

Madera County
Proposed Sales Tax Measure
for Public Safety Purposes



Final
Sales Tax Expenditure Plan

October 4, 2016

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Introduction

On January 26, 2016, the Madera County Board of Supervisors unanimously authorized the County Administrative Officer (CAO) to seek professional services to assist in the preparation of a dedicated Public Safety Sales Tax Measure to be placed on the March 2017 ballot. The one-cent sales tax, if approved by voters in the unincorporated areas of Madera County, will be specifically aimed at funding the County Fire Department and County Sheriff's Office to improve response times and services levels within both departments. The sales tax will be collected for 20-Years (October 2017 through September 2037) only in the unincorporated areas of Madera County in order to increase and maintain adequate staffing levels and establish enhanced services for both departments. The sales tax increase must be used to supplement and not to supplant or replace existing funds or other resources. The sales tax will generate an approximate annual average of just over \$8 million per year for a total of \$164 million during the duration of the sales tax measure period. Proceeds generated by the sales tax will be dedicated to sheriff and fire services, with approximately 80% of the funds allocated to the Fire Department and approximately 20% of the funds allocated to the Sheriff's Office.

This Madera County Safety Sales Tax Expenditure Plan has been prepared to guide the expenditure of approximately \$164 million in public safety funds generated by the sales tax. This Plan, developed by an Ad Hoc Committee, is intended to address how major public safety needs in Madera County can be enhanced over the 20-year life of the sales tax measure or through September 30, 2037 and to identify sales tax funding and safety program sequencing (including estimated costs). The Committee is composed of two Board of Supervisor members, the Madera County Administrator, Madera County Fire Department and California Department of Forestry and Fire Protection (CAL FIRE) representatives, the Sheriff's Office, and other agency staff.

The Committee thoroughly considered the public safety needs of community residents during development of the Expenditure Plan. Identified public safety needs include:

County Fire Department

- ✓ Additional Paid Firefighters
- ✓ Additional Equipment
- ✓ Enhanced Training
- ✓ New and Enhanced Fire Station Services
- ✓ Enhanced Fire Standards of Coverage and Response Times
- ✓ Increased Paid Call Firefighter Services and Support
- ✓ Potentially Reduced Home Insurance Policy Rates
- ✓ Enhanced Dead Tree Removal

County Sheriff's Office

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

Plan Development

The Ad Hoc Committee was formed in January 2016 to develop the Madera County Safety Sales Tax Plan (Plan). The Committee evaluated and discussed existing public safety systems and created a vision for the future. There was recognition that this Plan needed to provide enhanced fire and sheriff protection services and programs to the unincorporated areas of Madera County in its transition from a county population of approximately 155,000 in 2016, to a county with over 319,000 by 2037. This Plan recognizes public safety programs that maintain and improve our quality of life and positions us to deal with the type of infrastructure that will be needed to address the higher population and its public safety needs. Members of the Ad Hoc Committee:

reviewed a variety of proposals, solicited public input and professional expertise, conducted an opinion poll, and reviewed data and literature from other agencies to prepare this Plan.

Responding to Core Values

Two-thirds (67%) voter approval is necessary to pass the proposed one-cent sales tax for public safety purposes in March 2017. In order to ensure that Ad Hoc Committee members were on target with this Expenditure Plan, voters and community residents were initially surveyed to determine support for an increase in sales taxes to finance public safety enhancements.

The latest voter poll results indicate that the proposed sales tax increase for public safety purposes has a broad base of support (72% of the likely voters) because the public safety programs contained in the proposed Measure reflect “core values” identified through the surveys such as:

- ✓ Maintaining a vibrant economy by:
 - Increasing the number of volunteer and paid call firefighters and Sheriff’s Deputies in the County
 - Reducing home insurance costs
 - Ensuring local control of sales tax funds for public safety
 - Leveraging matching funds from federal and State sources for public safety projects and programs
- ✓ Increasing public safety response times
- ✓ Improving firefighting services throughout the County
- ✓ Improving instructional and training services for paid call firefighters
- ✓ Having a Citizen Oversight Committee
- ✓ Conducting annual public audits

Between March 21, 2016 and March 27, 2016, EMC Research conducted a live telephone survey of likely voters in the unincorporated areas of Madera County. The surveys were conducted in English or Spanish

by trained, professional interviewers who communicated with participants via landlines or cell phones. A total of 279 surveys were completed with an overall margin of error (MoE) of ± 5.87 percentage points. The surveys used a split sample methodology, which included:

- ✓ Sample A: 50% tested half-cent sales tax measure (MoE= +/- 8.3 percentage points)
- ✓ Sample B: 50% tested one-cent sales tax measure (MoE= +/- 8.3 percentage points)

The telephone surveys produced several common themes among participants, which included the following:

- ✓ Awareness of the need for a public safety sales tax measure is low
- ✓ Voters believe that the need for funding exists and are not necessarily opposed to raising taxes to fund fire and emergency response services
- ✓ Two-thirds support exists for a fire and emergency services measure in the unincorporated areas of the county
- ✓ Voters strongly support oversight components and improving response times

Enacting a Countywide Public Safety Sales Tax

During the survey, participants were read a statement that they were told could become a measure placed on the ballot during elections in Madera County. Residents were asked if the election were held today, would they vote “yes” to approve or “no” to reject a measure that reads:

- ✓ *Shall Madera County enact a (**SAMPLE A: half cent/SAMPLE B: one-cent**) countywide Public Safety Sales Tax (with annual public audits and citizen’s oversight) to:*
 - Improve firefighting services throughout the county;
 - Increase the number of paid call and volunteer firefighters in the county;
 - Improve instructional and training services for paid call and volunteer firefighters; and,
 - Increase the number of Sheriff’s Deputies in the country

Table 1 provides an overview of the voting position that survey participants currently have regarding the proposed Public Safety Sales Tax. As shown, 72% of the respondents would approve, or lean toward approval, of the one-cent sales tax measure.

