

Madera County Proposed Public Safety Sales Tax



MADERA COUNTY

Presented by:

Madera County
Public Safety Sales Tax
Ad Hoc Committee

Presentation Overview

- ✓ What has been Accomplished?
- ✓ What is Proposed?
- ✓ Why is a Public Safety Sales Tax Increase Needed?
- ✓ How do County Voters Feel?
- ✓ How will Public Safety be Enhanced?
- ✓ How will the Sales Tax be Administered?
- ✓ How will Promises be Kept?
- ✓ What are the Next Steps?
- ✓ What are Your Questions and How Can You Learn More?



What Has Been Accomplished?

✓ Ad Hoc Committee Met to:

- Cooperative Agreement with CAL FIRE– Longest Agreement in State
- Interagency Cooperation between Madera County Fire and Sheriff's Departments
- Discuss Sheriff and Fire Department Needs
- Review Madera County Opinion Poll Results
- Discuss Ways to Fund Improved Services
- Review Expected Sales Tax Proceeds
- Identify Costs Associated with Needs
- Develop an Expenditure Plan to Address:
 - The Duration and Amount of the Proposed Sales Tax
 - Costs Versus Expected Proceeds
 - How the Sales Tax will be Administered and Audited
 - Formation of the Citizen Oversight Committee



What is Proposed?

✓ Specific Use Tax

- Specific Use Tax is Proposed
- Requires a Supermajority Vote of 2/3rds or 67% Approval
- Sales Tax Proceeds Can Only be Allocated by the County to Public Safety Projects
- Sales Tax Funds Must be Used to **Supplement and Not to Supplant or Replace Existing Funds** or Other Resources
- A General Sales Tax is **NOT** Proposed Because it Would be Placed in the General Fund for Nonspecific Uses and Could be Used for Other Purposes

✓ One-Cent Sales Tax Increase

- Sales Tax Collected in **Unincorporated Area Only**
- Will Increase Sales Tax from Current 8-Cents to 9-Cents
 - 12.5% increase in current sales taxes
- Collected for 20-Years (October 2017 to June 2037)



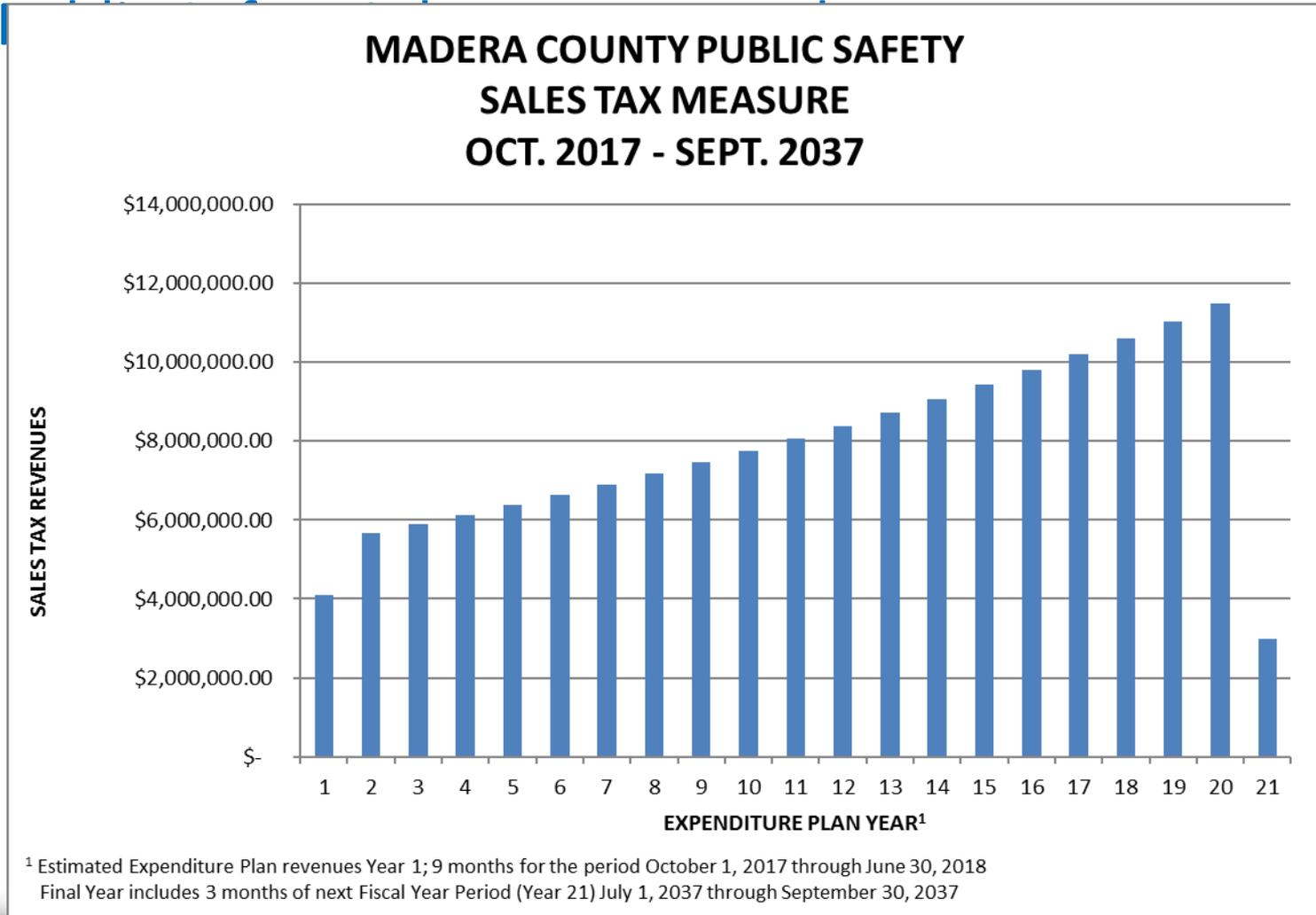
What is Proposed?

