

**STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
RESOLUTION 2018-04**

**A RESOLUTION ORDERING THE LEVY AND COLLECTION OF CHARGES WITHIN THE
STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
SPECIAL BENEFIT ASSESSMENT RATE INCREASE OF 3%**

The Stanislaus Consolidated Fire Protection District does resolve as follows:

WHEREAS, the Stanislaus Consolidated Fire Protection District has by previous resolutions or other proceedings declared its intent to levy charges or assessments for the purpose of fire protection under the provisions of the State of California Government Code section 50078 et seq.

WHEREAS, the charges against the real property are not levied with regard to property values but rather services that are immediately available to the property owner.

WHEREAS, the Stanislaus Consolidated Fire Protection District has previously adopted the assessment methodology for the purpose of fire protection set forth in Exhibit A hereto, including authorization to annually increase the assessment by the lesser of 3% or the increase in the consumer price index, in conformity with Government Code section 50078.6, article XIII D, section 3 of the California Constitution, and Government Code section 53753.

WHEREAS, the Board of Directors of the Stanislaus Consolidated Fire Protection District has previously approved and adopted a Fire Assessment Limited Income Rate Reduction ("Lifeline") Program with respect to the imposition of the assessment levy as provided herein.

WHEREAS, on June 14, 2018, the Board of Directors of the Stanislaus Consolidated Fire Protection District, at its regular meeting, was unable to take action on this resolution do to a lack of a majority of the total membership of the Board voting in the affirmative to adopt the resolution as required by California Health & Safety Code 13856.

WHEREAS, at the same June 14, 2018 regular meeting, the Board of Directors of the Stanislaus Consolidated Fire Protection District did adopt the 2018-2019 Preliminary Budget with Option A indicating no increase.

WHEREAS, California Health & Safety Code 13895 generally recognizes that a preliminary budget may change through the adoption of a final budget, the Board of Directors' action in adopting the preliminary budget does not foreclose off the opportunity for the Board of Directors to adopt this resolution with a 3% increase to be memorialized in the final budget.

NOW, THEREFORE, BE IT RESOLVED that the Stanislaus Consolidated Fire Protection District so orders the levy and collection of such charges within the Stanislaus Consolidated Fire Protection District for the 2018/2019 fiscal year in the amounts set forth in Exhibit "A" hereto, and that a certified copy of this resolution and attached documentation (Exhibit A) shall be delivered to the Auditor-Controller of the County of Stanislaus for placement of such charges on the 2018/2019 County Tax Roll.


BE IT FURTHER RESOLVED that the previously-adopted Fire Assessment Limited Income Rate

Reduction (Lifeline) Program shall be applicable, where appropriated, to the levy of the assessment as provided herein.

I HEREBY CERTIFY that the foregoing resolution was duly adopted by the District Board by the following vote:

AYES: Zanker, Guzman, Green, Bernardi.
NOES: Woods.
ABSENT: None.
ABSTAIN: None.

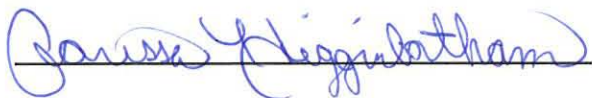
Dated: July 26, 2018



Susan Zanker, Board President

ATTEST: The foregoing is certified to be a correct copy of the original on file in this office which has not been revoked and is now in full force and effect.

APPROVED AS TO CONTENT:



Carissa Higginbotham, Clerk of the Board

APPROVED AS TO FORM:

Christopher Diaz, District Counsel

Rate Table

EXHIBIT "A"

Property Type	Parcel/Units/Sq. Ft	17/18 Applied Rates	1% increase	1.5% increase	2% increase	3% increase	18/19 Estimated Maximum Rates ⁽¹⁾	17/18 Maximum Rates
Public Assembly/Educational/Institutional	105	\$523.18	\$528.41	\$531.02	\$533.64	\$538.87	\$614.02	\$596.14
Residential (1 and 2 family dwellings)	12,068	\$269.80	\$272.49	\$273.84	\$275.19	\$277.89	\$316.67	\$307.45
Residential (3 or more living units)	2,392	\$219.17	\$221.36	\$222.45	\$223.55	\$225.74	\$257.21	\$249.71
Stores and Offices	3,732,219	\$0.0989	\$0.0999	\$0.1004	\$0.1009	\$0.1019	\$0.1150	\$0.1126
Industry	30,833,815	\$0.0803	\$0.0811	\$0.0815	\$0.0820	\$0.0828	\$0.0920	\$0.0895
Agricultural / Vacant Land	1,829	\$63.34	\$63.97	\$64.29	\$64.60	\$65.24	\$74.34	\$72.17

⁽¹⁾The inflation adjustment for the Maximum Rate may not exceed the greater of i) the change in the prior year's U.S. Department of Labor, Consumer Price Index, All Items for the San Francisco, Oakland, San Jose area (CPI) for the month of April or ii) three percent (3%). The annual increase is currently estimated based on a 3% increase since the CPI is not yet available.

