short Term Solutions to address the four fire districts' staffing crisis.

Summary:

The local Placer County Independent Fire Districts have for some time been experiencing staffing challenges. Fire stations are being periodically closed due to lack of available staffing. Fire agencies in Placer County and the Sacramento region are currently testing for firefighters/paramedics to establish hiring lists to fill several hundred firefighter vacancies. The Districts' financial inability to pay a normal living wage, comparable to the professional municipal fire departments that are currently testing, will and has resulted in the loss of District firefighter/paramedic positions. The public safety threat is going to rapidly escalate.

The Fire Districts' immediate need is for additional funding to increase our wages to enable the Districts to retain the limited trained staff we currently have. If the Districts are unable to rapidly remedy this critical pay deficiency, we will be unable to recruit, hire, and train personnel quickly enough to prevent a catastrophic failure in the delivery of regional fire, rescue and emergency medical services to our local communities, Placer County, and the State of California.

Discussion:

Solution A – Immediately increase the pay for all existing personnel to the same level as the South Placer FPD.

The Task Force has developed an accounting for each of the four districts to reflect the cost associated with implementing Solution A. The preliminary cost listed below is based on current staffing levels. Without additional revenue, the estimated cost to implement this solution will necessitate the closing of 1-2 fire stations.

Solution B – Increase the salary and benefits to the same salary and benefits levels as the South Placer FPD.

This second solution (Solution B) is problematic in that it would require Foresthill, Newcastle, and Penryn to establish new contracts with PERS. This approach is counterproductive to the long term plan to reorganize the Districts. However, determining the cost is still valuable in that as part of the LAFCO reorganization application, the Districts would be required to submit a proposed five year budget for the new district.

Fiscal Impact:

The estimated first year costs to implement **Solution A** is approximately \$1.2 to \$1.3 million.

Please note that the costs for this option will increase starting next fiscal year due to starting salary ranges assigned to each District's personnel and their future eligibility to receive a higher step level. There will then also be a corresponding increase in associated costs for these full-time positions.

It is also worth noting that although this proposal would bring all the local district personnel up to a salary level equal with the South Placer FPD, their (SPFPD) current salaries are below levels of other Placer County and Sacramento regional agencies.

The estimated first year cost to implement **Solution B** is approximately \$2.0 to \$2.1 million.

Please note that the Task force is not requesting or recommending that Solution B be implemented at this time. However, as part of financing the reorganized Fire District, these costs will need to be included in any financial evaluation and proposed budget documents

Step No. 2 - Reorganize the Four Fire Districts.

Option A - Reorganize the four fire districts into a single Independent Fire District, and annex the County Service Areas, as listed below, into the newly formed full-service Independent Fire Protection District.

Summary:

The LAFCO municipal service reviews have recommended repeatedly for years, that it makes logical sense to consider consolidating local fire districts. The Task Force recommends that this option be evaluated and considered. A key issue is the funding for local Fire Districts. Currently, the AB8 portion of the property tax for our four districts averages around 6.18 percent. Statewide the average percentage for fire districts is 18%, and in the case of Sacramento Metropolitan FPD, the percentage is 21%. The Task Force recognizes that equalizing the tax revenue for all Districts is absolutely necessary for the Districts to fund both current operations and future increases in operating costs.

In addition to the County's capital fire assets depreciation funding requirements (see discussion on Page 9), the four fire districts have a number of major capital equipment and fire station projects that require funding. A listing is attached (Attachment #4) that details these critical capital needs that exceed \$14 million dollars.

The Task Force initially considered the option to simply reorganize the four districts into a non-contiguous fire district. However, from an operational perspective and in evaluating a logical fire service delivery model, the Task Force recommends that an expanded concept be evaluated. The LAFCO reorganization process is complex and requires detailed operational plans and fiscal analyses. Therefore, carefully moving forward with a logical reorganization plan is recommended.

Discussion:

In reviewing the LAFCO procedures for reorganizing the fire districts, a key item to be considered is the aspect of a retirement system contract. Currently, only Placer Hills has a retirement system contract for its employees; the other three Districts do not provide that benefit. Based on LAFCO *reorganization process*, Placer Hills would be the parent organization because it already has a Public Employment Retirement System (PERS) contract. The employees in the other three Districts would then simply be new employees of the reorganized fire district (with a new agency name approved by LAFCO), utilizing the existing Placer Hills PERS contract. Under the LAFCO *consolidation process*, the existing Placer Hills PERS contract would terminate and Placer Hills FPD would be faced with a new actuarial from PERS that would require all debts

be paid off within ten years plus interest. This actuarial debt cost could be significantly more than current unfunded liabilities. A new consolidated fire district would also have to establish a new PERS contract. The Task Force, therefore, considers the reorganization process the most appropriate alternative to pursue.

In evaluating the establishment of a functional and operationally effective independent fire district, the Task Force asked the logical question as to whether this reorganization addresses the long range scenario of providing a cost effective and comprehensive fire protection delivery system in Placer County. Evaluating fire station locations, response times, move-up and cover, and logical service area boundaries are of primary concern. In looking at the locations of the current and future planned fire stations, the option to include County Fire Stations in the reorganization process appears to be logical and would provide a functional and practical service delivery area. In addition, it would establish a contiguous boundary for the new independent fire district.

The proposed boundary of the newly formed district would include County Service Area 28, Zone 6B, Zone 76, Zone 97, Zone 137, Zone 150, Zone 189, and Zone 193, in addition to the four existing fire districts (See Attachment #1). This proposed boundary would constitute a contiguous land area, and would provide a functional fire district service area. The new District will provide fire, rescue, and advanced life support medical services to the unincorporated areas of Placer County. Also, the new district would continue to operate under the State Master Mutual Aid Agreement, and be in a position to execute automatic aid agreements with other fire agencies that border the district's boundaries.

In evaluating CSA 28, Zone 150, the Task Force has elected to include this zone in the proposed reorganized Fire District. However, there is currently no "County" facility to house a full-time station to serve this Zone and the Interstate 80 corridor over Donner Summit. The recommendation is for the new Fire District to contract with Cal Fire to serve this zone under the Amador funding plan utilizing their Fire Station #33 in Alta. The Dutch Flat volunteer staffed station and the Alta FPD are within Zone 150.

The Task Force is also recommending that CSA 28, Zone 165 (Dry Creek) be included in the proposed new Fire District. However, there may be value in exploring annexing or contracting services in Zone 165 with adjacent fire service agencies, i.e., Sacramento Metropolitan FPD (Sac Metro) and Roseville City FD. The rationale for making this recommendation is due to the proximity of existing fire stations both in the City and just across the County line in Sacramento County. The ability of these agencies to provide services to this part of Placer County is both operationally logical and fiscally supported. It should be noted that Sac Metro already protects a portion of Placer County adjacent to this CSA area and, therefore, it may make practical sense to evaluate having Sac Metro provide the fire protection service for this CSA area.

