



## CAMBRIA COMMUNITY SERVICES DISTRICT

I, Amanda Rice, President of the Cambria Community Services District Board of Directors, hereby call an Adjourned Special Meeting of the Board of Directors pursuant to California Government Code Section 54956. The Adjourned Special Meeting will be held: **Thursday, February 8, 2018, 11:00 AM, 1000 Main Street Cambria, CA 93428**. The purpose of the Adjourned Special Meeting is to discuss or transact the following business:

### **AGENDA**

#### **ADJOURNED SPECIAL MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS**

**Thursday, February 8, 2018, 11:00 AM  
1000 Main Street Cambria, CA 93428**

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at [www.cambriacsd.org](http://www.cambriacsd.org). The District Office hours are Monday - Thursday, and every other Friday from 9:00 a.m. through 4:00 p.m. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

#### **1. OPENING**

- A. Call to Order**
- B. Pledge of Allegiance**
- C. Establishment of Quorum**

#### **2. PUBLIC HEARINGS(Estimated time: 15 Minutes per item)**

- A. PUBLIC HEARING TO CONSIDER ADOPTION OF RESOLUTION 03-2018 CALLING A SPECIAL ELECTION FOR A PROPOSED SPECIAL TAX TO FUND FIREFIGHTERS AND A RELATED INCREASE IN THE APPROPRIATION LIMIT, AND REQUESTING CONSOLIDATION WITH THE JUNE 5, 2018 STATEWIDE ELECTION**

#### **3. ADJOURN**

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 2.A.

FROM: Jerry Gruber, General Manager

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Meeting Date: February 8, 2018

Subject: PUBLIC HEARING TO CONSIDER  
ADOPTION OF RESOLUTION 03-2018  
CALLING A SPECIAL ELECTION FOR  
A PROPOSED SPECIAL TAX TO  
FUND FIREFIGHTERS AND A  
RELATED INCREASE IN THE  
APPROPRIATION LIMIT, AND  
REQUESTING CONSOLIDATION  
WITH THE JUNE 5, 2018 STATEWIDE  
ELECTION

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**RECOMMENDATIONS:**

It is recommended that the Board of Directors hold a continued public hearing and continue to consider adoption of Resolution 03-2018, calling a special election to submit a proposed Ordinance to the voters for a special tax to fund three (3) full time Firefighters and a related increase in the District's appropriation limit, and requesting consolidation of the special election with the June 5, 2018 Statewide Direct Primary Election.

**FISCAL IMPACT:**

If the Board decides to proceed with a ballot measure to fund the three (3) full time Firefighters and it is approved by the voters, the recalculated fully burdened cost needed to be raised by the measure is approximately \$378,025 annually. If the special tax only applies to improved parcels the annual per parcel tax would be \$96.21, assessed on the estimated 3,929 improved parcels in Cambria. If the special tax is applied to all 6,082 parcels, the annual per parcel tax would be \$62.15.

**DISCUSSION:**

As directed by the Board at the February 5, 2018 Special Meeting, staff has determined that there are 3,929 improved parcels in Cambria and developed a Resolution and Ordinance for Board consideration that would apply the proposed special tax to only those parcels. Staff has also recalculated the amount of money needed to be raised by the special tax, and determined that the fully burdened cost of the three (3) full time Firefighters would be approximately \$375,025 rather than previous \$300,000 estimate. In addition, staff has refined the number of total parcels that would be subject to the special tax if it were to be applied to all parcels in Cambria, and determined that there are 6,082 parcels. Using these revised numbers, the annual per parcel tax for all parcels would be \$62.15, and the annual per parcel tax if it were only applied to improved parcels would be \$96.21.

Two sets of Resolutions and Ordinances have been prepared for consideration by the Board reflecting the foregoing numbers. It is recommended that the Board hold the continued public

hearing, and continue to consider adoption of Resolution 03-2018, calling a special election to submit a proposed Ordinance to the voters for a special tax to fund three (3) full time Firefighters and a related increase in the District's appropriation limit, and requesting consolidation of the special election with the June 5, 2018 Statewide Direct Primary Election.