Estimated Levy at various Rates

Property Type	Parcel/Units/Sq. Ft	17/18 Levy	Increased by 1% Rates	FY 18/19 Estimated Levy			Estimated Maximum Tax
				Increased by 1.5% Rates	Increased by 2% rates	Increased by 3% rates	
Public Assembly/Educational/Institutional	105	54,903.88	\$55,483.05	\$55,757.10	\$56,032.20	\$56,581.35	\$64,472.31
Residential (1 and 2 family dwellings)*	12,068	3,255,406.80	3,288,409.32	3,304,701.12	3,320,992.92	3,353,576.52	3,821,621.83
Residential (3 or more living units)	2,392	515,605.74	529,493.12	532,100.40	534,731.60	539,970.08	615,234.36
Stores and Offices	3,732,219	369,114.56	372,736.70	374,602.81	376,431.60	380,193.67	429,205.17
Industry	30,833,815	2,475,952.58	2,501,855.75	2,514,189.28	2,526,831.14	2,551,806.53	2,836,710.98
Agricultural / Vacant Land	1,829	115,848.86	117,001.13	117,586.41	118,163.40	119,323.96	135,960.54
Total Estimated Levy		\$6,786,832.42	\$6,864,979.07	\$6,898,937.12	\$6,933,172.86	\$7,001,452.11	\$7,903,205.20

*Includes 4 parcels charged at 50%

**ENGINEER'S REPORT
FIRE SUPPRESSION ASSESSMENT
STANISLAUS CONSOLIDATED FIRE
PROTECTION DISTRICT**

**PUBLIC HEARING DECEMBER 9, 2004
FINAL REPORT**



MuniFinancial

Corporate Office

27368 Via Industria
Suite 110
Temecula, CA 92590
Tel: (800) 755-6864
Fax: (951) 587-3510

Regional Offices

Antelope Valley, CA
Los Angeles, CA
Oakland, CA
Orange County, CA

Phoenix, AZ
Sacramento, CA
Seattle, WA
Temecula, CA

www.muni.com

ENGINEER'S REPORT AFFIDAVIT

FIRE SUPPRESSION ASSESSMENT

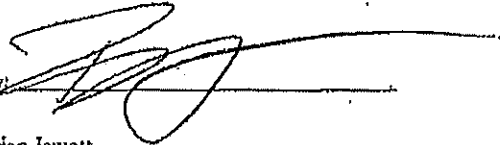
STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Stanislaus County, State of California

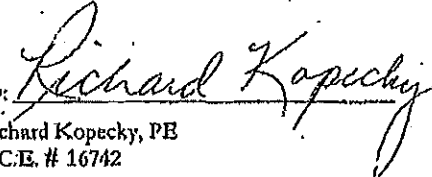
This Report describes the proposed Stanislaus Consolidated Fire Protection District Fire Suppression Assessment including the improvements, budget, parcels, and assessments to be levied for Fiscal Year 2005/2006 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Stanislaus Consolidated Fire Protection District Fire District service area. This service area is contiguous with the boundaries of the Stanislaus Consolidated Fire Protection District. The undersigned respectfully submits the enclosed Report as directed by the Stanislaus Consolidated Fire Protection District Board.

Dated this 18th day of January, 2005.

MuniFinancial
Assessment Engineer

By: 

Brian Jewett
Division Manager, Financial Consulting Services

By: 

Richard Kopecky, PE
R.C.E. # 16742



TABLE OF CONTENTS

Introduction and background.....	1
Benefit Analysis and Assessment Methodology	2
Fire Suppression Assessment Budget and Rates	9
Assessment Roll	19

INTRODUCTION AND BACKGROUND

As a result of increasing demands being placed on the Stanislaus Consolidated Fire Protection District (the "District") services, potential budget cuts resulting from the State budget crisis and a desire on the part of the District to maintain and possibly enhance the level of fire protection services, the District desires to initiate proceedings for the re-engineering of the current Fire Suppression Assessments ("Assessments") pursuant to the provisions of Government Code 50078 et. seq. and California Constitution Article XIII D ("Proposition 218"). The Code provides for the levy and collection of assessments by the District to generate revenue to pay for fire protection services and equipment. The re-engineered Assessment rates are intended to replace the existing District assessment rates.

The District was formed in 1995 to consolidate fire protection services within the City of Riverbank, the City of Waterford and the two townships of Empire and La Grange. This report presents three fire suppression assessment levy amount scenarios to be decided upon by the District Board. The three assessment scenarios are based on three levels of staffing to be provided by the District. Each scenario includes Replacement/Reserves for fire fighting equipment, safety gear and delinquent assessments. The first scenario is based on existing FY 2003/2004 staff levels. The remaining two scenarios reflect increased levels of fire personnel staffing to achieve current NPFA standards. Additional Staffing refers to 3 man engine crews and 4 man truck companies and Full Staffing refers to 4 man engine crews and 4 man truck companies.

Therefore, pursuant to the order of the District Board of the Stanislaus Consolidated Fire Protection District ("District Board"), and in compliance with the requirements of Title 3, Division 1, Part 1, Article 3.6 of the California Government Code, "Fire Suppression Assessments," beginning with Section 50078 ("Code") and Proposition 218, this Engineer's Report ("Report") presents the benefit analysis for the imposition of the assessment known as: the Stanislaus Consolidated Fire Protection District Fire Suppression Assessment.

This Report is to be filed with the District Clerk of the Stanislaus Consolidated Fire Protection District and must contain the following elements according to the Code:

- ♦ A description of each lot or parcel of property proposed to be subject to the assessment;
- ♦ The amount of the assessment for each lot or parcel for the initial fiscal year;
- ♦ The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year;
- ♦ The duration of the assessment;
- ♦ The basis of the assessment;
- ♦ The schedule of the assessment; and,
- ♦ A description of the protest and hearing requirements applicable to the assessment.