The proposed new Fire District also includes the large "wilderness" area shown in green on the County's Fire District map. The primary rationale for including this area is that based on preliminary information, it appears the Fire Fund 170 ad valorem property tax revenues includes any private lands in the "wilderness" area. Since currently it is difficult to identify these private lands and corresponding Tax Reporting Areas (TRA), the Task Force recommends to include this

area in the proposed new Fire District. This area is most likely within a National Forest and the primary responsibility of the Forest Service, or is designated SRA, and the responsibility of Cal Fire.

The chart below lists the Districts/CSAs and stations to be included in the proposed new fire district:

District/CSA	Station	Staffing
Foresthill FPD	#88 (Foresthill Town)	Full-time
Foresthill FPD	#89 (Foresthill)	Apparatus Storage
Foresthill FPD	#90 (Todd Valley)	Full-time
Newcastle FPD	#41 (Newcastle)	Full-time
Penryn FPD	#38 (Penryn)	Full-time
Placer Hills FPD	#84 (Meadow Vista)	Full-time
Placer Hills FPD	#85 (Applegate)	Apparatus Storage
Placer Hills FPD	#86 (Weimar)	Full-time
CSA 28, Zone 6B	#78 (Sheridan)	Paid-Call
CSA 28, Zone 76	#70 (Lincoln)	Full-time
	#73 (Fowler)	Paid-Call
	#74 (Thermalands)	Paid-Call
	#75 (Paige)	Paid-Call
CSA 28, Zone 97	#77 (Sunset)	Full-time
CSA 28, Zone 137	#31 (Iowa Hill)	Volunteer
CSA 28, Zone 150	#32 (Dutch Flat)	Volunteer
CSA 28, Zone 165	#100 (Dry Creek)	Full-time
CSA 28, Zone 189	Future Station (Bickford)	Proposed Full-time
CSA 28, Zone 193	#180 (Atwood)	Full-time
	#182 (Ophir)	Full-time
	#184 (Lone Star)	Paid-Call

Operations/Staffing:

The Task Force has developed a proposed organization staffing plan and associated costs for the new Fire District (See Attachments #2A & #2B). The organizational structure provides for the administration, fire/rescue/emergency medical operations, and fire prevention services. As discussed below, other support functions critical to the overall Fire District operations are currently being evaluated and a plan to address these vital services will be developed by the Task Force.

The initial plan is to start the new Fire District with a combination of the current staffing levels but with an enhanced staffing level at several key stations. However, a multi-year plan will be developed to ultimately obtain a nationally accepted staffing plan of three (3) personnel per engine at all staffed stations in the District and equipped and staffed at the Advanced Life Support (paramedic) level.

To bring the new fire District on-line, the Task Force anticipates a minimum of one year to effectively get the organizational structure in place. The recruitment of the personnel for

staffing the fire stations and support functions will require this minimum time-frame to complete the process.

Under this option, the new District would consist of 11 staffed fire stations and 9 Paid-Call/Volunteer or apparatus storage stations.

Fiscal Impacts:

The Task Force has developed an estimate of adjusted revenue associated with equalizing the four fire district property taxes at 12%, 16%, and 18% (See Attachment #2). It is clear to the Task Force, and based on preliminary estimates, that it will require a minimum of a 16% tax share of the ad-valorem property taxes to financially stabilize both the fire districts and the County's CSA's to provide a standard level of service. The statewide average for fire districts portion of the property tax is 18% of the ad-valorem property taxes, with some districts as high as 21%.

As a point of comparison as to staffing costs, Attachment #3 provides a projection of station staffing cost savings for the Atwood and Ophir fire stations.

The existing "special taxes" of each of the Districts would remain in place, and LAFCO, as part of the reorganization process would create four improvement zones contiguous with each of the current district boundaries to define the special tax areas of the new District. This would also be true for any special tax areas currently in place in the CSAs. The new District would need to show via the consolidated budget that the revenues (special taxes) generated in each improvement zone are being spent in the respective improvement zone areas.

If the new Fire District is to be functional in Fiscal Year (FY) 2020-2021, the application and approval process through LAFCO would need to be completed by July 1, 2019 to allow for the Tax Reporting Area data to be modified by the Auditor-Controller Office, and to insure the new Fire District will start receiving the correct tax revenues for FY 2020-2021. In addition, and as previously stated, the Task Force anticipates needing a lead time of one year after LAFCO approval to both staff and organize the new Fire District. This then means the LAFCO process would need to be completed by July 1 of the preceding fiscal year in which the new Fire District will become operational.

Option B - Reorganize the Fire Districts as detailed in Option A, but include annexing the City of Auburn into the proposed new fire protection district.

Summary:

As noted in Option A, creating a functional and operationally effective independent fire district, evaluating fire station locations, response times, move-up and cover, and logical service area boundaries are of primary concern. In looking at the locations of the fire stations for the four fire districts, adjacent County fire stations, and the City of Auburn fire stations, the inclusion of the City area appears to be logical and would provide a functional and practical service area. In addition, it would establish a contiguous boundary wherein the City boundary would be contiguous with both County CSAs and the Newcastle Fire District.

Discussion:

The City, under this option, would relinquish fire powers and agree to be annexed into the newly reorganized Fire District. The current fire employees of the City of Auburn would become employees of the new district and remain under the PERS retirement system. The City would have to agree to transfer a portion of its property tax revenue to the new Fire District to compensate the new district for assuming all operational and fiscal liabilities.

It is feasible to reorganize the four Districts and the County areas into a contiguous district if the City of Auburn elected not to be a participant in the reorganization application to LAFCO. If the City elected to be a part of the new District and the County did not, the new District would not be contiguous. The reorganized Fire District can only have a contiguous boundary by annexing portions of the County CSAs.

District/City	Station	Staffing
Auburn City	#121 (Uptown)	Paid-Call
Auburn City	#122 (Old Town)	Full-time
Auburn City	#123 (Folsom Road)	Paid-Call

Operations/Staffing:

Auburn City currently has 3-0 and 2- 0 staffed engines at their Sacramento Street Station 122. It is understood that 3 of those positions are SAFER Grant funded and the funds terminate at the end of calendar year 2017. The Task Force has initiated preliminary discussions with City representatives to ascertain if there is any interest in either annexing the City into the new Fire District or assessing other opportunities for shared services. Per our operational plan, the Auburn City Station 122 would be upgraded to an ALS (paramedic) level of service.