Table 1 - Yes or No on a Madera County Public Safety Sales Tax

Voting	Half Cent Tax	One Cent Tax
Yes, Approve	75.0%	69.0%
Lean Yes	1.0%	3.0%
No, Reject	20.0%	28.0%
Lean No	2.0%	0.0%
No Opinion/Don't Know	2.0%	0.0%

Important Issues Facing Madera County

It is also important to note what residents in the unincorporated areas of Madera County believe are the most important issues facing the County today. Table 2 displays survey participant’s responses when they were asked the following question:

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

Table 2 - Most Important Issues Facing Madera County

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%

Need for Additional Funding

Table 3 reflects survey participant’s responses when they were asked the following question:

- ✓ *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?*

Table 3 - Funding Needs in Madera County 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%

Public Safety Sales Tax Measure - Purpose and Need

The sales tax measure (Measure) will improve public safety by enhancing the County's ability to respond to fire, medical emergencies and crime, particularly in the underserved unincorporated areas of the County. Many factors have created a pressing need for this Measure. Madera County still has the same number of firefighters as it did in the 1920's, when the population was only **one-tenth** of what it is today. Moreover, firefighting, emergency response, and law enforcements standards and techniques are constantly improving. Thus, government and private insurers' standards for service levels, equipment and facilities are constantly being upgraded, and investment is needed to meet these standards.

The National Fire Protection Association (NFPA) sets standards for fire protection services, and currently has more than 300 codes and standards. NFPA codes are developed by over 8,500 experts in both the private and public sector and standards reflect changing industry needs and evolving technologies, and are supported by research and development, as well as practical experience.

As NFPA standards and State and federal laws designed to implement these standards have evolved, neither the County nor higher levels of government have provided funding to improve staffing equipment and training needed to meet these higher standards. Thus over time, the County has fallen behind in terms of:

- ✓ Standards of coverage and response times
- ✓ Essential services structures
- ✓ Meeting fire engine and other equipment standards

It is important to note that improving fire safety capabilities to meet current standards will offer benefits to homeowners even when they are not directly affected by a fire. Not meeting NFPA standard currently results in poor ratings by insurance companies; this results in annual policy premiums that are \$500-\$3500 higher for Madera property owners. Thus, passage of the Measure may result in reduced home insurance policy rates, a benefit shared by all property owners.

The Measure will also improve firefighters' ability to respond to medical emergencies. In the unincorporated areas, ambulance services are scarce, and firefighters typically serve as first responders to accidents and other serious medical events. With many medical emergencies, every second counts. For example, a stroke or accident that impairs blood flow to the brain can result in brain damage or death in minutes. Thus, by improving response times, and first-responder skills and tools, this measure can save lives.

Finally, this Measure will make Madera County safer by putting more staff in the Sheriff's Office and putting more deputies on the street, patrolling our county and helping keep our communities safe.

Two-thirds (67%) voter approval is necessary to pass the Measure in March 2017. In order to ensure that the Measure responds to what Madera County residents want, voters and community residents were surveyed in March 2016. The voter poll results indicate the Measure has a broad base of support (over 72% of the likely voters). This is the level of support expressed for a one-cent, 20-year Measure. Fiscal analysis shows that a 20-year revenue stream is needed to adequately maintain new staffing levels and enhanced services.

Voters support the Measure because the programs funded by the Measure reflect important community priorities identified by the surveys: Madera voters agree that there is a clear and present need for:

- ✓ Increasing fire safety by adding firefighters and improving their skills and equipment
- ✓ Improving emergency response times. Madera citizens understand that in medical emergencies, every second counts.
- ✓ Enhancing law enforcement by putting more deputies on the street, patrolling our county and helping keep our communities safe.
- ✓ Enabling Madera County to meet federal and State government and private insurers standards
- ✓ Ensuring that the Measure is effectively administered by the Citizen Oversight Committee

Citizen oversight of the sales tax measure is particularly important to Madera residents. All Measure expenditures and accounts will be overseen by the Citizen Advisory Committee and audited annually by an independent auditor retained by the County. The Citizen's Oversight Committee section below provides additional detail regarding the Citizen Oversight Committee and audit process.

Proposed Public Safety Activities and Services - Tier 1

Madera County Fire Department projects funded by the Measure will result in improved firefighting services throughout the county; these services include:

- ✓ Providing fire station personnel and engines for new stations at Bass Lake, North Fork, and North Madera (Chowchilla/Fairmead)
 - Staffing each of the new stations with two (2) person Firefighter coverage (equivalent to five (5) full-time positions)
 - Purchasing three (3) new fire engines, one (1) for each of the new stations (one-time purchases)
- ✓ Hiring new Firefighter personnel for existing stations - Provides for two (2) person Firefighter coverage at five (5) existing fire stations currently staffed with only one (1) existing firefighter; personnel will be phased in over the first six (6) years of the Measure
 - Madera Valley Station #1
 - Madera Acres Station #3
 - Rolling Hills Station #9
 - Oakhurst Station #12
 - Bonadelle Ranchos Station #19
- ✓ Improved instructional and training services for volunteer and Paid Call Firefighters (PCF)
- ✓ Reimbursed costs to PCFs for medical calls
- ✓ Incentives for more PCFs in Madera County

The **Madera County Sheriff's Office** will benefit from the Measure by a 10% increase in personnel. The Sheriff's Office will add nine (9) new deputies phased in over the first six (6) years of the Measure. These new deputies will be deployed throughout the unincorporated areas of the County thereby reducing response times.