✓ One-Cent Sales Tax Increase (Cont.)

- Will Generate Approximately \$4 Million in Year 1 and \$11.4 Million in Year 20
- The Proceeds will be Split with Approximately 80% to the Fire Department and 20% Sheriff's Office
- A Maximum of 1% of the Proceeds will be Used to Administer the Tax
- A ½ Cent Tax Would Not Provide Adequate Revenue to Make Significant Enhancements



What is Proposed?



Why is a Public Safety Sales Tax Needed?

- ✓ To Enhance Public Safety
- ✓ Respond to Changes in Service Levels, Equipment and Facilities
- ✓ Provide for a Dedicated 20-Year Revenue Stream for Public Safety Services
 - A 20-Year Revenue Stream is Needed to Adequately Maintain New Staffing Levels and Enhanced Services
 - Staffing Levels will be Phased-In During the First Six (6) Years of the Plan with Services Maintained for the Duration of the Measure Plan



Why is a Public Safety Sales Tax Needed?

✓ Fire Department

- Additional Firefighter Personnel
- Additional Equipment
 - New Fire Engines (one (1) each, one-time purchases) for New Stations at Bass Lake, North Fork, and North Madera County (Chowchilla/Fairmead)
- Enhanced Training
- New and Enhanced Fire Station Support Services
- Enhanced Fire Standards of Coverage and Response Times
- Improved Tree Mortality Assistance and Research
- Increased Paid Call Firefighter (PCF) Services and Support
- Potentially Reduced Home Insurance Policy Rates



Why is a Public Safety Sales Tax Needed?

✓ As NFPA Standards/State and Federal Laws have Changed, have NOT had the Funding to Improve:

- Staffing
- Equipment
- Training

✓ Which has Left the County Behind in:

- Standards of Coverage and Response Times
- Essential Services Structures
- Up-to-date Equipment
- High ISO Rating Criteria for Insurance Policies
(\$500-\$3500 policy increases to property owners)



Why is a Public Safety Sales Tax Needed?



Why is a Public Safety Sales Tax Needed?

✓ Sheriff's Department

- Improved Response Times
- Increased Sheriff Protection Coverage
- Reduced Crime
- Reduced Traffic Accidents
- New and Enhanced Support Services
- Safer County Environment
- Enhanced Community Involvement and Education



Why is a Public Safety Sales Tax Needed?



How Do County Voters Feel?