It should be noted that Auburn City Fire Stations 121 and 123 are not currently configured for full-time staffing (lack of living quarters, kitchen and sleeping facilities).

The City also does not currently have a fire chief, but utilizes the Police Chief as the Public Safety Director. They also have two full-time Division Chief positions.

Under this option, the new District would consist of 12 staffed fire stations and 11 Paid-Cal/Volunteer or apparatus storage stations.

Fiscal Impacts:

Undetermined at this time. However, a fiscal evaluation should include staffing one station in the City of Auburn with two engines with one at 3-0 staffing at the ALS (Paramedic) service level, and one at the 2-0 level BLS.

Additional Reorganization Discussion Items

Revenue

The issue surrounding the AB8 portion of the property tax that fund fire districts cannot be dismissed. Providing a stable and adequate funding methodology for fire districts and the county service areas, must be a fundamental responsibility of the local county government. This reallocation of the tax rates is accomplished in the LAFCO reorganization process, and the County cannot avoid this funding obligation if fire districts are to continue to provide services to multiple communities in Placer County. The Districts need at least 16% of the base property tax to fully fund their operations and provide for the future capital depreciation costs. This reallocation of tax dollars from the current CAL FIRE contract to the ad valorem property tax base of the newly reorganized fire district is the legal and acceptable methodology established through the LAFCO process.

To address the immediate staffing concerns, the Task Force has developed a document titled the "Placer County Fire Districts Relief Act of 2018" (See Attachment #5). The proposed language provides further background regarding the funding challenges facing fire districts today and provides a proposed outcome regarding this critical funding needs. The document also provides further support for the long term solution identified in Step No. 1 related to the reorganization of the fire districts.

Special Taxes

The Districts participated in the study conducted by the County's consultant to evaluate the potential to pass additional special taxes to fund fire services in the Districts and the County Services areas. Ultimately, the consultant recommended not proceeding with a special tax election for the County Service Areas and in the Districts with the exception of Penryn.

Penryn found itself in a financial insolvency position that would require the District to shut down operations July 1, 2017. The voters in their district ultimately approved a special tax of \$240 per parcel in addition to the existing \$75 per parcel special tax

In the case of Foresthill, the independent survey reflected a potential of 66 % of the residents would approve a special tax of \$180 dollars. The District Board elected to conduct the election; however, they only received a 61% approval level, not the 66 2/3% required for approval. The Foresthill residents currently pay \$130 in special taxes.

The Placer Hills initial survey reflected a potential approval rate of 57%, not enough for the consultant to recommend their Board proceed with an election. Placer Hills had listed a \$90 special tax amount in the survey. From a funding perspective, this is approximately 1/3 the necessary revenue to allow the District to stabilize its operations. The Placer Hills residents currently pay \$130 per parcel in special taxes.

The survey results from the County Service Areas were in several cases below 50% potential approval, and the County elected not to proceed with a special tax election.

However, the County has consistently insisted the Districts go back to voters to obtain additional revenues via additional special taxes. Each of the District already have special taxes previously approved by the voters. This option just does not appear to be a viable approach even with the temporary suspension of the Cal Fire SRA tax.

The Task Force, in considering the subject of additional “special taxes”, would propose that if the County was to reallocate the ad valorem tax rate to a level that sustained the newly reorganized district, the new Fire District would commit to conducting a special tax election within one to two years of its formation. The intent of this election would be to equalize the current special taxes across the entire district so as all property owners pay the same amount. On the assumption this new equalized special tax will result in additional revenues to the new Fire District, the District would be prepared to reimburse the County a portion of the new revenues (to be negotiated).

Human Resources/Recruitment/Employees Relations

The Task Force is current evaluating the options to provide these services for the new Fire District. Options currently being evaluated are initially contracting out these services with eventually bringing these functions in-house and under the direct management of the new Fire District

Communications/Dispatching Services

The Task Force is evaluating options to provide districtwide communications and dispatching services. Initial discussions have been conducted with the Sheriff’s Office to consider funding additional dispatcher positions in the current Sheriff’s Office Dispatch Center that would be dedicated to the fire delivery system. In addition, a review of the current computer aided dispatch system and its ability to provide current technological services with integration into a records management system will be vital for the new Fire District to incorporate into its operations.

Governance

The details regarding the governance still need to be addressed in detail but the Task Force is confident that an acceptable governance structure can be developed that will provide for both a transitional and long term structure that provides representation from the new Fire District and County land area.

The recent South Placer (SPFPD) and Loomis LAFCO consolidation application detailed both a transitional and permanent Board of Directors plan. The new Fire District could be initially governed by a seven (7) member board made up of representatives from each of the four existing Fire District boards and two persons appointed by the County until the next election cycle. Thereafter, as member terms expire, the Board of the successor District will be reduced to five (5) Board Members. The new board could then have 3 persons elected at large from the current boundaries of the four Fire Districts and two (2) from the County areas.

As proposed by SPFPD in their application to LAFCO, members of the four Fire District Boards that stepped down, will take part as “community members” of a Board Committee. The

committee could then be advisory to the Fire Chief and the Board regarding implementation of the service plan and the progress of the reorganized Fire District.

Depreciation

A significant component of the funding for the reorganized Fire District is to evaluate and calculate the depreciation of the County fire apparatus, capital equipment, and fire facilities. A survey and site visit will be required to facilitate the development of a depreciation schedule of these County assets. Typically, these costs can be transferred to the reorganized Fire District at the time of the LAFCO process on a permanent basis, or be funded by the County on an annual basis. If the new Fire District is to assume this liability from the County, then an agreed upon methodology to fund these significant costs must be developed.

Employees

As stated previously, the reorganized Fire District will need lead time to fill the many vacant positions that will be established. Obviously, the Fire District will offer lateral transfer positions for Cal Fire employees currently working in Placer County. Absent the Fire District's ability to fill the vacant positions by this lateral transfer process, the Fire District will conduct an open-promotional recruitment on a statewide basis. As stated previously, employees of the Foresthill, Newcastle, and Penryn Fire Districts will be transferred to the newly reorganized Fire District.

Cal Fire Role

The role for Cal Fire in Placer County will remain as it currently exists since the proposed reorganization of the Fire Districts and annexation of the CSAs does not impact or remove areas of the County that are protected under the State Responsibility Areas (SRA). The lands designated SRA are determined by the State Board of Forestry and Fire Protection. The SRA overlay does change when a City annexes SRA areas, with that area then becoming designated local responsibility area (LRA). The only other lands that are exempt from the SRA designation are Federal lands.

Cal Fire's primary job will be to continue providing fire protection and they will remain responsible for wildland/urban interface fires in the areas of the County designated SRA.