BENEFIT ANALYSIS AND ASSESSMENT METHODOLOGY

Description of Benefit

The District provides fire protection services throughout the boundaries of the entire District. With the current State fiscal crisis threatening local revenues, the District is concerned that funding levels may drop and negatively affect service levels. Furthermore, fire suppression standards as established by the National Fire Protection Agency continue to place greater demands on District resources. To this end, the specific benefits of the proposed Fire Suppression Assessment are to maintain and gradually improve levels of protection to structures and to occupants from fires and to reduce the resulting property loss and owner liability from injuries to occupants. The proposed assessment may also provide funding for future replacement of old fire protection equipment used by the District.

For new and increased assessments, Proposition 218 requires the separation of general benefit from special benefit, while only special benefit-related costs are assessable. It is important to note that the imposition of the Fire Suppression Assessment will not fully fund all Fire District related activities. It will partially fund fire protection services and equipment (as required by Government Code Section 50078 et seq.) that are property related and assist the District in meeting its public safety goals. Other revenue sources provide funds needed for general benefit Fire District operations and facilities, including emergency medical services and fire station construction. Therefore, this assessment will fund only those improvements that are a specific and direct benefit to the properties subject to the assessment. All other services and improvements provided by the Fire District are considered to be of a general benefit nature and are funded through other means outside of the scope of this Fire Suppression Assessment.

Benefit Assessment Factors

Fire suppression is a basic need for any community. In the past, volunteer services were established almost as soon as a community came into existence. As the community grew, the need for a professional Fire District was a basic service provided by the local government agency. No other department had the responsibility or authority to provide fire suppression and first responder services.

The District provides basic fire suppression service and first response service to residents and properties within the District boundaries as well as to specific areas outside District limits under separate agreement (mutual aid). This basic level of service, whether actually used or not, is available at the same level to parcels in the Fire District service area, including unimproved parcels.

Government Code Section 50078 et. seq. requires that a fire suppression assessment be based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that

property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the District to that property. Our analysis considered call volume, time data, building square footage, fire flow requirements, Fire and Building Code requirements, and ISO requirements. These factors are based on a combination of parameters including square footage and processes inherent in each specific property and/or occupancy type.

For this analysis, we considered District call data, national property loss statistics, national structure fire statistics, building square footage, land size and number of parcels per land use category. The criteria selected for this analysis are taken from national fire response data from the National Fire Protection Association (NFPA) as well as the number of improved parcels within the Stanislaus Consolidated Fire Protection District categorized by property type according to County of Stanislaus land use descriptions. We believe that the data collected from the NFPA is a significant sample size to use in order to allocate fire assessment costs to varying property types. These allocation factors are then applied to the District's parcels within each property category.

The primary allocation factors are taken from the NFPA publication "Fire Loss in the United States During 2002". This publication, authored by Michael J. Karter, Jr. of the Fire Analysis and Research Division of the NFPA, presents national estimates of calendar year 2001 and 2002 structure fires and property loss by property use (2003 data is not available at the time of writing this report). The estimates are based on data reported to the NFPA by Fire Districts that responded to the 2002 National Fire Experience Survey. We used the property classifications used in this NFPA document and referenced them to the land use descriptions of the District parcels as provided by the County of Stanislaus. We assigned each eligible parcel in the District to a NFPA property class. Table 1 illustrates this property use typology for the Stanislaus Consolidated Fire Protection District. Because certain NFPA property categories are similar in use and structure type, we combined these categories for ease of administration and analysis purposes.

Solely presenting the type and number of parcels is not a satisfactory basis to assign assessment rates in a special benefit analysis. Therefore, we have employed a modification of a framework presented by Dr. Lynn Harvey, a professor at Michigan State University, that allows the user a mechanism to quantify the dollar cost of buying and selling fire protection services to and from a local agency or agencies. This methodology uses a weighted formula pricing method that takes into account factors that have the potential to impact the demand for fire protection in a given area. Dr. Harvey uses the factors of population, state equalized value and historical usage to give transparency to the allocated share of fire protection costs.¹

We modified the factors of this framework to ensure that the model closely resembles the particular characteristics of the Stanislaus Consolidated Fire Protection District. We replaced population with numbers of parcels because the benefit finding must be related to property, not people use. We substituted state equalized value with property loss figures taken from the NFPA fire loss document because of the property-related benefit principle. We also replaced historical usage with responses to fire incidents by property type as provided for in the aforementioned NFPA document because of the statistically

¹ "Buying and Selling Fire Protection", Dr. Lynn R. Harvey, Michigan State University, August 1995.

insignificant sample size of the local historical use data from the Stanislaus Consolidated Fire Protection District.

Table 1. Number of SCFPD Parcels by NFPA Property Use Type

Property Use		Count	% of Total Property Types
Public Assembly/Educational/Institutional	(1)	346	2.26%
Residential (1 and 2 family dwellings)	(2)	11,477	74.98%
Residential (3 or more living units)	(3)	139	0.91%
Stores and Offices		488	3.19%
Industry		743	4.85%
Agricultural	(4)	885	5.78%
Vacant Land	(4)	1,228	8.02%
Total		15,306	100.00%

(1) Includes Government owned, Public utility property & Church property

(2) Includes residential condominiums and anticipated new SFR of 1,800 in Crossroads area of Riverbank and 300 units in Waterford.

(3) Includes triplex, quadplex and apartment and mobile home park properties.