✓ Poll Results:

- Shall Madera County enact a **(SAMPLE A: half cent/SAMPLE B: one-cent)** countywide public safety sales tax to:
 - Improve firefighting services throughout the county;
 - Increase the number of paid and volunteer firefighters in the county;
 - Improve instructional and training services for volunteer firefighters; and,
 - Increase the number of sheriff's deputies in the county;
- With annual public audits and citizen's oversight?

	Half Cent		One Cent	
Yes, approve	75	➔ 76	69	➔ 72
Lean yes	1		3	
No, reject	20	➔ 22	28	➔ 28
Lean no	2		0	
(No Opinion/Don't know)	2		0	



How Do County Voters Feel?

✓ Poll Results:

- *What do you think is the most important problem facing Madera County today?*



Issues	Participants Responses
Water/Drought	37.0%
Crime	10.0%
Transportation/Roads	9.0%
Jobs/Unemployment	8.0%
Education	4.0%
Overdevelopment/Overpopulation	3.0%
Government	3.0%
Taxes	2.0%
Budget/Finances	2.0%
Environmental	2.0%
Other	7.0%
Nothing/No Issues	2.0%
Don't Know	12.0%



How Do County Voters Feel?

✓ Poll Results:

- *Generally speaking, would you say Madera County has a great need for additional funding, some need, a little need, or no real need for additional funding to maintain fire and emergency response services?*

Funding Needs	Participants Responses
Great Need	53.0%
Some Need	25.0%
A Little Need	4.0%
No Real Need	8.0%
No Opinion/Don't Know	10.0%



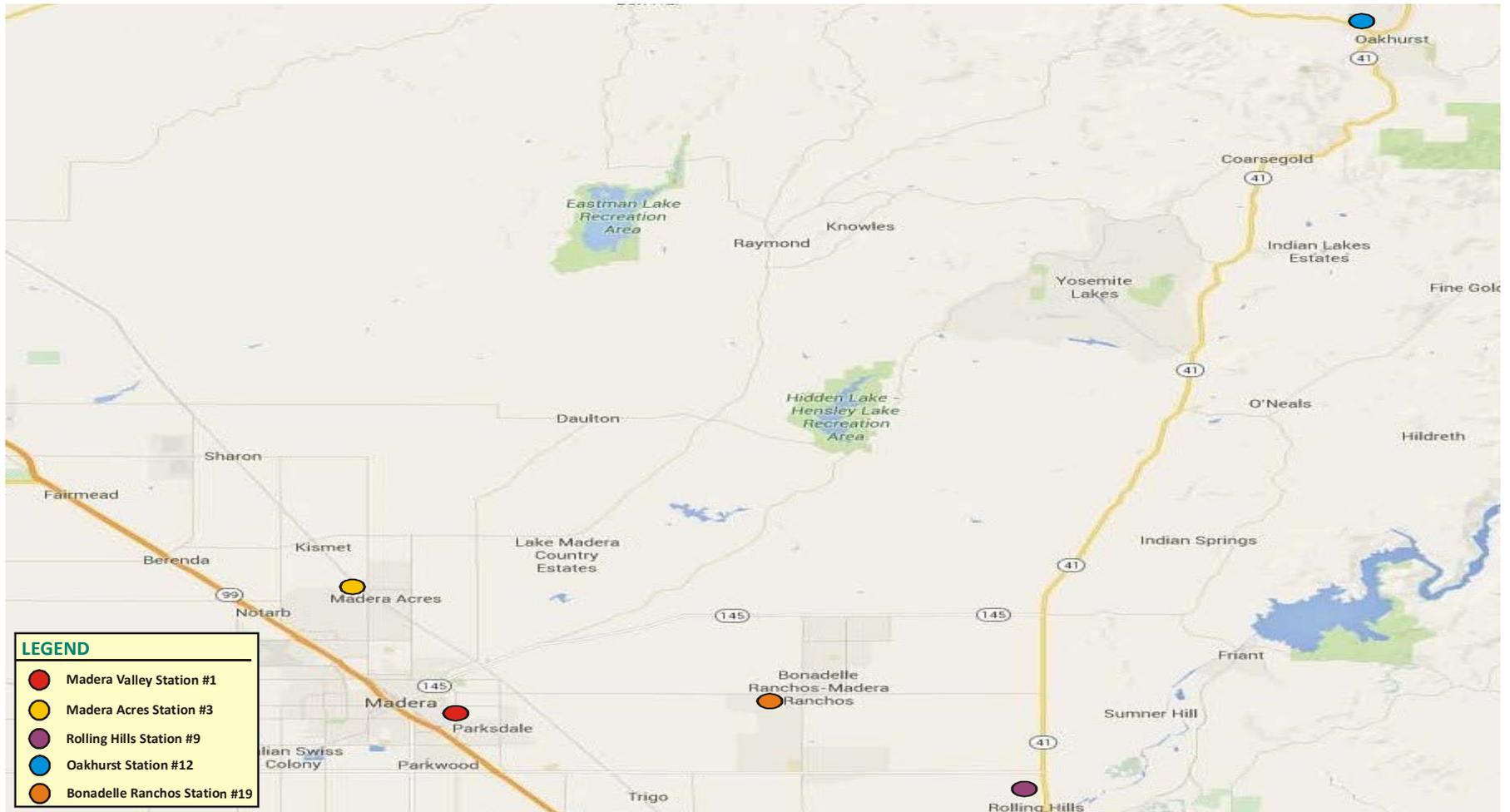
How Will Public Safety Be Enhanced?