The Placer County Operational area is dependent on the mutual cooperation and response of both local government and Cal Fire resources to protect the wildland urban interface areas of Placer County.

Other Topics

The Task Force has also discussed on a preliminary basis the concept of creating Community Facilities Districts (CFD) in areas of the new Fire District. This concept will require additional research and discussion.

The Task Force has not considered the concept of forming a Joint Powers Authority (JPA). However, the topic has been brought forward by members of the County Staff. Typically, JPAs are designed to jointly manage a specific function in the fire service, such as communications/dispatch services or a regional training center. Under this concept, individual

agencies (e.g., Cities and Fire Districts) jointly manage the specific function, but continue to be responsible for all the other city functions and/or operating a fire agency. In other words, the agencies have other functions that require the agency to stay independent, and only use the JPA concept to manage specific services.

The intent of reorganizing the Fire Districts is to create efficiencies and cost savings. To create a JPA of several fire agencies does not seem to be a practical solution to achieve that intent. In a JPA, all the Districts would remain as legal separate entities, and their administrative services such as budgets, audits, insurance, board meetings etc. and associated costs would still remain. The Districts will only exist to send money to the JPA to run the fire operations, but still have these other on-going costs.

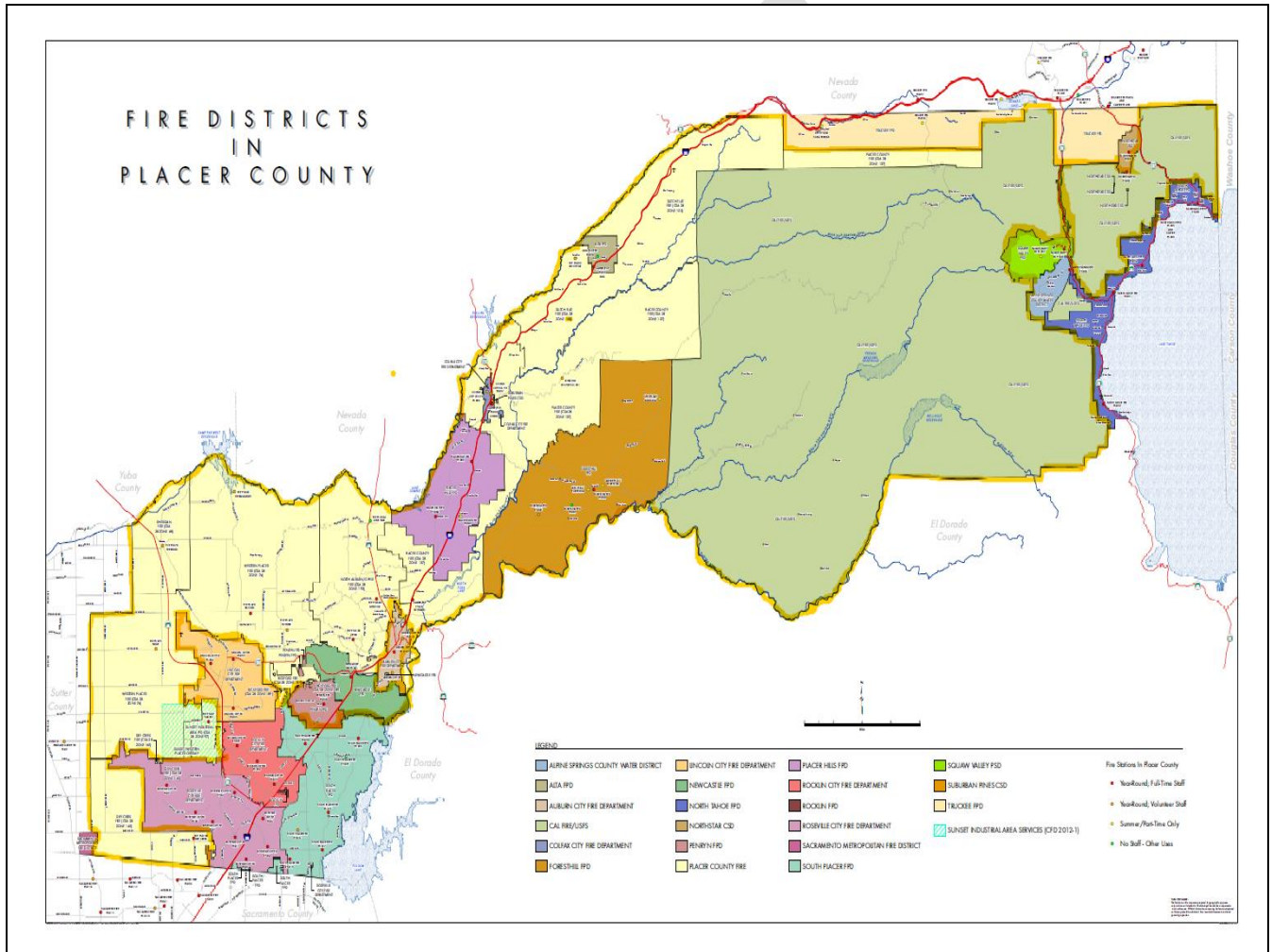
This use of a JPA does not appear to be either logical or a fiscally sound approach to addressing the underlining fiscal challenges facing the independent Fire Districts and the County CSA's that provide fire services.

DRAFT

ATTACHMENT #1

FIRE DISTRICT BOUNDARY MAP

(Boundary Shown in Yellow)



FIRE DISTRICT STAFFING PLAN AND PROJECTED COSTS

DRAFT 01/30/18

CURRENT LINE STAFFING

District	Station	Staffing	Level	Cost @ SP Top Step and Benefits*
Foresthill FPD	88	2	ALS	\$841,785
Foresthill FPD	90	2	ALS	\$841,785
Newcastle FPD	41	2	BLS	\$821,106
Penryn FPD	38	2	BLS	\$821,106
Placer Hills FPD	84	2	ALS	\$841,785
Placer Hills FPD	86	2	ALS	\$841,785
Lincoln (CSA 28, Zone 76)	70	2	BLS	\$821,106
Sunset (CSA 28, Zone 97)	77	3	ALS	\$1,173,564
		3	BLS	\$1,152,885
Atwood (CSA 28, Zone 193)	180	3	BLS	\$1,152,885
		3	BLS	\$1,152,885
Ophir (CSA 28, Zone 193)	182	2	BLS	\$821,106
Dry Creek (CSA 28, Zone 165)	100	2	BLS	\$821,106
Total Line Staffing		30	PER SHIFT	\$12,104,889
Overtime (18%)**				\$2,178,880
Limited-Term Firefighters (5%)				\$605,244
Total Line Staffing Costs				\$14,889,013
Battalion Chief Coverage (24/7)				
Battalion Chief	6		2 PER SHIFT	\$1,106,568
Total BC Staffing Costs				\$1,106,568
Administration Costs				
Fire Chief	1			\$215,875
Deputy Chief	1			\$192,104
Division Chief	2			\$320,846
Admin Captain	2			\$270,000
Business Manager	1			\$124,860
Account Technician	1			\$92,505
Admin Assistant	3			\$225,000
Maintenance /Support	2			\$180,000
Total Admin and Maintenance Division Costs				\$1,621,190
Total Staffing Costs			Sub-Total	\$17,616,771
(Operations/Maintenance/Administration)				81.47%
Daily Operations				
Services and Ops	12%			\$2,114,013
Dispatch/Communications	3%			\$528,503
Fixed Assets	1%			\$176,168
Reserve Funding/Capital Improvement				
Facilities	3%			\$528,503
Apparatus	3%			\$528,503
Major Equipment	0.75%			\$132,126
Other Services				
Contract Fire Services***				\$275,000.00
Total Daily Operations/Reserve Costs/Services			Sub-total	\$4,007,816
				18.53%
Totals Budget Costs				\$21,624,587