Proposed Public Safety Activities and Services - Tier 2

It is possible that over the course of the 20-year Measure, there may be additional sales tax proceeds realized due to interest earned on yearly carry-over funds, higher annual sales tax growth rates, or lower

costs to implement planned Tier 1 projects, programs, or services. At the time of the annual audit of the Measure program, the Board of Supervisors, with a recommendation from the Citizen’s Oversight Committee, may choose to analyze if the Expenditure Plan surpluses would allow for implementation of Tier 2 projects, programs, or services in support of Tier 1 projects, programs, or services identified in the Final Expenditure Plan. Analysis of the Expenditure Plan surpluses will have to look across the life of the 20-year Measure to ensure that potential Tier 2 expenditures implemented will not have a negative effect on planned Tier 1 projects, programs, or services for future years. An example of a potential Tier 2 service would be the purchase of a GPS tracking system which would provide up-to-date maps for field personnel as well as provide supervisors with the ability to account for all staff and vehicles with pinpoint accuracy in real-time.

Expected Sales Tax Proceeds

If voters approve the sales tax measure in March 2017, they will allow the County of Madera to impose a one-cent retail transaction and use tax for 20 years (between October 1, 2017 and September 30, 2037).

The proposed Safety Sales Tax will:

provide approximately \$164 million in new revenues for public safety enhancements according to financial projections through the September 30, 2037.

Montague DeRose and Associates, LLC (MDA) prepared financial analysis to assist in the assessment of potential ranges of sales tax revenue to be generated by a one-cent sales tax on taxable sales in the unincorporated areas of Madera County. The analysis is comprised of a static analysis approach using a range of specified potential annual growth rates in Madera County.

The key data for the static analysis is historical sales data for the unincorporated area of Madera County obtained from the State of California Board of Equalization for years 1997 through 2014 (fiscal years ending June 30). Fiscal year data prior to the year 1997 or after the year 2014 is not available. Sales not allocated to either the incorporated or unincorporated area of Madera County were not included in the static analysis.

Based on this data, “hypothetical historical” sales tax revenues were computed for 1997 through 2014 by multiplying the annual taxable sales by 1%. The average annual percent change in hypothetical historical sales tax revenue for this period was 3.9%. Next, a potential range of future annual sales tax revenue was projected by increasing annual sales tax revenue by 3%, 4% or 5% each year through 2037. Based on this range of potential annual growth rates, sales tax revenues are projected to increase from about \$5 million in 2015 to between \$9 million and \$15 million in 2037 as shown in Figure 1 and Table 4. Forecasted potential sales tax revenue in fiscal years 2015, 2016, and the first quarter of 2017 are prior to the expected implementation of the sales tax. Forecasted potential sales tax revenue for fiscal year 2017 covers a period of nine (9) months, October 1, 2017 through June 30, 2018 based on implementation timing following voter approval.

For purposes of this Expenditure Plan, the Ad Hoc Committee recommended that sales tax proceeds resulting from a 4% annual growth rate (highlighted in Table 4 below and shaded in light green) be applied to offset proposed public safety program and service enhancement costs.

Figure 1 - Hypothetical Historical and Projected Sales Tax Revenues from a One Cent Sales Tax in the Unincorporated Area of Madera County