Attachments:

- Resolution 03-2018 and Ordinance 01-2018 – applicable to all parcels
- Resolution 03-2018 and Ordinance 01-2018 – applicable to improved parcels only.

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BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_ RICE \_\_\_ BHRINGER \_\_\_ FARMER \_\_\_ WHARTON \_\_\_ PIERSON \_\_\_

**RESOLUTION 03-2018**  
**February 8, 2018**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CAMBRIA COMMUNITY SERVICES DISTRICT  
CALLING A SPECIAL ELECTION FOR SUBMISSION TO THE VOTERS OF A  
PROPOSED ORDINANCE FOR LEVY OF A SPECIAL TAX ON REAL PROPERTY  
LOCATED WITHIN THE DISTRICT TO FUND THREE (3) FULL TIME FIREFIGHTERS  
AND RELATED INCREASE IN THE DISTRICT'S APPROPRIATION LIMIT, AND  
REQUESTING CONSOLIDATION OF SAID SPECIAL ELECTION WITH THE JUNE 5,  
2018 CONSOLIDATED STATEWIDE DIRECT PRIMARY ELECTION**

WHEREAS, numerous studies have concluded that Firefighter staffing levels directly affect the level of fire protection and prevention service delivery and that a constant staffing level of a first in, four-person engine company is necessary to provide for the overall safety of the Firefighters and the community; and

WHEREAS, on September 10, 2015 the Board of Directors (Board) accepted the 2015 SAFER Grant Award (Grant) under which the Cambria Community Services District (CCSD) received funding for three (3) additional Firefighters for a two-year period, and which allowed for the addition of one Firefighter on daily staffing and provided for a four-person engine company consisting of a Captain, Engineer, SAFER-funded Firefighter and a reserve Firefighter; and

WHEREAS, at the time the Grant was accepted, it was understood that unless additional funding became available, at the end of the period of time covered by the Grant, the SAFER-funded Firefighter positions would end and the staffing would have to go back to a three-person staffed engine; and

WHEREAS, three-person staffed engines limit Firefighters to a defensive posture whereby they can simply respond to a working fire, surround it and drown it, which potentially can lead to preventable losses of both life and property; and

WHEREAS, in June, 2017, as part of the approval of the 2017-2018 fiscal year budget, the Board approved the transfer of \$84,000 from General Fund reserves to continue to pay for the salaries of the SAFER-funded Firefighters; however, it has been determined that the District has insufficient funds to continue the four-person engine company staffing in future years; and

WHEREAS, pursuant to the provisions of Government Code Section 61121(a) and Government Code Sections 50075, et seq., the Board is authorized to levy a special tax, subject to the approval of the voters; and

WHEREAS, in order to provide the best fire protection services to Cambria and have a Fire Department staffed and prepared to provide aggressive interior fire attack when appropriate, and accomplish both victim rescue and property conservation, additional funding must be sought to continue to provide for four-person engine companies and therefore the Board desires to place a ballot measure before the voters at the June 5, 2018 election for approval of a proposed Ordinance to levy a special tax on real property within the District to fund three (3) full time firefighters; and

WHEREAS, in accordance with the requirements of Government Code Section 50077, on February 5, 2018, the Board of Directors conducted a noticed public hearing on the issue of whether to place such a measure on the ballot. The notice included the date, time and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information could be obtained. The February 5, 2018 public hearing was continued to February 8, 2018; and

WHEREAS, the Board of Directors desires to have the County of San Luis Obispo render certain services in connection with the special election; and

WHEREAS, pursuant to Elections Code Sections 10555 and 10400 et seq., said election may be consolidated with any other election, pursuant to the procedures set forth in the Elections Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District as follows:

1. The Board of Directors hereby finds and determines that the foregoing recitals are true and correct.
2. The Board of Directors hereby calls a special election to be held on June 5, 2018 on the question of adopting a special tax to fund three (3) full time firefighters.
3. It is hereby requested that the Board of Supervisors of San Luis Obispo County consolidate the special election of the CCSD to be held on June 5, 2018 with any other San Luis Obispo County General Election held on the same date. This request is made pursuant to Elections Code §§ 10555 and 10400, et seq. The Board of Directors agrees to reimburse the County of San Luis Obispo in full for services performed relating to this election, upon presentation of an invoice.