Notes:
 * Projected Costs at South Placer Salary Rates and Benefits with Minimum Overtime.
 ** Does not include strike team overtime.
 *** Proposed Contract with Cal Fire to Staff Station 33 (Alta) under the Amador Plan.

Current Funding (Revenue) Levels (FY 2017-2018)

Fire Districts	Revenue	Notes
Penryn FPD	\$938,000	Includes Special Taxes
Newcastle FPD	\$736,600	"
Placer Hills FPD	\$2,055,400	"
Foresthill FPD	\$1,210,200	"
Sub-Total	\$4,940,200	
Placer County		
CSA #28 Zone 193	\$2,738,837	Includes Special Taxes
CSA #28 Zone 137	\$0	*
CSA #28 Zone 76	\$188,179	* Special Benefit Fees
CSA #28 Zone 97	\$4,124,105	**
CSA #28 Zone 189	\$24,490	* Special Taxes
CSA #28 Zone 6B	\$45,880	* Special Taxes
CSA #28 Zone 150	\$61,769	* Special Taxes
CSA #28 Zone 165	\$1,041,921	Includes Special Benefit Fees
SIA CFD/WPWMA	\$203,848	FY 2016/2017
Fire Fund - 170	\$2,528,176	Includes Taxes/Service Fees
General Fund/Other Funds- 170	\$1,478,770	***
Funded Capital Depreciation	\$261,487	Fire Fund/CSA 7 Yr Lease Payment
Sub-Total	\$12,697,462	
Total Current Combined Revenues		\$17,637,662

Projected Budget Surplus/Deficit **(\$3,986,925)**

Notes:
 * No Direct CSA Ad Valorem Taxes - CSA does pay ad valorem property taxes into the Fire Fund 170.
 ** Fire Services Contract Revenue for Sunset Industrial Area Zone 97 (Station 77).
 *** County Cost to cover the short fall in the Fire Fund 170 - (General Fund \$1,098,000, Other Funds \$380,770).

CAL Fire Contract Cost for Labor/Dispatch/Administrative Fee: \$12,134,769 (FY2017-2018)
\$3,979,288 Paid Out of Fire Fund for Cal Fire Contract (FY2017/2018)
 Projected Cal Fire Contract Costs: (FY2018/2019) \$12,719,084; (FY2019/2020) \$13,332,166.
 Above County Revenues to do not include ad-valorem taxes from CSA Zones that are multi-functional (Roads/Lights/Fire).

Alternate Option - Create Equalized Special Tax Overlay for the Reorganized Fire District

District Wide Special Tax Overlay	Projected Revenue	
		\$2,833,350
	Less Current Special Taxes/Benefit Fees	\$2,358,908.00
	Net Revenue	\$474,442
(Based on equalized rate overlay of Placer Hills FPD Special Taxes of \$130 per Parcel)		
District Wide Special Tax Overlay	Projected Revenue	\$6,865,425
	Less Current Special Taxes/Benefit Fees	\$2,358,908.00
	Net Revenue	\$4,506,517
(Based on equalized rate overlay of Penryn FPD Special Taxes of \$315 per Parcel)		

Note: The above Alternate Option calculations are very preliminary numbers. The Task Force does not currently have an accurate count of parcels in all the CSA's and the Fire Fund 170.

ATTACHMENT #2A		Page 2																			
PROJECTED AD-VALOREM/SPECIAL TAX REVENUES				CURRENT LINE STAFFING																	
Revenues at the 12% Property Tax Level				Revenues at the 16% Property Tax Level				Revenues at the 18% Property Tax Level													
PFPD		\$ 1,190,444.33		PFPD		\$ 1,398,217.44		PFPD		\$ 1,502,103.99											
NFPD		\$ 1,187,336.12		NFPD		\$ 1,413,261.49		NFPD		\$ 1,526,224.18											
PHFPD		\$ 2,885,166.64		PHFPD		\$ 3,510,248.85		PHFPD		\$ 3,822,789.96											
FFPD		\$ 1,535,385.57		FFPD		\$ 1,777,577.42		FFPD		\$ 1,898,673.35											
	Sub-Total	\$ 6,798,332.65			Sub-Total	\$ 8,099,305.20			Sub-Total	\$ 8,749,791.47											
CSA #28 Zone 193		\$ 3,979,938.46		CSA #28 Zone 193		\$ 5,147,044.27		CSA #28 Zone 193		\$ 5,730,597.18											
CSA #28 Zone 137		\$ - *		CSA #28 Zone 137		\$ - *		CSA #28 Zone 137		\$ - *											
CSA #28 Zone 76		\$ 188,179.00 **		CSA #28 Zone 76		\$ 188,179.00 **		CSA #28 Zone 76		\$ 188,179.00 **											
CSA #28 Zone 97		\$ 4,124,105.00 ***		CSA #28 Zone 97		\$ 4,124,105.00 ***		CSA #28 Zone 97		\$ 4,124,105.00 ***											
CSA #28 Zone 189		\$ 24,490.00 *		CSA #28 Zone 189		\$ 24,490.00 *		CSA #28 Zone 189		\$ 24,490.00 *											
CSA #28 Zone 6B		\$ 45,880.00		CSA #28 Zone 6B		\$ 45,880.00		CSA #28 Zone 6B		\$ 45,880.00											
CSA #28 Zone 150		\$ 61,769.00 *		CSA #28 Zone 150		\$ 61,769.00 *		CSA #28 Zone 150		\$ 6,769.00 *											
CSA #28 Zone 165		\$ 1,497,670.55		CSA #28 Zone 165		\$ 1,911,049.73		CSA #28 Zone 165		\$ 2,117,739.32											
SIA CFD/WPWMA		\$ 203,848.00		SIA CFD/WPWMA		\$ 203,848.00		SIA CFD/WPWMA		\$ 203,848.00											
Fire Fund - 170		\$ 16,057,661.48 ****		Fire Fund - 170		\$ 20,644,335.30 ****		Fire Fund - 170		\$ 22,937,672.21 ****											
General Fund/Other Funds -		\$ 1,478,770.00		General Fund/Other Funds -		\$ 1,478,770.00		General Fund/Other Funds -		\$ 1,478,770.00											
Funded Capital Depreciation		\$ 261,487.00		Funded Capital Depreciation		\$ 261,487.00		Funded Capital Depreciation		\$ 261,487.00											
	Sub-Total	\$ 26,183,541.48			Sub-Total	\$ 32,350,700.31			Sub-Total	\$ 35,379,279.72											
	Total	\$32,981,874.13			Total	\$40,450,005.51			Total	\$44,129,071.20											
Total Combined Revenues		\$ 32,981,874				\$ 40,450,006				\$ 44,129,071											
Total Budget Costs		\$21,624,587				\$21,624,587				\$21,624,587											
Projected Budget Surplus/D		\$ 11,357,287				\$ 18,825,419				\$ 22,504,484											
Notes:																					
* No Direct CSA Ad Valorem Taxes - CSA does pay ad valorem taxes into the Fire Fund 170, plus Special Taxes (Zone 189 & Zone 150).																					
** CSA #28 Zone 76 - No Ad-valorem property taxes, only Special Benefit Fees																					
*** CSA #28 Zone 97 - Contract Fire Services Revenue Only - No Ad-Valorem Taxes or Special Taxes																					
**** Fire Fund Secured Property Taxes \$1,708,536. Tax Rate 1.49%																					