(4) Agricultural and Vacant land is not specified by NFPA but included as it is a significant part of the District acres

Sources: County of Stanislaus; National Fire Protection Association; MuniFinancial.

Tables 2 and 3 present the NFPA data for responses to structure fires and property loss, respectively, for the calendar years 2001 and 2002. We took an average of both years to apply to our model as described below. In Table 4 we took each property category's total estimated property loss data from Table 3 and divided it by the total estimated fire incidents by property type from Table 2. The result is an average property loss per structure figure that we can apply to the District parcels. Table 5 takes this average property loss figure for each property type and multiplies it by the number of the District improved parcels in each property category. The resulting figures are the total assumed property loss statistics for the Stanislaus Consolidated Fire Protection District in each property class. Table 6 attempts to determine the amount of suppression resources required to respond to fires for each structured property use category. It combines estimated average structure fires by property use, determined in Table 2, and factors in average Fire Flow data to compute a weighted average resources requirement percentage for each structured property use.

Table 2. Estimated Structure Fires by Property Use (National Figures)

Property Use (1)	Structure Fires		
	Estimated 2001	Estimated 2002	Estimated Average
Public Assembly/Educational/Institutional	42,300	39,500	40,900
Residential (1 and 2 family dwellings)	295,400	300,500	297,950
Residential (3 or more living units)	88,000	88,500	88,250
Stores and Offices	25,400	24,000	24,700
Industry	13,400	12,500	12,950
Total	464,500	465,000	

Notes:

(1) Figures do not include structure fires for the NFPA category "Special Structures" because NFPA does not define what types of properties would be included in this category. Stores in Structures category not included since the District has no identifiable structures that fall under this Property Use Type

Sources: *Fire Loss in the United States During 2002*, National Fire Protection Association, September 2003; MuniFinancial.

Table 3. Estimated Total Property Loss by Property Use (National Figures)

Property Use	Estimated 2001	Estimated 2002	Estimated Average
Public Assembly/Educational/Institutional	\$ 624,010,000	\$ 584,000,000	\$ 604,005,000
Residential (1 and 2 family dwellings)	4,624,620,000	5,005,000,000	4,814,810,000
Residential (3 or more living units)	859,328,000	926,000,000	892,664,000
Stores and Offices	697,620,000	604,000,000	650,810,000
Industry	811,314,000	658,000,000	734,657,000
Total	\$ 7,616,892,000	\$ 7,777,000,000	\$ 7,696,946,000

Notes:

Figures represent overall direct property loss to contents, structure, vehicles, machinery, vegetation or anything else involved in a fire. No adjustment was made for inflation between CY 2001 and CY 2002.

Figures do not include the events of 9/11/01, where there was \$33.44 billion in property loss.

Figures do not include property loss for the NFPA category "Special Structures" because NFPA does not define what types of properties would be included in this category.

Sources: *Fire Loss in the United States During 2002*, National Fire Protection Association, September 2003; MuniFinancial.

Table 4. Estimated Average Property Loss per Structure Fire (National)

Property Use	Estimated Average Property Loss	Estimated Average Fire Incidents	Estimated Average Property Loss per Structure
Public Assembly/Educational/Institutional	\$ 804,005,000	40,900	\$14,768
Residential (1 and 2 family dwellings)	4,814,810,000	297,950	\$16,160
Residential (3 or more living units)	892,664,000	88,250	\$10,116
Stores and Offices	650,810,000	24,700	\$26,349
Industry	734,657,000	12,950	\$56,730
Total	\$ 7,696,946,000	464,750	

Sources: Table 2; Table 3; MuniFinancial.

Table 5. Estimated Property Loss in SCFPD per Property Use

Property Use	Estimated Average Property Loss per Structure	Number of SCFPD Parcels	Total Potential SCFPD Property Loss	% of Total
Public Assembly/Educational/Institutional	\$14,768	346	\$5,109,676	2.07%
Residential (1 and 2 family dwellings)	\$16,160	11,477	185,465,932	75.09%
Residential (3 or more living units)	\$10,116	139	1,408,009	0.57%
Stores and Offices	\$26,349	488	12,868,109	5.21%
Industry	\$56,730	743	42,160,691	17.07%
Total		13,193	\$246,990,316	100.00%

Sources: Table 1; Table 4; MuniFinancial.

Table 6. Suppression Resources Required to Respond

Property Use	Estimated Average Structure Fires	Average Suppression Personnel to Respond (1)	Weighted Resources Required	% of Total
Public Assembly/Educational/Institutional	40,900	24	981,600	14.5%
Residential (1 and 2 family dwellings)	297,950	12	3,575,400	52.7%
Residential (3 or more living units)	88,250	16	1,323,750	19.5%
Stores and Offices	24,700	24	592,800	8.7%
Industry	12,950	24	310,800	4.6%
			6,784,350	100%

(1) Total Suppression Personnel Required to respond within 10 minutes based on average Fire Flow requirements for each Property Use. Personnel requirement is reflective of apparatus and other fire suppression equipment requirement.

Sources: Table 2; Urban Guide for Fire Prevention Control. Washington DC: U.S. Fire Administration

Benefit Assessment Analysis

We use property loss data to represent the value of property to be protected by the Fire District. There is a direct and reasonable relationship between market or replacement value of property and the assessment that the property owner is willing to pay for owning the property. We do not use assessed valuation as a factor for property loss. The other factor, number of responses to structure fires by property use, is included to capture historical consumption patterns of fire protection services.