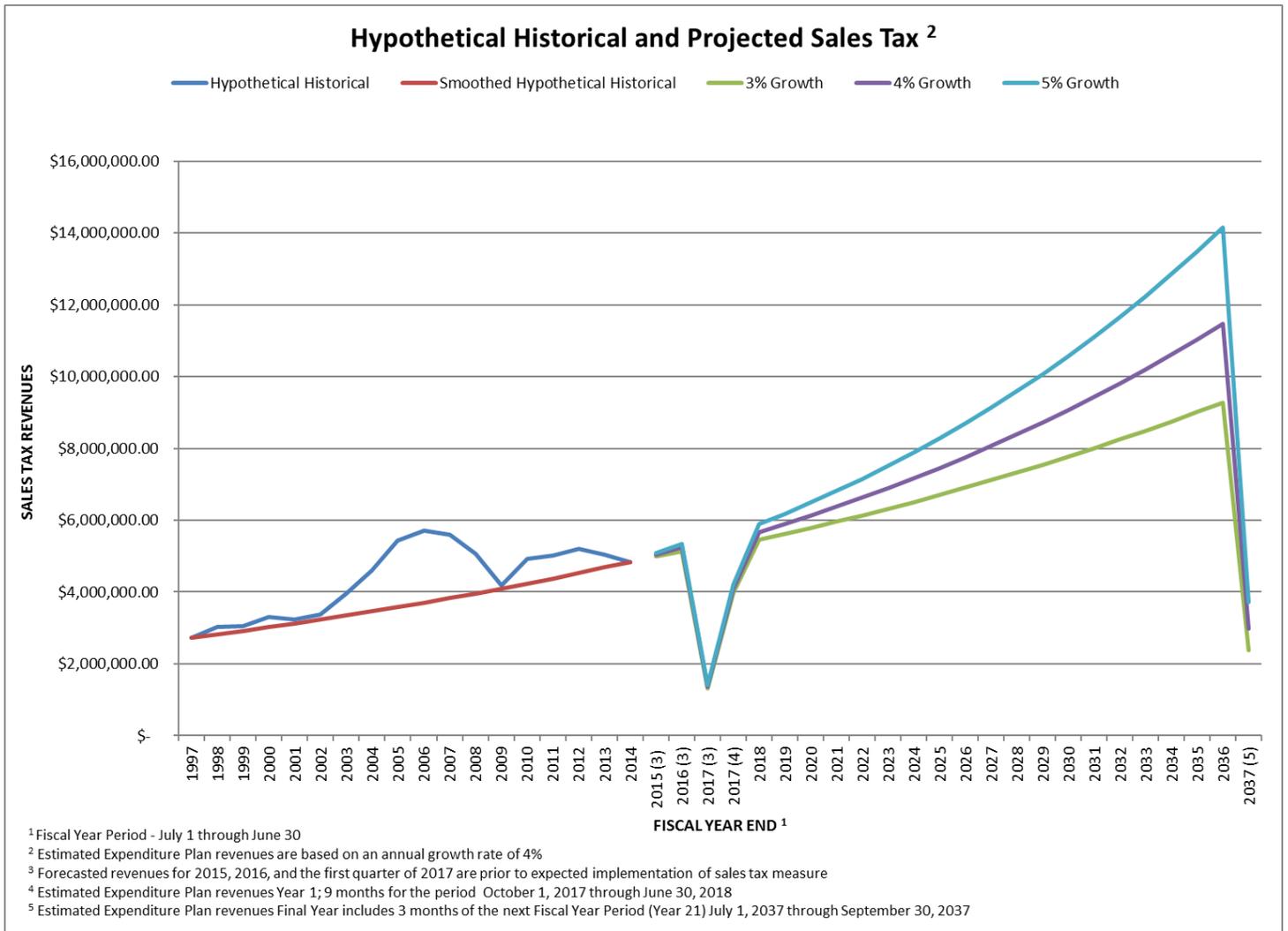


Table 4 - Hypothetical Historical and Projected Sales Tax Revenues from a One-Cent Sales Tax in the Unincorporated Area of Madera County

Fiscal Year End ¹	Expenditure Plan Year	Hypothetical Historical	Smoothed Hypothetical Historical	Annual % Growth Rate		
				3%	4% ²	5%
1997		\$ 2,732,450.00	\$ 2,732,450.00			
1998		\$ 3,017,000.00	\$ 2,826,015.00			
1999		\$ 3,057,980.00	\$ 2,922,783.00			
2000		\$ 3,301,910.00	\$ 3,022,866.00			
2001		\$ 3,226,580.00	\$ 3,126,375.00			
2002		\$ 3,378,540.00	\$ 3,233,428.00			
2003		\$ 3,962,440.00	\$ 3,344,148.00			
2004		\$ 4,605,670.00	\$ 3,458,658.00			
2005		\$ 5,433,160.00	\$ 3,577,090.00			
2006		\$ 5,711,010.00	\$ 3,699,577.00			
2007		\$ 5,594,110.00	\$ 3,826,258.00			
2008		\$ 5,061,450.00	\$ 3,957,277.00			
2009		\$ 4,174,860.00	\$ 4,092,783.00			
2010		\$ 4,929,050.00	\$ 4,232,928.00			
2011		\$ 5,015,710.00	\$ 4,377,872.00			
2012		\$ 5,195,140.00	\$ 4,527,780.00			
2013		\$ 5,032,410.00	\$ 4,682,820.00			
2014		\$ 4,843,170.00	\$ 4,843,170.00			
2015 (3)				\$ 4,988,465.00	\$ 5,036,897.00	\$ 5,085,329.00
2016 (3)				\$ 5,138,119.00	\$ 5,238,373.00	\$ 5,339,595.00
2017 (3)				\$ 1,323,066.00	\$ 1,361,977.00	\$ 1,401,644.00
2017 (4)	1			\$ 3,969,197.00	\$ 4,085,931.00	\$ 4,204,931.00
2018	2			\$ 5,451,031.00	\$ 5,665,824.00	\$ 5,886,903.00
2019	3			\$ 5,614,561.00	\$ 5,892,457.00	\$ 6,181,249.00
2020	4			\$ 5,782,998.00	\$ 6,128,155.00	\$ 6,490,311.00
2021	5			\$ 5,956,488.00	\$ 6,373,281.00	\$ 6,814,827.00
2022	6			\$ 6,135,183.00	\$ 6,628,213.00	\$ 7,155,568.00
2023	7			\$ 6,319,238.00	\$ 6,893,341.00	\$ 7,513,346.00
2024	8			\$ 6,508,815.00	\$ 7,169,075.00	\$ 7,889,014.00
2025	9			\$ 6,704,080.00	\$ 7,455,838.00	\$ 8,283,464.00
2026	10			\$ 6,905,202.00	\$ 7,754,071.00	\$ 8,697,637.00
2027	11			\$ 7,112,358.00	\$ 8,064,234.00	\$ 9,132,519.00
2028	12			\$ 7,325,729.00	\$ 8,386,803.00	\$ 9,589,145.00
2029	13			\$ 7,545,501.00	\$ 8,722,276.00	\$ 10,068,603.00
2030	14			\$ 7,771,866.00	\$ 9,071,167.00	\$ 10,572,033.00
2031	15			\$ 8,005,022.00	\$ 9,434,013.00	\$ 11,100,634.00
2032	16			\$ 8,245,173.00	\$ 9,811,374.00	\$ 11,655,666.00
2033	17			\$ 8,492,528.00	\$ 10,203,829.00	\$ 12,238,449.00
2034	18			\$ 8,747,304.00	\$ 10,611,982.00	\$ 12,850,372.00
2035	19			\$ 9,009,723.00	\$ 11,036,461.00	\$ 13,492,890.00
2036	20			\$ 9,280,015.00	\$ 11,477,920.00	\$ 14,167,535.00
2037 (5)	21			\$ 2,389,603.75	\$ 2,984,259.00	\$ 3,718,978.00
Total (2017-2037):				\$ 143,271,615.75	\$ 163,850,504.00	\$ 187,704,074.00