FIRE DISTRICT STAFFING PLAN AND PROJECTED COSTS

DRAFT 01/30/2018

PROPOSED LINE STAFFING

District	Station	Staffing	Level	Cost @ SP Top Step and Benefits*
Foresthill FPD	88	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Foresthill FPD	90	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Newcastle FPD	41	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Penryn FPD	38	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Placer Hills FPD	84	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Placer Hills FPD	86	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Lincoln (CSA 28, Zone 76)	70	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Sunset (CSA 28, One Z97)	77	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
		3	BLS	\$1,152,885 (Captain-Engineer-Firefighter)
Atwood (CSA 28, Zone 193)	180	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
		3	BLS	\$1,152,885 (Captain-Engineer-Firefighter)
Ophir (CSA 28, Zone 193)	182	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Dry Creek (CSA 28 Zone 165)	100	3	ALS	\$1,173,564 (Captain-Engineer-Firefighter/Paramedic)
Total Line Staffing		39	PER SHIFT	\$15,214,974
Overtime (20%)**				\$3,042,995
Limited Term Firefighter (5%)				\$760,749
Total Line Staffing Costs				\$19,018,718

Battalion Chief Coverage (24/7)			
Battalion Chief	6		2 PER SHIFT
Total BC Staffing			\$1,106,568

Administration Costs			
Fire Chief	1		\$215,875
Deputy Chief	1		\$192,104
Division Chief	2		\$320,846
Admin Captain	2		\$270,000
Business Manager	1		\$124,860
Account Technician	1		\$92,505
Admin Assistant	3		\$225,000
Maintenance /Support	2		\$180,000
Total Admin and Maintenance Division			\$1,621,190

Total Staffing Costs (Operations/Maintenance/Administration)	Sub-Total	\$21,746,476	81.47%
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Daily Operations			
Services and Ops	12%		\$2,609,577
Dispatch/Communications	3%		\$652,394
Fixed Assets	1%		\$217,465
Reserve Funding/Capital Improvement			
Facilities	3%		\$652,394
Apparatus	3%		\$652,394
Major Equipment	0.75%		\$163,099
Other Services			
Contract Fire Services***			275,000

Total Daily Operations/Reserve Costs/Services	Sub-total	\$4,947,323	18.53%
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Totals Budget Costs	\$26,693,799
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Notes:
 * Projected Costs at South Placer Salary Rates and Benefits with Minimum Overtime.
 ** Does not include strike team overtime.
 *** Proposed Contract with Cal Fire to Staff Station 33 (Alta) under the Amador Plan.

Current Funding (Revenue) Levels (FY 2017-2018)		
Fire Districts		
Penryn FPD	\$938,000	
Newcastle FPD	\$736,600	
Placer Hills FPD	\$2,055,400	
Foresthill FPD	\$1,210,200	
Sub-Total	\$4,940,200	
Placer County		
CSA #28 Zone 193	\$2,738,837	Includes Special Taxes
CSA #28 Zone 137	\$0	*
CSA #28 Zone 76	\$188,179	* Special Benefit Fees
CSA #28 Zone 97	\$4,124,105	**
CSA #28 Zone 189	\$24,490	** Special Taxes
CSA #28 Zone 68	\$45,880	* Special Taxes
CSA #28 Zone 150	\$61,769	* Special Taxes
CSA #28 Zone 165	\$1,041,921	Includes Special Benefit Fees
SIA CFD/WPWMA	\$203,848	FY 2016/2017
Fire Fund - 170	\$2,528,176	Includes Taxes/Service Fees
General Fund/Other Funds - 170	\$1,478,770	***
Funded Capital Depreciation	\$261,487	Fire Fund/CSA 7 Yr Lease Payment
Sub-Total	\$12,697,462	

Total Current Combined Revenues	\$17,637,662
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Projected Budget Surplus/Deficit	(\$9,056,137)
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Notes:
 * No Direct CSA Ad Valorem Taxes - CSA does pay ad valorem property taxes into the Fire Fund 170.
 ** Fire Services Contract Revenue for Sunset Industrial Area Zone 97 (Station 77).
 *** County Cost to cover the short fall in the Fire Fund 170 - (General Fund \$1,098,00, Other Funds \$380,770).

CAL Fire Contract Cost for Labor/Dispatch/Administrative Fee: \$12,134,769 (FY2017-2018)
\$3,979,288 Paid Out of Fire Fund for Cal Fire Contract (FY2017/2018)
Projected Cal Fire Contract Costs: (FY2018/2019) \$12,719,084; (FY2019/2020) \$13,332,166.
Above County Revenues to do not include ad-valorem taxes from CSA Zones that are multi-functional (Roads/Lights/Fire).