In order to develop a square footage unit figure for non-residential parcels, we summed the total square footage of structures by each property type. While most of the square footage data was supplied by the County of Stanislaus and the District, in certain instances we had to estimate square footage figures. Table 7 illustrates the estimated square footage figures.

Table 7. Building Square Footage in SCFPD per Property Use

Property Use	Estimated Building Square Footage	% of Total
Public Assembly/Educational/Institutional	1,088,344 (1)	1.65%
Residential (1 and 2 family dwellings)	31,347,569 (2)	47.67%
Residential (3 or more living units)	3,072,329	4.67%
Stores and Offices	3,417,644 (3)	5.20%
Industry	26,836,343 (3)	40.81%
Total	65,762,229	100.00%

(1) Building square footage data from County was available for only 9% of parcels for this Property Use. Building square footage for entire Property Use was estimated.

(2) Building square footage for 2,100 anticipated new SFR units estimated at 1,500 SF each.

(3) Building square footage obtained from County tax roll and District verified measurements.

Sources: County of Stanislaus Tax Assessor; MuniFinacial; SCFPD

Once we identified these factors we applied a weight to each factor. In this analysis, the weighting factors were chosen based on reasonableness of each factor in allocating costs and special benefit received from the fire protection services and equipment. We assigned the following weights to each factor:

- Property Loss by Land Use 10 percent
- Responses to Structure Fires by Land Use 10 percent
- Building Square Footage 80 percent

We assigned equal weighting to property loss and suppression resources required because we believed them to be equally important factors to property owners concerned about the investment of their property and the safety of structure and occupants. We

assigned the greatest weight to building square footage as it was considered to be the most significant factor in determining demand on District fire response resources.

In addition, we used District call data to determine how many fire suppression calls were related to structure fires and how many were related to unimproved parcel fires. We also considered District staff's analysis of the amount of resources used to respond to calls to structure fires compared to grass fires. We then allocated the resources requirement between structure fires and fires occurring on unimproved parcels based on the percentage of calls and resources required for each type. The assigned weights ultimately derived in Table 8 are the sum of these percentages multiplied by the weighting factors described above. The factor shares for each property class are applied to the Balance to Levy for each budget scenario shown in the next section.

Table 8. Fire Assessment Factor Share

Property Type	Resource Requirement %	NFPA Property Loss	Suppression Resources to Respond	Building square footage	Sum Weights
Structured Property	98%				
	Weight Assigned to each Structured Property factor	10%	10%	80%	100%
Public Assembly/Educational/Institutional		0.0020	0.0142	0.0130	0.0291
Residential (1 and 2 family dwellings)		0.0735	0.0516	0.3783	0.4884
Residential (3 or more living units)		0.0008	0.0191	0.0388	0.0582
Stores and Offices		0.0051	0.0088	0.0407	0.0543
Industry		0.0167	0.0045	0.3198	0.3407
Unimproved Property					
Agricultural / Vacant Land	(1) 2%		0.0212		0.0212
Total					1.0000

(1) Agricultural/Vacant Land determined to require minimal fire suppression resources as approximately 98% of acreage is irrigated.

Sources: Table 5; Table 6, Table 7; SCFPD, MuniFinancial.

FIRE SUPPRESSION ASSESSMENT BUDGET AND RATES

The Stanislaus Consolidated Fire Protection District has identified funds needed and direct costs required to maintain existing levels of fire protection services and to potentially add to existing personnel and equipment in future years. In addition to these direct costs, there are also additional expenses of administering such an assessment should the affected property owners approve it. For example, there would be an additional assessment levy administration costs and other County and District processing and administration expenses. These expenses are necessary to place the assessment on the general property tax bill each fiscal year, keep track of parcel changes, and to administer the budget to ensure proper funding of fire-related personnel and equipment.

The District desired to have this report present three (3) budget and assessment rate scenarios to be reviewed by the District Board and District Staff. The 3 budget scenarios represent staffing at existing levels, at additional levels and at full levels, as previously defined in this Report, and are shown in Tables 9a, 9b and 9c, respectively. The budget scenarios presented in Tables 9a, 9b, and 9c are in the amounts of \$4,424,330, \$6,030,230 and \$7,318,130 respectively, for Fire Suppression Portion of the budgets.

The total Balance to Levy shown in each budget scenario is then allocated to each property class based on the percentage share factor presented in Table 8. Tables 10a, 10b, and 10c illustrate the budget allocations. The allocated budget figures are then divided by the total number of parcels in each property category with the exception of the Residential (3 or more living units), Stores and Office, and Industrial properties. Because the District provided us with number of dwelling units per multi-unit residential parcel for this property class, we were able to derive a per dwelling unit assessment rate for all triplex, quadplex, and apartment properties. The allocated budget for the Stores/Office and Industrial/Utility categories was spread on a per building square foot basis for the purpose of determining the assessment rate for these property categories. Tables 11a, 11b, and 11c present these proposed annual assessment rates for each budget scenario.

At the District Board Meeting held on October 6, 2004, the District Board decided to adopt the budget and Assessment rate scenario reflected in Table 9b and Table 11b, respectively. These new rates are intended to replace the existing District assessment rates if a majority protest vote does not exist following a Public Hearing and protest ballot procedure. Property owner notices and protest ballots reflecting the proposed new Assessment rates were mailed to the property owners 45 days prior to the scheduled Public Hearing date.