The purpose of the election shall be for the voters in the District to vote on the following question:

<b>CAMBRIA COMMUNITY SERVICES DISTRICT MEASURE _____</b>	<b>YES</b>	
<b>Shall Cambria Community Services District Ordinance 01-2018, which imposes an annual special tax of sixty-two dollars and fifteen cents (\$62.15) on each parcel of real property in the Cambria Community Services District to fund three (3) full time firefighters, be approved and shall the Cambria Community Services District appropriations limit be increased by the amount of this voter-approved tax?</b>	<b>NO</b>	

4. In accordance with Elections Code Section 13119, the Ballot shall contain the following Fiscal Impact Statement:

FISCAL IMPACT STATEMENT FOR A SPECIAL TAX FOR THE PURPOSE OF FUNDING THREE (3) FULL TIME FIREFIGHTERS TO BE IMPOSED ON ALL PARCELS OF REAL PROPERTY IN THE CAMBRIA COMMUNITY SERVICES DISTRICT EACH FISCAL YEAR [Elections Code Section 13119]

Rate of tax to be levied: \$62.15 per parcel located in the Cambria Community Services District. The tax will also be subject to annual CPI adjustments.

Amount of money to be raised annually: \$378,025 (estimated).

Duration of the tax: The authorization to levy the tax pursuant to this Ordinance does not expire.

The tax information estimates in this statement reflect the District's current determination of the number of taxable parcels, which is based on certain assumptions. The actual amount of money raised in each year the tax is levied may vary due to factors including, but not limited to, variations in the number of taxable parcels within the District and inflation.

5. The Board of Directors hereby approves the proposed Ordinance in the form attached to this Resolution as Exhibit A and incorporated herein by this reference, to be submitted to the voters, which shall be included in its entirety with the ballot measure. The proposed measure is a special tax as defined in Article XIII C of the California Constitution and shall not take effect unless and until approved by a vote of at least a 2/3 majority of the voters voting on the question in the election.
6. The District Clerk is hereby directed to file a certified copy of this Resolution with the San Luis Obispo County Board of Supervisors.

By vote on the motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, Resolution No. 03-2018 is hereby adopted this 8<sup>th</sup> day of February, 2018.

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Amanda Rice  
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Monique Madrid  
District Clerk

\_\_\_\_\_  
Timothy J. Carmel  
District Counsel

EXHIBIT A

ORDINANCE NO. 01-2018

CAMBRIA COMMUNITY SERVICES DISTRICT

AN ORDINANCE FOR LEVY OF A SPECIAL TAX ON  
REAL PROPERTY LOCATED WITHIN THE CAMBRIA COMMUNITY  
SERVICES DISTRICT TO FUND THREE (3) FULL TIME FIREFIGHTERS AND TO  
INCREASE THE DISTRICT'S APPROPRIATION LIMIT BY THE  
AMOUNT OF THE VOTER-APPROVED TAX

**WHEREAS**, numerous studies have concluded that Firefighter staffing levels directly affect the level of protection and prevention service delivery and that a constant staffing level of a first in, four-person engine company is necessary to provide for the overall safety of the Firefighters and the community; and

**WHEREAS**, on September 10, 2015 the Board of Directors (Board) accepted the 2015 SAFER Grant Award (Grant) under which the Cambria Community Services District (District) received funding for three additional Firefighters for a two-year period, and which allowed for the addition of one Firefighter on daily staffing and provided for a four-person engine company consisting of a Captain, Engineer, SAFER-funded Firefighter and a reserve Firefighter; and

**WHEREAS**, at the time the Grant was accepted, it was understood that unless additional funding became available, at the end of the period of time covered by the Grant, the SAFER-funded Firefighter positions would end and the staffing could return to a three-person staffed engine; and