✓ Madera County Fire Department

- Improved Firefighting Services Throughout the County
 - New Fire Station Personnel/Engines (North Fork, Bass Lake, and North Madera (Chowchilla/Fairmead Area))
 - Firefighter Personnel for each of the three new stations (provides for 2 Firefighter coverage (equivalent to five full-time positions))
 - 3 New Fire Engines
 - 2 New Firefighters at Each of 5 Existing Fire Stations (Madera Valley Station #1, Madera Acres Station #3, Rolling Hills Station #9, Oakhurst Station #12, and Bonadelle Ranchos Station #19)
 - Funding for Paid Call Firefighter Medical Calls, Training, and Gear
 - If additional funding - supportive projects, services & programs



How Will Public Safety Be Enhanced?



How Will Public Safety Be Enhanced?



✓ Madera County Sheriff's Office

- Enhanced Sheriff Services Throughout the County
 - 9 New Madera County Sheriff Deputies Patrolling Throughout the County Unincorporated Area
 - 10% increase in personnel level in Year 1 with the hiring of 7 deputies
 - Add one additional deputy in Years 2 and 6, for a total of 9
 - If additional funding - supportive projects, services & programs



How Will Public Safety Be Enhanced?

Year 1 (FY 2017/18) Sales Tax Collected Starting Oct. 1, 2017 - June 30, 2018*	
Sales Tax Proceeds (Estimate):	\$ 4,085,931.00
Administration	\$ 40,859.31
Madera County Fire Department	\$ 2,072,000.00
<i>Bass Lake Station (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> • Purchase 1 Fire Engine (1 time only purchase) • Staff a New Bass Lake Fire Station with 2 person Firefighter coverage (Equivalent to 5 full-time positions) 	
<i>Additional Firefighters (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> • Hire 6 New Firefighter Personnel - Provides for 2 person Firefighter coverage at 3 Existing Fire Stations 	
<i>Madera County Fire Department Paid Call Firefighters (PCF)</i>	
<ul style="list-style-type: none"> • PCF Training, PCF Medical Call Reimbursement, PCF Gear 	
Madera County Sheriff's Department	\$ 639,145.50
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> • Hire 7 New Personnel (10% increase in personnel) 	
Total Expenditures Year 1 (Estimate):	\$ 2,752,004.81
Remaining Fund Balance Year 1:	\$ 1,333,926.19
<i>*Expenditure Plan Year 1 - 9 months October 1, 2017 - June 30, 2018</i>	



How Will Public Safety Be Enhanced?