**Table 9a. SCFPD Fire Suppression Assessment
Proposed FY 05/06 Budget - with Existing Staffing**

Description	Total District Budget	EMS & Other Services	Fire Suppression Related Services
DIRECT COST			
Direct Cost allocation based on call response data (1)	100.0%	25.0%	75.0%
Salaries & Benefit (2)	\$ 4,551,900	\$ 1,137,975	\$ 3,413,925
Services & Supplies (2)	724,500	181,125	543,375
Contingency Reserve @ 6%	316,684	79,146	237,438
Total Direct Costs	\$ 5,592,984	\$ 1,398,246	\$ 4,194,738
ASSESSMENT COLLECTION COSTS (Fire Assessment only)			
Levy Administration and Professional Services	\$ 15,000	\$ -	\$ 15,000
County Collection Cost	4,592	-	4,592
Total Administration Costs	\$ 19,592	\$ -	\$ 19,592
TOTAL DIRECT AND ADMINISTRATIVE COSTS	\$ 5,612,576	\$ 1,398,246	\$ 4,214,330
REPLACEMENTS / RESERVES (Fire Assessment)			
Firefighting Equipment Replacement Fund	\$ 75,000	\$ -	\$ 75,000
Safety Gear Replacement Fund	135,000	-	135,000
Total Replacements and Reserves	\$ 210,000	\$ -	\$ 210,000
Total Direct, Administrative and Reserves	\$ 5,822,576	\$ 1,398,246	\$ 4,424,330
REVENUES			
Property Taxes	\$ 1,863,503	\$ 1,115,518	\$ 837,985
County Contracts (3)	1,130,911	282,728	848,183
Other	182,618	-	182,618
Total Revenues	\$ 3,267,032	\$ 1,398,246	\$ 1,868,786
Net Budget Surplus (Deficit)	\$ (2,555,544)	\$ -	\$ (2,555,544)
Reserve For Delinquent Assessments at 5%			(127,777)
TOTAL FIRE SUPPRESSION ASSESSMENT BALANCE TO LEVY (FY 2005/2006)			\$ 2,683,321
DISTRICT STATISTICS			
Total Parcels in District	15,308		
Total Parcels Levied	15,306		

(1) Per SCFPD, on average 6 hours per 24 hour day (25%) is in responding to EMS calls.

(2) Amount taken from FY 2004/05 Approved Budget for SCFPD

(3) County revenue allocated the same as direct costs

Sources: SCFPD; County of Stanislaus; NFPA; MuniFinancial.

**Table 9b. SCFPD Fire Suppression Assessment
Proposed FY 05/06 Budget - with Additional Staffing (4)**

Description	Total District Budget	EMS & Other Services	Fire Suppression Related Services
DIRECT COST			
Direct Cost allocation based on call response data (1)	100%	25.0%	75.0%
Salaries & Benefit (2) (4)	\$ 6,671,900	\$ 1,642,975	\$ 4,928,925
Services & Supplies (2)	724,500	181,125	543,375
Contingency Reserve @ 6%	437,784	109,446	328,338
Total Direct Costs	\$ 7,734,184	\$ 1,933,546	\$ 5,800,638
ASSESSMENT COLLECTION COSTS (Fire Assessment only)			
Levy Administration and Professional Services	\$ 15,000	\$ -	\$ 15,000
County Collection Cost	4,592	-	4,592
Total Administration Costs	\$ 19,592	\$ -	\$ 19,592
TOTAL DIRECT AND ADMINISTRATIVE COSTS	\$ 7,753,776	\$ 1,933,546	\$ 5,820,230
REPLACEMENTS / RESERVES (Fire Assessment)			
Firefighting Equipment Replacement Fund	\$ 75,000	\$ -	\$ 75,000
Safety Gear Replacement Fund	135,000	-	135,000
Total Replacements and Reserves	\$ 210,000	\$ -	\$ 210,000
Total Direct, Administrative and Reserves	\$ 7,963,776	\$ 1,933,546	\$ 6,030,230
REVENUES			
Property Taxes	\$ 1,983,503	\$ 1,050,818	\$ 302,685
County Contracts (3)	1,130,911	282,728	848,183
Other	209,532	-	209,532
Total Revenues	\$ 3,293,946	\$ 1,933,546	\$ 1,360,400
Net Budget Surplus (Deficit)	\$ (4,669,830)	\$ -	\$ (4,669,830)
Reserve For Delinquent Assessments at 5%			(233,491)
TOTAL FIRE SUPPRESSION ASSESSMENT BALANCE TO LEVY (FY 2005/2006)			\$ 4,903,321
DISTRICT STATISTICS			
Total Parcels in District	15,306		
Total Parcels Levied	15,308		

(1) Per SCFPD, on average 6 hours per 24 hour day (25%) is in responding to EMS calls.

(2) Amount taken from FY 2004/05 Approved Budget for SCFPD

(3) County revenue allocated the same as direct costs

(4) Includes staffing to 3 man engine companies and 4 man truck companies.

Sources: SCFPD; County of Stanislaus; NFPA; MuniFinancial.