**WHEREAS**, three-person staffed engines limit Firefighters to taking a defensive posture and simply respond to a working fire, surround it and drown it, which potentially can lead to preventable losses of both life and property; and

**WHEREAS**, in June, 2017, as part of the approval of the 2017/2018 fiscal year budget, the Board approved the transfer of \$84,000 from General Fund reserves to continue to pay for the salaries of the SAFER funded Firefighters, however, it has been determined that the District has insufficient funds to continue the four-person engine company staffing in future years; and

**WHEREAS**, in order to provide the best fire protection services to Cambria and have a Fire Department staffed and prepared to provide aggressive interior fire attack when appropriate, and accomplish both victim rescue and property conservation, additional funding must be sought to continue to provide for four-person engine companies and therefore the Board of Directors has placed a ballot measure before the voters at the June 5, 2018 election for approval of this Ordinance to levy a special tax on real property within the District to fund three (3) full time firefighters and a related increase in the District's appropriation limit.

**NOW, THEREFORE, THE PEOPLE OF THE CAMBRIA COMMUNITY SERVICES DISTRICT DO ORDAIN** as follows:

**Section 1. Authority.**

This Ordinance is adopted pursuant to Article XIII A, Section 4, Article XIII B, Section 4, and Article XIII C, Section 2 of the California Constitution; Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the Government Code; Government Code Section 53978; and Government Code Section 61121(a).

**Section 2. Fiscal Impact Statement** [Elections Code Section 13119]

Rate of tax to be levied: \$62.15 per parcel located in the Cambria Community Services District. The tax will also be subject to annual CPI adjustments.

Amount of money to be raised annually: \$378,025 (estimated).

Duration of the tax: The authorization to levy the tax pursuant to this Ordinance does not expire.

The tax information estimates in this statement reflect the District's current determination of the number of taxable parcels, which is based on certain assumptions. The actual amount of money raised in each year the tax is levied may vary due to factors including but not limited to variations in the number of taxable parcels within the District and inflation.

**Section 3. Tax Imposed and Purpose of Tax.**

A special tax for the purpose of funding three (3) full time Firefighters shall be imposed on all parcels of real property in the Cambria Community District for each fiscal year, commencing with fiscal year 2018-2019. The maximum amount of the special tax for fiscal year 2018/19 shall be \$62.15 per parcel.

Beginning with fiscal year 2019/20 and for each fiscal year thereafter, the maximum amount of the special tax shall increase by the average percentage by which the Consumer Price Indexes for All Urban Consumers in both the San Francisco-Oakland-San Jose Area and the Los Angeles-Riverside-Orange County Area, published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to those indices, increased in the twelve (12) months prior to March of the calendar year in which the adjustment is made.

The records of the San Luis Obispo Assessor as of March 1<sup>st</sup> of each year shall be used to identify each parcel for the calculation of the special tax applicable to that parcel in the following fiscal year. For the purposes of this Ordinance, the term "parcel" shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of San Luis Obispo County.



#### **Section 4. Exemptions.**

- A. To the extent required by California and Federal law, the following parcels shall be exempt from the tax imposed by this Ordinance:
1. Parcels owned by federal or State governmental agencies;
  2. Parcels owned by local governmental agencies;
  3. Parcels exempt from taxation by the District pursuant to the laws or constitutions of the United States and the State of California.
- B. Any person or entity claiming an exemption from the tax imposed by this Ordinance shall file a verified statement of exemption on a form prescribed by the Cambria Community Services District Finance Manager prior to June 30<sup>th</sup> of the first fiscal year for which the exemption is sought.

#### **Section 5. Ballot Question.**

Pursuant to the California Elections Code, the abbreviated statement of the proposition, as it appears on the ballot is as follows:

**Shall Cambria Community Services District Ordinance 01-2018, which imposes an annual special tax of sixty-two dollars and fifteen cents (\$62.15) on each parcel of real property in the Cambria Community Services District to fund three (3) full time firefighters, be approved and shall the Cambria Community Services District appropriations limit be increased by the amount of this voter-approved tax?**

- YES**
- NO**

#### **Section 6. Use of Tax Proceeds.**

If approved by the voters, the special tax will be used solely for the purpose of funding three (3) full time Firefighters. Proceeds of this special tax will not be used for any other purpose, and will not be used to offset other District obligations.