Year 2 (FY 2018/19) Sales Tax Collected July 1, 2018 - June 30, 2019	
Sales Tax Proceeds (Estimate):	\$ 5,665,824.00
Administration	\$ 56,658.24
Madera County Fire Department	\$ 3,549,280.00
<ul style="list-style-type: none"> Maintain staff at the New Bass Lake Fire Station with 2 person Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> <p><i>North Fork Station (CAL FIRE Cooperative Fire Protection Agreement)</i></p> <ul style="list-style-type: none"> Purchase 1 Fire Engine (1 time only purchase) Staff a New North Fork Fire Station with 2 person Firefighter coverage (Equivalent to 5 full-time positions) 	
<i>Additional Firefighters (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> Maintain 6 additional Firefighters - Provides for 2 person Firefighter coverage at 3 Existing Stations (24/7 coverage) 	
<i>Madera County Fire Department Paid Call Firefighters (PCF)</i>	
<ul style="list-style-type: none"> PCF Training, PCF Medical Call Reimbursement, PCF Gear 	
Madera County Sheriff's Department	\$ 1,012,893.44
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Hire 1 New Personnel for a total of 8 Deputies 	
Total Expenditures Year 2 (Estimate):	\$ 4,618,831.68
Remaining Fund Balance Year 1:	\$ 1,333,926.19
Sales Tax Proceeds (Estimate):	\$ 5,665,824.00
Remaining Fund Balance Year 2:	\$ 2,380,918.51



How Will Public Safety Be Enhanced?

Year 3 (FY 2018/20) Sales Tax Collected Starting July 1, 2019 - June 30, 2020	
Sales Tax Proceeds (Estimate):	\$ 5,892,457.00
Administration	\$ 58,924.57
Madera County Fire Department	\$ 4,921,580.80
<ul style="list-style-type: none"> • Maintain Staff at the New Bass Lake Fire Station with 2 person Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Maintain Staff at the New North Fork Fire Station with 2 person Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> <i>North Madera (Chowchilla/Fairmead) Station</i> <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Purchase 1 Fire Engine (1 time only purchase) • Staff a New North Madera (Chowchilla/Fairmead) Fire Station with 2 person Firefighter coverage (Equivalent to 5 full-time positions) 	
<i>Additional Firefighters (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> • Hire 2 New Additional Firefighter Personnel for a Total of 8 Personnel - Provides for 2 person Firefighter coverage at 4 Existing Fire Stations (24/7 coverage) 	
<i>Madera County Fire Department Paid Call Firefighters (PCF)</i>	
<ul style="list-style-type: none"> • PCF Training, PCF Medical Call Reimbursement, PCF Gear 	
Madera County Sheriff's Department	\$ 1,053,409.18
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> • Maintain 8 Additional Personnel 	
Total Expenditures Year 3(Estimate):	\$ 6,033,914.55
Remaining Fund Balance Year 2:	\$ 2,380,918.51
Sales Tax Proceeds (Estimate):	\$ 5,892,457.00
Remaining Fund Balance Year 3:	\$ 2,239,460.96



How Will Public Safety Be Enhanced?

Year 4 (FY 2020/21) Sales Tax Collected Starting July 1, 2020 - June 30, 2021	
Sales Tax Proceeds (Estimate):	\$ 6,128,155.00
Administration	\$ 61,281.55
Madera County Fire Department	\$ 4,598,444.03
<ul style="list-style-type: none"> • Maintain Staff at the New Bass Lake Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Maintain Staff at the New North Fork Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Maintain Staff at the New North Madera (Chowchilla/Fairmead) Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> 	
<i>Additional Firefighters (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> • Maintain 8 additional Firefighters - Provides for 2 person Firefighter coverage at 4 Existing Stations (24/7 coverage) 	
<i>Madera County Fire Department Paid Call Firefighters (PCF)</i>	
<ul style="list-style-type: none"> • PCF Training, PCF Medical Call Reimbursement, PCF Gear 	
Madera County Sheriff's Department	\$ 1,095,545.54
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> • Maintain 8 Additional Personnel 	
Total Expenditures Year 4 (Estimate):	\$ 5,755,271.13
Remaining Fund Balance Year 3:	\$ 2,239,460.96
Sales Tax Proceeds (Estimate):	\$ 6,128,155.00
Remaining Fund Balance Year 4:	\$ 2,612,344.84



How Will Public Safety Be Enhanced?