**Table 9c. SCSFPD Fire Suppression Assessment
Proposed FY 05/06 Budget - with Full Staffing (4)**

Description	Total District Budget	EMS & Other Services	Fire Suppression Related Services
DIRECT COST			
Direct Cost allocation based on call response data (1)	100%	25.0%	75.0%
Salaries & Benefit (2) (4)	\$ 8,191,900	\$ 2,047,975	\$ 6,143,925
Services & Supplies (2)	724,500	181,125	543,375
Contingency Reserve @ 6%	534,984	133,746	401,238
Total Direct Costs	\$ 9,451,384	\$ 2,362,846	\$ 7,088,538
ASSESSMENT COLLECTION COSTS (Fire Assessment only)			
Levy Administration and Professional Services	\$ 15,000	\$.	\$ 15,000
County Collection Cost	4,592	.	4,592
Total Administration Costs	\$ 19,592	\$ -	\$ 19,592
TOTAL DIRECT AND ADMINISTRATIVE COSTS	\$ 9,470,976	\$ 2,362,846	\$ 7,108,130
REPLACEMENTS / RESERVES (Fire Assessment)			
Firefighting Equipment Replacement Fund	\$ 75,000.00	\$.	\$ 75,000
Safety Gear Replacement Fund	135,000	.	135,000
Total Replacements and Reserves	\$ 210,000	\$ -	\$ 210,000
Total Direct, Administrative and Reserves	\$ 9,680,976	\$ 2,362,846	\$ 7,318,130
REVENUES			
Property Taxes	\$ 1,953,503	\$ 1,953,503	\$.
County Contracts (3)	1,130,911	282,728	848,183
Other	182,618	.	182,618
Total Revenues	\$ 3,267,032	\$ 2,236,231	\$ 1,030,801
Net Budget Surplus (Deficit)	\$ (6,413,944)	\$ (126,615)	\$ (6,287,329)
Reserve For Delinquent Assessments at 5%			(314,368)
TOTAL FIRE SUPPRESSION ASSESSMENT BALANCE TO LEVY (FY 2005/2006)			\$ 6,801,695
Total Parcels in District	15,308		
Total Parcels Levied	15,308		

(1) Per SCSFPD, on average 6 hours per 24 hour day (25%) is in responding to EMS calls.

(2) Amount taken from FY 2004/06 Approved Budget for SCSFPD

(3) County revenue allocated the same as direct costs

(4) Includes staffing to full NFPA standards of 4 man engine and 4 man truck companies

Sources: SCSFPD; County of Stanislaus; NFPA; MuniFinancial.

**Table 10a. Fire Assessment Budget Allocation
Existing Staff**

Property Type	Sum Weights	Allocation Amounts	Board Reallocation (1)	Final Allocation Amounts
Public Assembly/Educational/Institutional	0.0291	\$ 78,209	\$ (1,454)	\$ 76,755
Residential (1 and 2 family dwellings)	0.4984	\$ 1,337,238	\$ (24,854)	\$ 1,312,384
Residential (3 or more living units)	0.0562	\$ 150,908	\$ (2,805)	\$ 148,103
Stores and Offices	0.0543	\$ 145,821	\$ (2,710)	\$ 143,111
Industry	0.3407	\$ 914,312	\$ (16,894)	\$ 897,418
Agricultural / Vacant Land	0.0212	\$ 58,833	\$ 48,817	\$ 105,650
Total	1.0000	\$ 2,683,321	\$ -	\$ 2,683,321

(1) Amount sufficient to bring Agricultural / Vacant Land to \$50 per parcel

Sources: Table 8; Table 9a; MuniFinancial.

**Table 10b. Fire Assessment Budget Allocation
With Additional Staffing**

Property Type	Sum Weights	Allocation Amounts	Board Reallocation (1)	Final Allocation Amounts
Public Assembly/Educational/Institutional	0.0291	\$ 142,914	\$ (54)	\$ 142,861
Residential (1 and 2 family dwellings)	0.4984	\$ 2,443,580	\$ (915)	\$ 2,442,664
Residential (3 or more living units)	0.0562	\$ 275,759	\$ (103)	\$ 275,655
Stores and Offices	0.0543	\$ 266,464	\$ (100)	\$ 266,364
Industry	0.3407	\$ 1,670,752	\$ (826)	\$ 1,670,127
Agricultural / Vacant Land	0.0212	\$ 103,852	\$ 1,798	\$ 105,650
Total	1.0000	\$ 4,903,321	\$ -	\$ 4,903,321

(1) Amount sufficient to bring Agricultural / Vacant Land to \$50 per parcel

Sources: Table 8; Table 9b; MuniFinancial.

**Table 10c. Fire Assessment Budget Allocation
With Full Staffing**

Property Type	Sum Weights	Allocation Amounts	Board Reallocation (1)	Final Allocation Amounts
Public Assembly/Educational/Institutional	0.0291	\$ 192,416	\$ 1,018	\$ 193,434
Residential (1 and 2 family dwellings)	0.4984	\$ 3,289,968	\$ 17,389	\$ 3,307,367
Residential (3 or more living units)	0.0562	\$ 371,274	\$ 1,964	\$ 373,237
Stores and Offices	0.0543	\$ 358,759	\$ 1,897	\$ 360,657
Industry	0.3407	\$ 2,249,455	\$ 11,898	\$ 2,261,351
Agricultural / Vacant Land	0.0212	\$ 139,824	\$ (34,174)	\$ 105,650
Total	1.0000	\$ 6,601,695	\$ -	\$ 6,601,695

(1) Amount sufficient to bring Agricultural / Vacant Land to \$50 per parcel

Sources: Table 8; Table 9c; MuniFinancial.