#### **Section 7. Increase of Appropriations Limit.**

Pursuant to the provisions of Article XIII B of the California Constitution, the appropriations limit of the Cambria Community Services District is hereby increased by an amount equal to the special taxes imposed by this Ordinance in accordance with the applicable requirements of State law.

#### **Section 8. Method of Collection.**

The special tax imposed by this ballot measure is due from each owner of record of a parcel within the District as reflected upon the rolls of the County Assessor at the same

time the ad valorem tax is due and is to be collected in the same manner. The San Luis Obispo County Tax Collector shall collect the tax and any penalty or interest due hereunder.

### **Section 9. Accountability Measures.**

- (a) Account. Upon the levy and collection of the tax authorized by this Ordinance, an account shall be created into which the proceeds of the tax will be deposited. The proceeds of the tax authorized by this Ordinance shall be applied only to the specific purpose identified in this Ordinance.
- (b) Annual Report. An annual report that complies with the requirements of Government Code section 50075.3 shall be filed with the District Board of Directors no later than January 1<sup>st</sup> of each fiscal year in which the tax is levied.

### **Section 10. Severability.**

If any section, subsection, subdivision, paragraph, sentence, or clause of this Ordinance or any part thereof is for any reason held to be unlawful, such decision shall not affect the validity of the remaining portion of this Ordinance or any part thereof. The People of the Cambria Community Services District hereby declare that they would have passed each section, subsection, subdivision, paragraph, sentence, or clause thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, or clause be declared unlawful.

### **Section 11. Recitals.**

That the recitals set forth hereinabove are true, correct and valid.

### **Section 12. Effective Date.**

This Ordinance shall not become effective unless approved at the June 5, 2018 election by a two-thirds (2/3) majority of the voting registered voters within the District. This Ordinance shall become effective ten (10) days after the vote is certified by San Luis Obispo County.

PASSED AND ADOPTED by the People of the Cambria Community Services District at a special election held on June 5, 2018.

**RESOLUTION 03-2018**  
**February 8, 2018**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CAMBRIA COMMUNITY SERVICES DISTRICT  
CALLING A SPECIAL ELECTION FOR SUBMISSION TO THE VOTERS OF A  
PROPOSED ORDINANCE FOR LEVY OF A SPECIAL TAX ON IMPROVED REAL  
PROPERTY LOCATED WITHIN THE DISTRICT TO FUND THREE (3) FULL TIME  
FIREFIGHTERS AND RELATED INCREASE IN THE DISTRICT'S APPROPRIATION  
LIMIT AND REQUESTING CONSOLIDATION OF SAID SPECIAL ELECTION WITH  
THE JUNE 5, 2018 CONSOLIDATED STATEWIDE DIRECT PRIMARY ELECTION**

WHEREAS, numerous studies have concluded that Firefighter staffing levels directly affect the level of fire protection and prevention service delivery and that a constant staffing level of a first in, four-person engine company is necessary to provide for the overall safety of the Firefighters and the community; and

WHEREAS, on September 10, 2015 the Board of Directors (Board) accepted the 2015 SAFER Grant Award (Grant) under which the Cambria Community Services District (CCSD) received funding for three (3) additional Firefighters for a two-year period, and which allowed for the addition of one Firefighter on daily staffing and provided for a four-person engine company consisting of a Captain, Engineer, SAFER-funded Firefighter and a reserve Firefighter; and

WHEREAS, at the time the Grant was accepted, it was understood that unless additional funding became available, at the end of the period of time covered by the Grant, the SAFER-funded Firefighter positions would end and the staffing would have to go back to a three-person staffed engine; and

WHEREAS, three-person staffed engines limit Firefighters to a defensive posture whereby they can simply respond to a working fire, surround it and drown it, which potentially can lead to preventable losses of both life and property; and