Year 5 (FY 2021/22) Sales Tax Collected Starting July 1, 2021 - June 30, 2022	
Sales Tax Proceeds (Estimate):	\$ 6,373,281.00
Administration	\$ 63,732.81
Madera County Fire Department	\$ 4,782,381.79
<ul style="list-style-type: none"> Maintain Staff at the New Bass Lake Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) (CAL FIRE Cooperative Fire Protection Agreement) Maintain Staff at the New North Fork Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) (CAL FIRE Cooperative Fire Protection Agreement) Maintain Staff at the New North Madera (Chowchilla/Fairmead) Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) (CAL FIRE Cooperative Fire Protection Agreement) 	
<i>Additional Firefighters (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> Maintain 8 additional Firefighters - Provides for 2 person Firefighter coverage at 4 Existing Stations (24/7 coverage) 	
<i>Madera County Fire Department Paid Call Firefighters (PCF)</i>	
<ul style="list-style-type: none"> PCF Training, PCF Medical Call Reimbursement, PCF Gear 	
Madera County Sheriff's Department	\$ 1,139,367.37
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 8 Additional Personnel 	
Total Expenditures Year 5 (Estimate):	\$ 5,985,481.97
Remaining Fund Balance Year 4:	\$ 2,612,344.84
Sales Tax Proceeds (Estimate):	\$ 6,373,281.00
Remaining Fund Balance Year 5:	\$ 3,000,143.87



How Will Public Safety Be Enhanced?

Year 6 (FY 2022/23) Sales Tax Collected Starting July 1, 2022 - June 30, 2023	
Sales Tax Proceeds (Estimate):	\$ 6,628,213.00
Administration	\$ 66,282.13
Madera County Fire Department	\$ 5,363,005.99
<ul style="list-style-type: none"> • Maintain Staff at the New Bass Lake Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Maintain Staff at the New North Fork Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Maintain Staff at the New North Madera (Chowchilla/Fairmead) Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> 	
<i>Additional Firefighters (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> • Hire 2 New Firefighter Personnel for a Total of 10 Firefighters - <i>Provides for 2 person Firefighter coverage at 5 Existing Fire Stations</i> 	
<i>Madera County Fire Department Paid Call Firefighters (PCF)</i>	
<ul style="list-style-type: none"> • PCF Training, PCF Medical Call Reimbursement, PCF Gear 	
Madera County Sheriff's Department	\$ 1,333,059.82
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> • Hire 1 New Personnel for a total of 9 Deputies 	
Total Expenditures Year 6 (Estimate):	\$ 6,762,347.94
Remaining Fund Balance Year 5:	\$ 3,000,143.87
Sales Tax Proceeds (Estimate):	\$ 6,628,213.00
Remaining Fund Balance Year 6:	\$ 2,866,008.92



How Will Public Safety Be Enhanced?

Year 21 (FY 2037/38) Sales Tax Collected Starting July 1, 2037 - September 30, 2037*	
Sales Tax Proceeds (Estimate):	\$ 2,984,259.00
Administration	\$ 29,842.59
Madera County Fire Department	\$ 2,414,617.70
<ul style="list-style-type: none"> • Maintain Staff at the New Bass Lake Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Maintain Staff at the New North Fork Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> • Maintain Staff at the New North Madera (Chowchilla/Fairmead) Fire Station with 2 Firefighter coverage (Equivalent to 5 full-time positions) <i>(CAL FIRE Cooperative Fire Protection Agreement)</i> 	
<i>Additional Firefighters (CAL FIRE Cooperative Fire Protection Agreement)</i>	
<ul style="list-style-type: none"> • Maintain 10 additional Firefighters - Provides for 2 person coverage at 5 Existing Stations (24/7 coverage) 	
<i>Madera County Fire Department Paid Call Firefighters (PCF)</i>	
<ul style="list-style-type: none"> • PCF Training, PCF Medical Call Reimbursement, PCF Gear 	
Madera County Sheriff's Department	\$ 600,191.36
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> • Maintain 9 Additional Personnel 	
Total Expenditures Year 21 (Estimate):	\$ 3,044,651.65
Remaining Fund Balance Year 20:	\$ 314,274.27
Sales Tax Proceeds (Estimate):	\$ 2,984,259.00
Remaining Fund Balance Year 21:	\$ 253,881.62

*Expenditure Plan Year 21 - 3 months July 1, 2037 - September 30, 2037



How will the Sales Tax be Administered?