¹ Fiscal Year Period - July 1 through June 30

² Estimated Expenditure Plan revenues are based on an annual growth rate of 4%

³ Forecasted revenues for 2015, 2016, and the first quarter of 2017 are prior to expected implementation of sales tax measure

⁴ Estimated Expenditure Plan revenues Year 1; 9 months for the period October 1, 2017 through June 30, 2018

⁵ Estimated Expenditure Plan revenues Final Year (Year 21) includes 3 months of the next Fiscal Year Period July 1, 2037 through September 30, 2037

Measure Proceeds VS Expenditures

Meeting the needs of Madera County residents requires leveraging State and federal investments with local resources. Even with a one-cent sales tax increase for public safety, there will not be enough funding available to address all public safety needs. The proposed Measure is anticipated to generate approximately \$164 million over the proposed 20-year period to address a portion of the need. Therefore leveraging additional federal and State dollars, beyond what the region expects, is critical.

The following proposed Madera County Safety Sales Tax Expenditure Plan including anticipated annual revenues and expected annual expenditures are recommended for approval by the Ad Hoc Committee and assumes that:

- ✓ 1% of total revenue collected from the sales tax measure will be allocated to the County of Madera to administer the sales tax proceeds. No new County administrative staff will be hired as a result of the Measure
- ✓ Of the remaining 99% of sales tax proceeds:
 - 80% of the expected sales tax funds will be directed to County fire protection related activities and programs
 - 20% of the funds will be directed to Sheriff's Office activities and programs

To ensure that sales tax proceeds will be available to finance public safety expenditures, the following assumptions were applied:

- ✓ Year 1 revenues and expenditures will reflect a 9-month period since the tax would not begin to be collected until October 1, 2017 or six (6) months following approval of the sales tax measure by voters
- ✓ One percent (1%) of the sales tax proceeds will be allocated to administer the fee and Expenditure Plan (no additional administrative staff would be hired by the County)
- ✓ The Fire Department will receive 80% of the remaining sales tax proceeds to address the following Tier 1 projects:
 - New fire stations personnel and engines (Bass Lake, North Fork, North Madera (Chowchilla/Fairmead)
 - Three (3) new fire stations will be phased in between Years 1 and 3 of the Measure and the Measure will provide for staffing each of the new stations with two (2) person Firefighter coverage (equivalent to five (5) full-time positions) through the duration of the Measure
 - To ensure that each of the three (3) new stations are able to begin providing fire protection services once firefighter personnel are retained, new fire engines will be purchased (one-time purchases) using sales tax measure proceeds
 - All other new engines required to provide existing and enhanced fire protection services would be funded through the Madera County General Fund
 - New Firefighter personnel - (provides for two (2) person Firefighter coverage at the five (5) existing fire stations currently staffed with only one (1) firefighter) will be phased in considering available revenues between Years 1 and 6 as follows:
 - During Year 1 – hire six (6) new Firefighter personnel to provide 2-person Firefighter coverage at three (3) existing stations
 - During Year 2 – maintain six (6) Firefighter personnel

- During Year 3 – hire two (2) new Firefighter personnel for a total of eight (8) Firefighter personnel to provide two (2) person Firefighter coverage at four (4) existing stations
- During Years 4 and 5 – maintain eight (8) Firefighter personnel
- During Year 6 – hire two (2) new Firefighter personnel for a total of ten (10) Firefighter personnel to provide two (2) person coverage at five (5) existing stations
- During Years 7 through 20 – maintain ten (10) Firefighter personnel
- During Years 1 through 20 – PCFs will receive improved instructional and training services, protective gear, and reimbursement for medical calls
- ✓ The Sheriff’s Office will receive 20% of the remaining sales tax proceeds to address the following Tier 1 projects:
 - New Sheriff Deputy personnel will be phased in considering available revenues between Years 1 and Year 6 as follows:
 - During Year 1 – hire seven (7) new Sheriff personnel (10% increase in personnel)
 - During Year 2 – hire one (1) additional Sheriff personnel for a total of eight (8) Sheriff Deputies
 - During Years 3 through 5 – maintain eight (8) Sheriff Deputies
 - During Year 6 – hire one (1) additional Sheriff personnel for a total of nine (9) Sheriff Deputies
 - During Years 7 through 20 – maintain nine (9) Sheriff Deputies

Table 5 below provides a detailed overview of anticipated annual sales tax revenue between Year 1 (FY 2017/18 and Year 21 (FY 2037/38) versus expenditures for administration and services for the Fire Department and Sheriff’s Office. As shown, adequate revenues will be available over the life of the sales tax measure to finance the proposed public safety activities and services, not including interest that will be earned on carryover revenues. Updates of the Expenditure Plan will occur as needed to reflect changes in sales taxes collected and personnel and other related costs.