WHEREAS, in June, 2017, as part of the approval of the 2017-2018 fiscal year budget, the Board approved the transfer of \$84,000 from General Fund reserves to continue to pay for the salaries of the SAFER-funded Firefighters; however, it has been determined that the District has insufficient funds to continue the four-person engine company staffing in future years; and

WHEREAS, pursuant to the provisions of Government Code Section 61121(a) and Government Code Sections 50075, et seq., the Board is authorized to levy a special tax, subject to the approval of the voters; and

WHEREAS, in order to provide the best fire protection services to Cambria and have a Fire Department staffed and prepared to provide aggressive interior fire attack when appropriate, and accomplish both victim rescue and property conservation, additional funding must be sought to continue to provide for four-person engine companies and therefore the Board of Directors desires to place a ballot measure before the voters at the June 5, 2018 election for approval of a proposed ordinance to levy a

special tax on improved real property within the District to fund three (3) full time firefighters; and

WHEREAS, in accordance with the requirements of Government Code Section 50077, on February 5, 2018, the Board of Directors conducted a noticed public hearing on the issue of whether to place such a measure on the ballot. The notice included the date, time and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information could be obtained. The February 5, 2018 public hearing was continued to February 8, 2018; and

WHEREAS, the Board of Directors desires to have the County of San Luis Obispo render certain services in connection with the special election; and

WHEREAS, pursuant to Elections Code Sections 10555 and 10400 et seq. said election may be consolidated with any other election, pursuant to the procedures set forth in the Elections Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District as follows:

1. The Board of Directors hereby finds and determines that the foregoing recitals are true and correct.
2. The Board of Directors hereby calls a special election to be held on June 5, 2018 on the question of adopting a special tax to fund three (3) full time firefighters.
3. It is hereby requested that the Board of Supervisors of San Luis Obispo County consolidate the special election of the CCSD to be held on June 5, 2018 with any other San Luis Obispo County General Election held on the same date. This request is made pursuant to Elections Code §§ 10555 and 10400, et seq. The Board of Directors agrees to reimburse the County of San Luis Obispo in full for services performed relating to this election, upon presentation of an invoice.

The purpose of the election shall be for the voters in the District to vote on the following question:

<b>CAMBRIA COMMUNITY SERVICES DISTRICT MEASURE _____</b>  <b>Shall Cambria Community Services District Ordinance 01-2018, which imposes an annual special tax of ninety-six dollars and twenty-one cents (\$96.21) on each parcel of improved real property in the Cambria Community Services District to fund three (3) full time firefighters, be approved and shall the Cambria Community Services District appropriations limit be increased by the amount of this voter-approved tax?</b>	<b>YES</b>	
	<b>NO</b>	

4. In accordance with Elections Code Section 13119, the Ballot shall contain the following Fiscal Impact Statement:

FISCAL IMPACT STATEMENT FOR A SPECIAL TAX FOR THE PURPOSE OF FUNDING THREE (3) FULL TIME FIREFIGHTERS TO BE IMPOSED ON ALL IMPROVED PARCELS OF REAL PROPERTY IN THE CAMBRIA COMMUNITY SERVICES DISTRICT EACH FISCAL YEAR [Elections Code Section 13119]

Rate of tax to be levied: \$96.21 per improved parcel located in the Cambria Community Services District. The tax will also be subject to annual CPI adjustments.

Amount of money to be raised annually: \$378,025 (estimated).

Duration of the tax: The authorization to levy the tax pursuant to this Ordinance does not expire.

The tax information estimates in this statement reflect the District's current determination of the number of taxable parcels, which is based on certain assumptions. The actual amount of money raised in each year the tax is levied may vary due to factors including, but not limited to, variations in the number of taxable parcels within the District and inflation.

5. The Board of Directors hereby approves the proposed Ordinance in the form attached to this Resolution as Exhibit A and incorporated herein by this reference, to be submitted to the voters, which shall be included in its entirety with the ballot measure. The proposed measure is a special tax as defined in Article XIIC of the California Constitution and shall not take effect unless and until approved by a vote of at least a 2/3 majority of the voters voting on the question in the election.
6. The District Clerk is hereby directed to file a certified copy of this Resolution with the San Luis Obispo County Board of Supervisors.