Alternate Option - Create Equalized Special Tax Overlay for the Reorganized Fire District

District Wide Special Tax Overlay	Projected Revenue	\$2,833,350
	Less Current Special Taxes/Benefit Fees	\$2,358,908.00
	Net Revenue	\$474,442

(Based on equalized rate overlay of Placer Hills FPD Special Taxes of \$130 per Parcel)

District Wide Special Tax Overlay	Projected Revenue	\$6,865,425
	Less Current Special Taxes/Benefit Fees	\$2,358,908.00
	Net Revenue	\$4,506,517

(Based on equalized rate overlay of Penryn FPD Special Taxes of \$315 per Parcel)

Note: The above Alternate Option calculations are very preliminary numbers. The Task Force does not currently have an accurate count of parcels in all the CSA's and the Fire Fund 170.

ATTACHMENT #2B	Page 2														
PROJECTED AD VALOREM/SPECIAL TAX REVENUES				PROPOSED LINE STAFFING											
Revenues at the 12% Property Tax Level				Revenues at the 16% Property Tax Level				Revenues at the 18% Property Tax Level							
PFPD		\$ 1,190,444.33		PFPD		\$ 1,398,217.44		PFPD		\$ 1,502,103.99					
NFPD		\$ 1,187,336.12		NFPD		\$ 1,413,261.49		NFPD		\$ 1,526,224.18					
PHFPD		\$ 2,885,166.64		PHFPD		\$ 3,510,248.85		PHFPD		\$ 3,822,789.96					
FFPD		\$ 1,535,385.57		FFPD		\$ 1,777,577.42		FFPD		\$ 1,898,673.35					
	Sub-Total	\$ 6,798,332.65			Sub-Total	\$ 8,099,305.20			Sub-Total	\$ 8,749,791.47					
CSA #28 Zone 193		\$ 3,979,938.46		CSA #28 Zone 193		\$ 5,147,044.27		CSA #28 Zone 193		\$ 5,730,597.18					
CSA #28 Zone 137		\$ - *		CSA #28 Zone 137		\$ - *		CSA #28 Zone 137		\$ - *					
CSA #28 Zone 76		\$ 188,179.00 **		CSA #28 Zone 76		\$ 188,179.00 **		CSA #28 Zone 76		\$ 188,179.00 **					
CSA #28 Zone 97		\$ 4,124,105.00 ***		CSA #28 Zone 97		\$ 4,124,105.00 ***		CSA #28 Zone 97		\$ 4,124,105.00 ***					
CSA #28 Zone 189		\$ 24,490.00 *		CSA #28 Zone 189		\$ 24,490.00 *		CSA #28 Zone 189		\$ 24,490.00 *					
CSA #28 Zone 6B		\$ 45,880.00		CSA #28 Zone 6B		\$ 45,880.00		CSA #28 Zone 6B		\$ 45,880.00					
CSA #28 Zone 150		\$ 61,769.00 *		CSA #28 Zone 150		\$ 61,769.00 *		CSA #28 Zone 150		\$ 6,769.00 *					
CSA #28 Zone 165		\$ 1,497,670.55		CSA #28 Zone 165		\$ 1,911,049.73		CSA #28 Zone 165		\$ 2,117,739.32					
SIA CFD/WPWMA		\$ 203,848.00		SIA CFD/WPWMA		\$ 203,848.00		SIA CFD/WPWMA		\$ 203,848.00					
Fire Fund - 170		\$16,057,661.48 ****		Fire Fund - 170		\$20,644,335.30 ****		Fire Fund - 170		\$22,937,672.21 ****					
General Fund/Other Funds - 170		\$1,478,770.00		General Fund/Other Funds - 170		\$1,478,770.00		General Fund/Other Funds - 170		\$1,478,770.00					
Funded Capital Depreciation		\$261,487.00		Funded Capital Depreciation		\$261,487.00		Funded Capital Depreciation		\$261,487.00					
	Sub-Total	\$26,183,541.48			Sub-Total	\$32,350,700.31			Sub-Total	\$35,379,279.72					
	Total	\$32,981,874.13			Total	\$40,450,005.51			Total	\$44,129,071.20					
Total Combined Revenues		\$32,981,874		Total Combined Revenues		\$40,450,006		Total Combined Revenues		\$44,129,071.20					
Total Budget Costs		\$26,693,799		Total Budget Costs		\$26,693,799		Total Budget Costs		\$26,693,799					
Projected Budget Surplus/Deficit		\$6,288,075		Projected Budget Surplus/Deficit		\$13,756,207		Projected Budget Surplus/Deficit		\$17,435,272.52					
Notes:															
* No Direct CSA Ad Valorem Taxes - CSA does pay ad valorem taxes into the Fire Fund 170, plus Special Taxes (Zone 189 & Zone 150).															
** CSA #28 Zone 76 - No Ad-valorem property taxes, only Special Benefit Fees															
*** CSA #28 Zone 97 - Contract Fire Services Revenue Only - No Ad-Valorem Taxes or Special Taxes															
**** Fire Fund Secured Property Taxes \$1,708,536. Tax Rate 1.49%															

ATTACHMENT #3
FIRE STATION COST COMPARISON

CAL FIRE		FIRE DISTRICT		
ATWOOD/OPHIR	COST	ATWOOD/OPHIR	COST	COST DIFFERENCE
Captains (3)	\$537,656	Captains (3)	\$379,110	(\$158,546)
@\$169,304		@\$126,370		
Engineers (5)	\$796,160	Engineers (5)	\$536,660	(\$259,500)
@150,250		@\$107,332		
Firefighters (7)	\$1,001,505	Firefighters (7)	\$634,151	(\$367,354)
@134,843		@\$90,593		
TOTAL	\$2,335,321	TOTAL	\$1,549,921	
			LABOR SAVINGS	\$785,400

NOTES:

- The five (5) Year Labor Costs Savings under the Fire District Operations - \$3,927,000,
- There would also be a saving for the unplanned overtime because of lower wages. Estimated to save approximately \$55,524 @ 30%.