As noted above, it is possible that there may be additional sales tax proceeds realized over the life of the Measure beyond what is needed to implement planned Tier 1 projects. Should such additional proceeds be available the Board of Supervisors with the recommendation from the Citizen’s Oversight Committee, may choose to implement Tier 2 projects, programs, or services that are supportive of implemented Tier 1 projects.

Table 5 - Madera County Public Safety Sales Tax Measure Proceeds & Expenditures – October 2017 through September 2037

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>	
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) (CAL FIRE Cooperative Fire Protection Agreement) 	
<i>North Fork 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 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

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

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>	
<ul style="list-style-type: none"> 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
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

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

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
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) (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"> Hire 2 New Firefighter Personnel for a Total of 10 Firefighters - Provides for 2 person Firefighter coverage at 5 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	\$ 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

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

Year 7 (FY 2023/24) Sales Tax Collected Starting July 1, 2023 - June 30, 2024	
Sales Tax Proceeds (Estimate):	\$ 6,893,341.00
Administration	\$ 68,933.41
Madera County Fire Department	\$ 5,577,526.23
<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 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	\$ 1,386,382.21
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 7 (Estimate):	\$ 7,032,841.86
Remaining Fund Balance Year 6:	\$ 2,866,008.92
Sales Tax Proceeds (Estimate):	\$ 6,893,341.00
Remaining Fund Balance Year 7:	\$ 2,726,508.07
Year 8 (FY 2024/25) Sales Tax Collected Starting July 1, 2024 - June 30, 2025	
Sales Tax Proceeds (Estimate):	\$ 7,169,075.00
Administration	\$ 71,690.75
Madera County Fire Department	\$ 5,800,627.28
<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 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	\$ 1,441,837.50
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 8 (Estimate):	\$ 7,314,155.53
Remaining Fund Balance Year 7:	\$ 2,726,508.07
Sales Tax Proceeds (Estimate):	\$ 7,169,075.00
Remaining Fund Balance Year 8:	\$ 2,581,427.54

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

Year 9 (FY 2025/26) Sales Tax Collected Starting July 1, 2025 - June 30, 2026	
Sales Tax Proceeds (Estimate):	\$ 7,455,838.00
Administration	\$ 74,558.38
Madera County Fire Department	\$ 6,032,652.37
<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	\$ 1,499,511.00
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 9 (Estimate):	\$ 7,606,721.75
Remaining Fund Balance Year 8:	\$ 2,581,427.54
Sales Tax Proceeds (Estimate):	\$ 7,455,838.00
Remaining Fund Balance Year 9:	\$ 2,430,543.78
Year 10 (FY 2026/27) Sales Tax Collected Starting July 1, 2026 - June 30, 2027	
Sales Tax Proceeds (Estimate):	\$ 7,754,071.00
Administration	\$ 77,540.71
Madera County Fire Department	\$ 6,273,958.47
<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	\$ 1,559,491.44
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 10 (Estimate):	\$ 7,910,990.62
Remaining Fund Balance Year 9:	\$ 2,430,543.78
Sales Tax Proceeds (Estimate):	\$ 7,754,071.00
Remaining Fund Balance Year 10:	\$ 2,273,624.16

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

Year 11 (FY 2027/28) Sales Tax Collected Starting July 1, 2027 - June 30, 2028	
Sales Tax Proceeds (Estimate):	\$ 8,064,234.00
Administration	\$ 80,642.34
Madera County Fire Department	\$ 6,524,916.81
<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 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	\$ 1,621,871.10
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 11 (Estimate):	\$ 8,227,430.25
Remaining Fund Balance Year 10:	\$ 2,273,624.16
Sales Tax Proceeds (Estimate):	\$ 8,064,234.00
Remaining Fund Balance Year 11:	\$ 2,110,427.92
Year 12 (FY 2028/29) Sales Tax Collected Starting July 1, 2028 - June 30, 2029	
Sales Tax Proceeds (Estimate):	\$ 8,386,803.00
Administration	\$ 83,868.03
Madera County Fire Department	\$ 6,785,913.48
<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 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	\$ 1,686,745.94
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 12 (Estimate):	\$ 8,556,527.45
Remaining Fund Balance Year 11:	\$ 2,110,427.92
Sales Tax Proceeds (Estimate):	\$ 8,386,803.00
Remaining Fund Balance Year 12:	\$ 1,940,703.46

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

Year 13 (FY 2029/30) Sales Tax Collected Starting July 1, 2029 - June 30, 2030	
Sales Tax Proceeds (Estimate):	\$ 8,722,276.00
Administration	\$ 87,222.76
Madera County Fire Department	\$ 7,057,350.02
<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 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	\$ 1,754,215.78
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 13 (Estimate):	\$ 8,898,788.56
Remaining Fund Balance Year 12:	\$ 1,940,703.46
Sales Tax Proceeds (Estimate):	\$ 8,722,276.00
Remaining Fund Balance Year 13:	\$ 1,764,190.91
Year 14 (FY 2030/31) Sales Tax Collected Starting July 1, 2030 - June 30, 2031	
Sales Tax Proceeds (Estimate):	\$ 9,071,167.00
Administration	\$ 90,711.67
Madera County Fire Department	\$ 7,339,644.02
<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 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	\$ 1,824,384.41
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 14 (Estimate):	\$ 9,254,740.10
Remaining Fund Balance Year 13:	\$ 1,764,190.91
Sales Tax Proceeds (Estimate):	\$ 9,071,167.00
Remaining Fund Balance Year 14:	\$ 1,580,617.81