By vote on the motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, Resolution No. 03-2018 is hereby adopted this 8<sup>th</sup> day of February, 2018.

AYES:

NOES:

ABSENT:

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Amanda Rice  
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

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Monique Madrid  
District Clerk

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Timothy J. Carmel  
District Counsel

ORDINANCE NO. 01-2018

CAMBRIA COMMUNITY SERVICES DISTRICT

AN ORDINANCE FOR LEVY OF A SPECIAL TAX ON IMPROVED  
REAL PROPERTY LOCATED WITHIN THE  
CAMBRIA COMMUNITY SERVICES DISTRICT TO FUND  
THREE (3) FULL TIME FIREFIGHTERS AND TO INCREASE THE DISTRICT'S  
APPROPRIATION LIMIT BY THE AMOUNT OF THE VOTER-APPROVED TAX

**WHEREAS**, numerous studies have concluded that Firefighter staffing levels directly affect the level of protection and prevention service delivery and that a constant staffing level of a first in, four-person engine company is necessary to provide for the overall safety of the Firefighters and the community; and

**WHEREAS**, on September 10, 2015 the Board of Directors (Board) accepted the 2015 SAFER Grant Award (Grant) under which the Cambria Community Services District (District) received funding for three (3) additional Firefighters for a two-year period, and which allowed for the addition of one Firefighter on daily staffing and provided for a four-person engine company consisting of a Captain, Engineer, SAFER-funded Firefighter and a reserve Firefighter; and

**WHEREAS**, at the time the Grant was accepted, it was understood that unless additional funding became available, at the end of the period of time covered by the Grant, the SAFER-funded Firefighter positions would end and the staffing could return to a three-person staffed engine; and

**WHEREAS**, three-person staffed engines limit Firefighters to taking a defensive posture and simply respond to a working fire, surround it and drown it, which potentially can lead to preventable losses of both life and property; and

**WHEREAS**, in June, 2017, as part of the approval of the 2017/2018 fiscal year budget, the Board approved the transfer of \$84,000 from General Fund reserves to continue to pay for the salaries of the SAFER funded Firefighters, however, it has been determined that the District has insufficient funds to continue the four-person engine company staffing in future years; and

**WHEREAS**, in order to provide the best fire protection services to Cambria and have a Fire Department staffed and prepared to provide aggressive interior fire attack when appropriate, and accomplish both victim rescue and property conservation, additional funding must be sought to continue to provide for four-person engine companies and therefore the Board of Directors has placed a ballot measure before the voters at the June 5, 2018 election for approval of this Ordinance to levy a special tax on improved real property within the District to fund three (3) full time firefighters and a related increase in the District's appropriation limit.

**NOW, THEREFORE, THE PEOPLE OF THE CAMBRIA COMMUNITY SERVICES DISTRICT DO ORDAIN** as follows:

**Section 1. Authority.**

This Ordinance is adopted pursuant to Article XIII A, Section 4, Article XIII B, Section 4, and Article XIII C, Section 2 of the California Constitution; Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the Government Code; Government Code Section 53978; and Government Code Section 61121(a).

**Section 2. Fiscal Impact Statement** [Elections Code Section 13119].

Rate of tax to be levied: \$96.21 per improved parcel located in the Cambria Community Services District. The tax will also be subject to annual CPI adjustments.

Amount of money to be raised annually: \$378,025 (estimated).

Duration of the tax: The authorization to levy the tax pursuant to this Ordinance does not expire.

The tax information estimates in this statement reflect the District's current determination of the number of taxable parcels, which is based on certain assumptions. The actual amount of money raised in each year the tax is levied may vary due to factors including but not limited to variations in the number of taxable parcels within the District and inflation.

**Section 3. Tax Imposed and Purpose of Tax.**

A special tax for the purpose of funding three (3) full time Firefighters shall be imposed on all improved parcels of real property in the Cambria Community District for each fiscal year, commencing with fiscal year 2018-2019. The maximum amount of the special tax for fiscal year 2018/19 shall be \$96.21 per parcel.