Table 11a. Proposed SCFPD Assessment Rates with Existing Staff

Property Type	Cost Allocation Amounts	Number of Parcels/Units	Allocation Basis	Annual Assessment Rate (1)
Public Assembly/Educational/Institutional	\$ 76,756	346 parcels	346 parcels	\$ 222.00 per parcel
Residential (1 and 2 family dwellings)	1,312,384	11,477 parcels	11,477 parcels	\$ 114.00 per parcel
Residential (3 or more living units)	148,103	1,592 units	1,592 units	\$ 93.00 per unit
Stores and Offices	143,111	488 parcels	3,417,644 Bldg SF	\$ 0.042 per SF
Industry	897,318	743 parcels	26,836,343 Bldg SF	\$ 0.033 per SF
Agricultural	105,650	2,113 parcels	2,113 parcels	\$ 50.00 per parcel
Total	\$ 2,683,321			

(1) Rates rounded to nearest dollar, except for square foot rate rounded to nearest three decimals

Sources: Table 1; Table 7; Table 10a; MuniFinancial.

Table 11b. Proposed SCFPD Assessment Rates with Additional Staffing

Property Type	Allocation Amounts	Number of Parcels/Units	Allocation Basis	Annual Assessment Rate (1)
Public Assembly/Educational/Institutional	\$ 142,861	346 parcels	346 parcels	\$ 413.00 per parcel
Residential (1 and 2 family dwellings)	2,442,664	11,477 parcels	11,477 parcels	\$ 213.00 per parcel
Residential (3 or more living units)	275,655	1,592 units	1,592 units	\$ 173.00 per unit
Stores and Offices	266,364	488 parcels	3,417,644 Bldg SF	\$ 0.078 per SF
Industry	1,670,127	743 parcels	26,836,343 Bldg SF	\$ 0.062 per SF
Agricultural / Vacant Land	105,650	2,113 parcels	2,113 parcels	\$ 50.00 per parcel
Total	\$ 4,903,321			

(1) Rates rounded to nearest dollar, except for square foot rate rounded to nearest three decimals

Sources: Table 1; Table 7; Table 10b; MuniFinancial

Table 11c. Proposed SCFPD Assessment Rates with Full Staffing

Property Type	Allocation Amounts	Number of Parcels/Units per Property Type	Allocation Basis	Annual Assessment Rate (1)
Public Assembly/Educational/Institutional	\$ 193,434	346 parcels	346 parcels	\$ 559.00 per parcel
Residential (1 and 2 family dwellings)	3,307,367	11,477 parcels	11,477 parcels	\$ 288.00 per parcel
Residential (3 or more living units)	373,237	1,592 units	1,592 units	\$ 234.00 per unit
Stores and Offices	360,657	488 parcels	3,417,644 bldg. SF	\$ 0.106 per SF
Industry	2,261,351	743 parcels	26,836,343 bldg. SF	\$ 0.084 per SF
Agricultural / Vacant Land	105,650	2,113 parcels	2,113.00 acres	\$ 50.00 per parcel
Total	\$ 6,601,695			

(1) Rates rounded to nearest dollar, except for square foot rate rounded to nearest three decimals

Sources: Table 1; Table 7; Table 10c; MuniFinancial.

Additional Assessment Information

Exempt Parcels

Certain parcels within the District do not receive any measurable direct and special benefit from the District services as their risk of fire occurrence and any related loss of life and property from fire is negligible. Such parcels include, but are not limited to, detention basin parcels, green belt parcels and parking lot parcels. All such parcels shall be exempt from the District assessments.

Land Use Changes

A property's land use category for purposes of the assessment will be updated annually based on information provided by the County Assessor's office and upon additional information obtained by the District. Because of delays in the updating of the County Assessor's records, all undeveloped parcels of land that have been issued a building permit as of June 1st of each year will be categorized as developed and assigned the appropriate land use code for the purposes of the assessment for the upcoming fiscal year. The Stanislaus Consolidated Fire Protection District will provide the building permits used for this purpose.

Inflation Adjustment Formula

Annually, the Board may impose an inflation adjustment increase to the maximum assessment rates to protect the District from the effects of normal cost of living increases and to maintain the desired standards for fire protection services. This inflation adjustment may not exceed the greater of i) the change in the prior year's U.S. Department of Labor, Consumer Price Index, All Items for the San Francisco, Oakland, San Jose area or ii) three percent (3%).

Duration of Assessments

The assessment may be levied annually by the District Board for an indefinite term.

Description of Protest and Hearing Requirements

The property owners subject to the new assessment will be given the opportunity to vote on the new assessment during a mailed ballot proceeding. Valid ballots returned to the District Clerk of the District prior to the close of the public hearing on the matter of the assessment will be tabulated to determine if majority protest exists. A majority protest exists if, upon the conclusion of the public hearing, ballots submitted in opposition to the assessment exceed ballots submitted in favor of the assessment. In tabulating the ballots, the ballots will be weighted according to the proportional financial obligation of the affected property. If majority protest exists, the assessment will not be imposed. If there is no majority protest, the maximum assessment may be imposed beginning in Fiscal Year 2005/2006.

Pursuant to Government Code Section 54954.6(h), the requirements of Government Code Section 54954 do not apply to this assessment.

Public Property

Improved parcels that are owned or used by any public agency or the State of California that are deemed to benefit from the fire protection services will be assessed on the same basis as privately owned parcels with the same land use description.

ASSESSMENT ROLL

Because of the large number of parcels subject to the Fire Suppression Assessment, the assessment roll that identifies all parcels by Assessor's Parcel Number will be filed with the District Clerk under separate cover. The assessment roll will not be a final document until the District Board has agreed upon a budget and assessment rate scenario.