✓ Maximum 1% of Sales Tax Measure Funds will be Applied to Finance County Costs to Administer the Measure Including:

- Citizen Oversight Committee
- Annual Audits
- Expenditure Plan Updates and Amendments

County Administrative Staff will NOT be Increased as a Result of this Sales Tax Measure



How will Promises be Kept?

✓ Annual Public Audits will be Performed

- Conducted by Certified Firms

✓ Formation of a Citizen's Oversight Committee

- Formed within 6 Months of Sales Tax Passage
- Cannot be Amended Out of the Expenditure Plan
- 7 Member Committee
- Will Hold 1 Formal Meeting Annually, with Additional Meetings Scheduled as Needed
- Meetings will be Noticed and Open to the Public



MADERA COUNTY

Madera County Proposed Public Safety Sales Tax

The Madera County Public Safety Sales Tax proposes to raise revenue in the unincorporated areas of Madera County for the purpose of funding fire and sheriff services through a one-cent use tax. The tax would:

- ▶ Enhance public safety
- ▶ Respond to changes in population, service levels, equipment, and facilities
- ▶ Be collected only in the unincorporated area
- ▶ Be collected for 20 years (October 2017 through June 2037)
- ▶ Generate approximately \$8 million per year (annual average over 20-years)
- ▶ Provide a stable source of locally controlled funding
- ▶ Be paid in addition to current state and local sales taxes
- ▶ Be collected in the same manner as existing sales taxes
- ▶ Provide funds dedicated to keeping our communities and residents safe

In order to guarantee that all funds are spent as promised, the proposed tax plan includes strong fiscal accountability requirements including:

- ▶ Annual, independent financial audits
- ▶ Citizen's Oversight Committee
- ▶ Separate Public Safety Trust Fund

Questions? Contact Georgiana Vivian at gvivian@vvpatechnologies.com or (539) 259-9257

Visit our webpage for additional information
www.MaderaCountyPublicSafety.com

Why is there a need?

- ▶ Continued population growth
- ▶ Public safety services have not kept up with growth
- ▶ Delayed response times in emergencies
- ▶ Foothill and Valley communities with no fire stations
- ▶ Ineffective fire response with a single firefighter responding to emergencies
- ▶ Seasonal staffing of rural fire houses
- ▶ Shortage of Paid Call Firefighters (PCFs)
- ▶ Tree mortality is at-risk
- ▶ Fire service also serves as EMS first responders
- ▶ Increase in home owners insurance premiums due to reassessment of Insurance Service Office's Public Protection Classification ratings; ratings are based on a community's fire suppression system

What are the benefits?

Fire Department

- ▶ Increase in staffing
- ▶ Improved response times
- ▶ Provide PCF training and protective gear
- ▶ PCF medical call reimbursement
- ▶ Reduction in homeowner insurance policy premiums

Sheriff's Department

- ▶ Increase in staffing
- ▶ Improved response times
- ▶ Reduced crime rates
- ▶ Safer County environment
- ▶ Enhanced community involvement and education



What are the Next Steps?

- ✓ Continue to Educate the Public at Presentations Throughout the County
- ✓ Meet with Stakeholders
- ✓ Receive Feedback from the Public
- ✓ Prepare the Sales Tax Ordinance for Readings by the County of Madera Board of Supervisors in October/November 2016
- ✓ Forward the Ballot Measure to the County Clerk by November 2, 2016 for Placement on the March 2017 Ballot



How Can You Learn More?

- ✓ Attend Other Presentations
- ✓ Visit the Sales Tax Webpage at <http://www.madera-county.com/index.php/administration-home>
- ✓ Attend the Board of Supervisor Meetings on October 18th & November 1st
- ✓ Contact Us:
 - Georgiena Vivian at gvivian@vrpatechnologies.com
 - Eric Fleming at eric.fleming@county.madera.ca.gov
 - CAL FIRE Unit/Fire Chief Nancy Koerperich at nancy.koerperich@fire.ca.gov
 - Sheriff Jay Varney at JVarney@co.madera.ca.gov
 - William Ritchey at william@williamritchey.net