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

Year 15 (FY 2031/32) Sales Tax Collected Starting July 1, 2031 - June 30, 2032	
Sales Tax Proceeds (Estimate):	\$ 9,434,013.00
Administration	\$ 94,340.13
Madera County Fire Department	\$ 7,633,229.78
<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 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	\$ 1,897,359.79
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 15 (Estimate):	\$ 9,624,929.70
Remaining Fund Balance Year 14:	\$ 1,580,617.81
Sales Tax Proceeds (Estimate):	\$ 9,434,013.00
Remaining Fund Balance Year 15:	\$ 1,389,701.11
Year 16 (FY 2032/33) Sales Tax Collected Starting July 1, 2032 - June 30, 2033	
Sales Tax Proceeds (Estimate):	\$ 9,811,374.00
Administration	\$ 98,113.74
Madera County Fire Department	\$ 7,938,558.97
<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 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	\$ 1,973,254.18
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 16 (Estimate):	\$ 10,009,926.89
Remaining Fund Balance Year 15:	\$ 1,389,701.11
Sales Tax Proceeds (Estimate):	\$ 9,811,374.00
Remaining Fund Balance Year 16:	\$ 1,191,148.22

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

Year 17 (FY 2033/34) Sales Tax Collected Starting July 1, 2033 - June 30, 2034	
Sales Tax Proceeds (Estimate):	\$ 10,203,829.00
Administration	\$ 102,038.29
Madera County Fire Department	\$ 8,256,101.33
<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 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	\$ 2,052,184.35
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 17 (Estimate):	\$ 10,410,323.97
Remaining Fund Balance Year 16:	\$ 1,191,148.22
Sales Tax Proceeds (Estimate):	\$ 10,203,829.00
Remaining Fund Balance Year 17:	\$ 984,653.25
Year 18 (FY 2034/35) Sales Tax Collected Starting July 1, 2034 - June 30, 2035	
Sales Tax Proceeds (Estimate):	\$ 10,611,982.00
Administration	\$ 106,119.82
Madera County Fire Department	\$ 8,586,345.38
<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 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	\$ 2,134,271.72
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 18 (Estimate):	\$ 10,826,736.92
Remaining Fund Balance Year 17:	\$ 984,653.25
Sales Tax Proceeds (Estimate):	\$ 10,611,982.00
Remaining Fund Balance Year 18:	\$ 769,898.33

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

Year 19 (FY 2035/36) Sales Tax Collected Starting July 1, 2035 - June 30, 2036	
Sales Tax Proceeds (Estimate):	\$ 11,036,461.00
Administration	\$ 110,364.61
Madera County Fire Department	\$ 8,929,799.20
<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 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	\$ 2,219,642.59
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 19 (Estimate):	\$ 11,259,806.40
Remaining Fund Balance Year 18:	\$ 769,898.33
Sales Tax Proceeds (Estimate):	\$ 11,036,461.00
Remaining Fund Balance Year 19:	\$ 546,552.93
Year 20 (FY 2036/37) Sales Tax Collected Starting July 1, 2036 - June 30, 2037	
Sales Tax Proceeds (Estimate):	\$ 11,477,920.00
Administration	\$ 114,779.20
Madera County Fire Department	\$ 9,286,991.17
<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 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	\$ 2,308,428.29
<i>Madera County Sheriff's Department</i>	
<ul style="list-style-type: none"> Maintain 9 Additional Personnel 	
Total Expenditures Year 20 (Estimate):	\$ 11,710,198.66
Remaining Fund Balance Year 19:	\$ 546,552.93
Sales Tax Proceeds (Estimate):	\$ 11,477,920.00
Remaining Fund Balance Year 20:	\$ 314,274.27

MADERA COUNTY PUBLIC SAFETY SALES TAX MEASURE EXPENDITURE PLAN

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
<i>*Expenditure Plan Year 21 - 3 months July 1, 2037 - September 30, 2037</i>	

Annual Audit of Measure Programs

Sales tax measure expenditures and accounts of the Fire Department, Sheriff's Office, and administration will be audited on an annual basis by an independent audit firm retained by the County of Madera. Over the next twenty (20) years, audit results will be provided to the Citizen Oversight Committee to reflect that the measure programs have been implemented, and proceeds expended, in accordance with the Expenditure Plan.

Citizen Oversight Committee

Committee Purpose

To inform the public and to ensure that the Public Safety Measure's funding program revenues and expenditures are spent as promised to Madera County residents.

Administrative Issues

Committee Formation

- ✓ The Citizen Oversight Committee (Committee) will be formed within six (6) months upon approval of the Measure by the voters of Madera County in March 2017.
- ✓ The Committee shall not be amended out of the Expenditure Plan.
- ✓ Meetings will commence when the Measure's revenues are recommended for expenditure; including Expenditure Plan updates.

Selection and Duties of Committee Chair and Vice Chair

- ✓ The Committee shall select a Chair and Vice Chair from the members, each of whom shall serve a one (1) year term.
- ✓ The duties of the Chair will be to call meetings, set agendas, and preside over meetings.
- ✓ The duties of the Vice Chair will be to perform the same duties described above in the absence of the Chair.

Committee Meetings

- ✓ The Committee will hold one formal meeting annually, with additional meetings scheduled as needed by the Committee.
- ✓ Committee meetings are subject to the *open meeting requirements* stipulated by the Ralph M. Brown Act, and as such noticed and open.
- ✓ All meetings will be conducted as per "Robert's Rules of Order (RONR, 11th Edition; De Capo Press)."