ATTACHMENT #4

FIRE DISTRICTS CAPITAL ASSET REQUIREMENTS

(Placer Hills, Foresthill, Newcastle, Penryn)

DISTRICT	ASSET	COST ESTIMATE	ACQUISITION YEAR
Placer Hills FPD	Station 84 Replacement	\$3,500,000	FY 2017-2019
Placer Hills FPD	Type 1 Engine	\$650,000	FY 2019-2020
Placer Hills FPD	Type 3 Engine	\$350,000	FY 2019-2020
Placer Hills FPD	Water Tender	\$200,000	FY 2019-2020
Placer Hills FPD	SCBA Replacement	\$175,000	FY 2012-2022
Placer Hills FPD	3 ea. Defib. Monitors	\$85,000	FY2020-2021
	Sub-Total	\$4,785,000	
Foresthill FPD	Station 88 Replacement	\$3,500,000	FY 2017-2018
Foresthill FPD	2 ea. Type 1 Engines	\$1,300,000	FY 2017-2018
Foresthill FPD	Type 3 Engine	\$350,000	FY 2017-2018
Foresthill FPD	52 SCBA Cylinders	\$30,000	FY 2017-2018
Foresthill FPD	3 ea. Defib. Monitors	\$85,000	FY 2017-2018
Foresthill FPD	2 ea. AED Defib.	\$16,000	FY 2017-2018
	Sub-Total	\$5,281,000	
Newcastle FPD	Type 1 Engine	\$650,000	FY 2017-2018
Newcastle FPD	2 ea. AED Defib.	\$16,000	FY 2019-2020
	Sub-Total	\$666,000	
Penryn FPD	Station 38 Replacement	\$3,500,000	FY 2017-2018
Penryn FPD	Type 1 Engine	\$650,000	FY 2019-2020
Penryn FPD	3 ea. AED Defibrillators	\$24,000	FY 2019/2020
	Sub-Total	\$4,174,000	
	Total	\$14,906,000	

Note: Above does not include replacement staff vehicles, structural/wildland turn-out safety equipment, fire hose, rescue tools etc.

ATTACHMENT #5

PLACER COUNTY FIRE DISTRICT RELIEF ACT OF 2018

SECTION 1. The Placer County Board of Supervisors finds and declares all of the following:

- (a) The California Constitution allows local governments to levy ad valorem property tax to pay for local government services. In 1978 the voters of California passed Proposition 13 limiting ad valorem property tax to 1% plus inflation of up to 2% annually. Prior to the 1978 passage of Proposition 13, each local jurisdiction authorized to levy a property tax set its own tax rate (within certain statutory limits). The rate set by each local government was independent of the rates set by other jurisdictions. Under this system, each local jurisdiction made a determination every year as to the amount of revenue necessary to finance the desired services. Based on this determination, each local entity set its property tax rate so as to collect the necessary revenue. Local residents could influence the level of both services and taxes in their community. The product of this system was a set of local government services that generally reflected the individual preferences of each community in the state.
- (b) In response to changes created by Proposition 13, the State Legislature in 1979 adopted AB 8. AB 8 created a long-term policy to reallocate property taxes and provide fiscal relief to local governments. A primary objective of AB 8 was to provide local governments with a property tax base that would increase over time as assessed value grew, thereby providing a financing mechanism for growing communities. AB 8 established tax increments for local agencies and special districts. The tax increment represents an agency's share of the 1% ad valorem property tax collected within the jurisdiction.
- (c) The adoption of AB 8 in 1979, set in place, for most local government agencies and special districts, a tax increment that remains unchanged today some 38 years later. The established tax increment has allowed many agencies to grow with their respective population and increasing service demand. However, in some cases, and in particular for small fire protection districts, the tax increment established in 1979 has created a fiscal crisis.
- (d) Changes in population and increased regulation has forced many previously volunteer fire departments to begin staffing emergency response resources with paid employees. Tax increments established in 1979 when these agencies relied on free volunteer services were established at extremely low levels since, at that time they had relatively limited expenses. Over the ensuing years, growing populations have elevated the demand for service resulting in additional public safety costs. Low to very low tax increments prevent these agencies from collecting sufficient revenue to maintain services resulting in special assessments on local property owners. Property owners in affected areas pay their full share of 1% ad valorem property tax and often a high special assessment. The financial problem is not in the amount of tax collected but in the distribution of the tax collected.

(e) In 2015, the Placer County Board of Supervisors commissioned a study of fire services provided within the County. The purpose of the study was to identify the fiscal viability of the numerous fire service providers and to explore options for consolidation. The study correctly identified several local fire districts that are experiencing fiscal crisis and will not be viable in the near future.

(f) The direct cause of the fiscal crisis for these agencies (Newcastle Fire Protection District, Foresthill Fire Protection District, Placer Hills Fire Protection District and the Penryn Fire Protection District) is their tax increment. In 1979 when the Legislature set tax increments, the affected agencies provided service using volunteers and had limited fiscal needs. Today, despite changes in population, service demand and cost of providing service, the Newcastle FPD receives 4.02%, Foresthill FPD receives 6.63%, Placer Hills FPD receives 6.69%, and the Penryn FPD 7.41% of ad valorem property tax from their property owners. In comparison, the South Placer Fire District located adjacent to these agencies enjoys a tax increment of 12%. Consolidating the agencies together will not alleviate the deficiency of the tax increment collected and would simply diminish the overall tax increment for the newly created agency.

(g) To prevent the collapse of local fire services provided by the Newcastle, Foresthill, Placer Hills and the Penryn Fire Protection Districts, the Board of Supervisors recognizes that changes in population, service demand and increased regulation have resulted in a higher cost of providing service within Placer County. Further, the Board of Supervisors finds that the tax increments established in 1979 limited the ability for a local agency or their constituents to adjust the tax increment for changing conditions affecting the community.

(h) Therefore, the Placer County Board of Supervisors hereby enacts the Placer County Fire District Relief Act of 2018, authorizing a change in ad valorem tax increment for distressed fire districts located within the County of Placer to provide reasonably adequate funding. The adjustment in tax increment will be completed in cooperation with the respective Fire District representatives and will not result in a tax increment higher than the average tax increment for other (non-distressed) fire districts within Placer County.

(i) The Placer County Fire District Relief Act of 2018 is considered emergency action and applies only to Fire Protection Districts legally established within Placer County and designated as fiscally distressed by their respective elected Board of Directors.

ATTACHMENT 6

PLACER COUNTY FIRE DISTRICTS FINANCIAL STABILITY TASK FORCE

MEMBERSHIP LIST

Ian Gow, Chairman

Fire Chief (Ret.), Placer Hills FPD, 1993 to 2017

Certified Nurse Practitioner/Physician Assistant, 1977 to Present

Lawrence Bettencourt, Member

Board Member, Newcastle FPD Board of Directors, 2016 to Present

Fire Chief (Ret.), South Placer FPD, 2012 to 2015

Peter Hills, Member

Board President, Placer Hills FPD Board of Directors, 2009 to Present

Fire Chief/Fire Warden (Ret.), San Bernardino County FPD, 1998 to 2006

Kirk Kushen, Member

Fire Chief, Placer Hills FPD, 2017 to Present

Battalion Chief (Ret.), Kern County Fire Department, 2008 to 2017

Mike Posehn, Member

Board Member, Penryn FPD Board of Directors, 1998 to Present

Chris Reams, Member

Board President, Foresthill FPD Board of Directors, 2012 to Present

City of Auburn, Police Sergeant (Ret.), 1996 to 2008