Beginning with fiscal year 2019/20 and for each fiscal year thereafter, the maximum amount of the special tax shall increase by the average percentage by which the Consumer Price Indexes for All Urban Consumers in both the San Francisco-Oakland-San Jose Area and the Los Angeles-Riverside-Orange County Area, published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to those indices, increased in the twelve (12) months prior to March of the calendar year in which the adjustment is made.

The records of the San Luis Obispo Assessor as of March 1<sup>st</sup> of each year shall be used to identify each improved parcel for the calculation of the special tax applicable to that parcel in the following fiscal year. For the purposes of this Ordinance, the term "parcel"



shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of San Luis Obispo County.

**Section 4. Exemptions.**

- A. To the extent required by California and Federal law, the following parcels shall be exempt from the tax imposed by this Ordinance:
  - 1. Parcels owned by federal or State governmental agencies;
  - 2. Parcels owned by local governmental agencies;
  - 3. Parcels exempt from taxation by the District pursuant to the laws or constitutions of the United States and the State of California.
  
- B. Any person or entity claiming an exemption from the tax imposed by this Ordinance shall file a verified statement of exemption on a form prescribed by the Cambria Community Services District Finance Manager prior to June 30<sup>th</sup> of the first fiscal year for which the exemption is sought.

**Section 5. Ballot Question.**

Pursuant to the California Elections Code, the abbreviated statement of the proposition, as it appears on the ballot is as follows:

**Shall Cambria Community Services District Ordinance 01-2018, which imposes an annual special tax of ninety-six dollars and twenty-one cents (\$96.21) on each parcel of improved real property in the Cambria Community Services District to fund three (3) full time firefighters, be approved and shall the Cambria Community Services District appropriations limit be increased by the amount of this voter-approved tax?**

- YES**
  
- NO**

**Section 6. Use of Tax Proceeds.**

If approved by the voters, the special tax will be used solely for the purpose of funding three (3) full time Firefighters. Proceeds of this special tax will not be used for any other purpose, and will not be used to offset other District obligations.

**Section 7. Increase of Appropriations Limit.**

Pursuant to the provisions of Article XIIB of the California Constitution, the appropriations limit of the Cambria Community Services District is hereby increased by an amount equal

to the special taxes imposed by this Ordinance in accordance with the applicable requirements of State law.

**Section 8. Method of Collection.**

The special tax imposed by this ballot measure is due from each owner of record of an improved parcel within the District as reflected upon the rolls of the County Assessor at the same time the ad valorem tax is due and is to be collected in the same manner. The San Luis Obispo County Tax Collector shall collect the tax and any penalty or interest due hereunder.

**Section 9. Accountability Measures.**

- (a) Account. Upon the levy and collection of the tax authorized by this Ordinance, an account shall be created into which the proceeds of the tax will be deposited. The proceeds of the tax authorized by this Ordinance shall be applied only to the specific purpose identified in this Ordinance.
- (b) Annual Report. An annual report that complies with the requirements of Government Code section 50075.3 shall be filed with the District Board of Directors no later than January 1<sup>st</sup> of each fiscal year in which the tax is levied.

**Section 10. Severability.**

If any section, subsection, subdivision, paragraph, sentence, or clause of this Ordinance or any part thereof is for any reason held to be unlawful, such decision shall not affect the validity of the remaining portion of this Ordinance or any part thereof. The People of the Cambria Community Services District hereby declare that they would have passed each section, subsection, subdivision, paragraph, sentence, or clause thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, or clause be declared unlawful.

**Section 11. Recitals.**

That the recitals set forth hereinabove are true, correct and valid.

**Section 12. Effective Date.**

This Ordinance shall not become effective unless approved at the June 5, 2018 election by a two-thirds (2/3) majority of the voting registered voters within the District. This Ordinance shall become effective ten (10) days after the vote is certified by San Luis Obispo County.

PASSED AND ADOPTED by the People of the Cambria Community Services District at a special election held on June 5, 2018.