Subcommittee Requirements

- ✓ The Committee may elect to form subcommittees to perform specific tasks that support and fulfill the purpose of the Standing Committee.
- ✓ All subcommittees shall have an odd number of members to preclude voting deadlocks.

Committee Membership and Quorum.

- ✓ Membership - The Committee shall be composed of seven (7) members including:
 - Five (5) public at-large members, each of whom must respectively reside in each one of the five Madera County Supervisorial Districts; and
 - Two (2) member representatives drawn from a diversified group of identified and interested community organizations. The members are expected to provide a balance of viewpoints.
- ✓ Quorum
 - A Quorum will be no less than four (4) members of the Committee.
 - An action item of the Committee may be approved by a simple majority of the quorum present.

Membership Selection**Selection Committee**

- ✓ Citizen Oversight Committee members will be selected by the Madera County Board of Supervisors.

Recruitment Process

- ✓ Each year as terms of various members expire or as vacancies occur, annual postings of membership openings will be noticed 60 days in advance of the application process pursuant to Public Utilities Code Section 99238.
- ✓ Potential members must submit an application to the Selection Committee.
- ✓ The Selection Committee will screen all applications and approve candidates for membership on the Committee.

Term of Membership

- ✓ Terms of membership will be for four (4) years. No member may serve more than eight (8) years.
- ✓ Members will not be compensated for their service(s) on the Committee.
- ✓ In an effort to maintain Committee membership consistency, during the first four (4) years of the Committee, terms will be staggered with three (3) of the members to serve a four-year term, and four (4) of the members to serve a two-year term. Such assignment of terms shall be made by the Selection Committee at time of appointment.
- ✓ After the first four (4) years of the Committee, each member of the committee shall be appointed and serve a four-year term through term completion, or until such time that, his or her appointment is rescinded by a simple majority of the Board of Supervisors.
- ✓ Members who are not in attendance for two (2) consecutive meetings or are not present at 50% of the Committee meetings over a 12-month period shall be replaced with a new member selected by the Selection Committee.
- ✓ If a member position on the Committee becomes vacant, the Selection Committee will fill the vacant position within 90 days of the position vacancy date.
- ✓ No proxy voting will be permitted.

Eligibility

- ✓ Members must be U.S. citizens 18 years of age or older and current residents of Madera County.
- ✓ Members may not be an elected official at any level of local, state, or federal government.
- ✓ Members may not be a public employee of Madera County, nor of any of the incorporated cities in Madera County, including but not limited to Madera County Fire Department in cooperation with CAL FIRE, Madera County Fire Department Paid Call Firefighters, or the Membership is restricted to individuals with economic interest(s) in any of the expenditure projects.

- ✓ Members must submit an annual statement of financial disclosure consistent with the Fair Political Practices Commission (FPPC) rules and regulations, and filed within the County of Madera.

Staffing

- ✓ The County of Madera will staff the Committee and provide technical and administrative assistance to support and publicize the Committee's activities.
- ✓ Madera County services and any necessary outside services will be paid using Administration Program revenues.
- ✓ Expert staff may be retained to provide information, support, and to deliver presentations to the Committee, as needed.
- ✓ The County of Madera shall provide to the Citizen Oversight Committee, on an annual basis for a specific time period prescribed, and in a timely fashion at least two (2) weeks prior to the meeting of the Citizen Oversight Committee, a specific report on the planned budget for Measure's fund expenditures and financial report regarding the use of those funds.
- ✓ The precise format of the report may be based on similar report formats for other jurisdictional monitoring, but must be separate from the comprehensive agency budgets and general and enterprise fund financial reports of the County of Madera, and will be prescribed by the Citizen Oversight Committee.

Responsibilities

The Committee may receive, review and recommend any action or revision to plans, programs, audits or projects that is within the scope of its purpose stated above. Specific responsibilities include:

- ✓ Receive, review, inspect, and recommend action on independent financial and performance audits related to the planning and implementation of the Measure.

Plan Administration

Organizational Structure

If the sales tax measure is approved by Madera County voters in March 2017, the County of Madera will be responsible for administering the measure programs in accordance with plans and programs outlined in this and subsequent updates of this Plan. In addition, the Citizen Oversight Committee will be formed to review audit result and draft Expenditure Plan Updates/Revisions. The Expenditure Plan will continue to be prepared by Madera County staff and approved by the County Board of Supervisors. Proceeds from the sales tax measure will NOT be used by the County to increase additional administrative staff. Existing staff will be utilized to administer the sales tax program.

The goal of the County will be to fulfill the ***Promise of the Measure*** by delivering the public safety activities and services outlined in this Expenditure Plan.

Plan Update and Approval Process

All updates of the Expenditure Plan will be subject to public review and public hearings. While the public safety projects may change and priorities for funding may occur, there are more than enough project needs within the County to be addressed using all types of funding, including sales tax proceeds. All of

the projects and programs included in this Expenditure Plan are considered essential to meet the public safety needs of Madera County.

The following steps will be taken by Madera County to prepare and adopt this and future updates of the Expenditure Plan:

- ✓ Madera County staff working develops the Draft Expenditure Plan, and will update it as needed
- ✓ The Madera County Board of Supervisors receives the Draft Expenditure Plan and its updates and schedules public hearings to review the Plan
- ✓ The Madera County Board of Supervisors adopts the Expenditure Plan

Independent Financial Audits

Madera County will conduct independent financial audits on an annual basis to ensure that sales tax proceeds are spent in accordance with this Plan and the Ordinance.

