

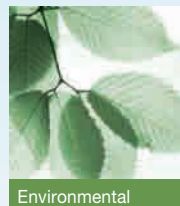
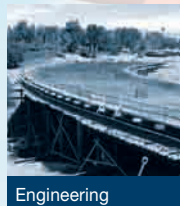
About Willdan

Willdan has had two primary objectives since our inception in 1964; ensuring the success of our clients and enhancing our surrounding communities. Working steadily toward these goals—primarily in engineering, planning, geotechnical, and building safety—we gained our notable reputation for technical excellence, cost effectiveness, and client responsiveness.

During the past decade, our nation has witnessed mounting fiscal and security concerns, as well as critical issues regarding both our man-made infrastructure and the natural environment. In response, Willdan has expanded our service offerings into several vital areas including:

- Financial and Economic Analysis
- Homeland Security
- Environmental Remediation
- Sustainability

We have crafted this set of integrated services so that, in the face of our evolving environment—whether economic, natural, or built—Willdan can continue to extend the reach and resources of our clients.



North Tahoe FDP – Formed Benefit Assessment 2007, Generated \$650K in FY 08-09, Includes 3% annual COLA

Truckee FDP – Formed Benefit Assessment 2008, Generated \$800K in FY 08-09, Includes 3% annual COLA



Greenfield FPD – Assessment increase in 2009, Levied \$350K in FY 09-10, Includes 3% annual COLA

City of Millbrae – Assessment increase in 2009, Levied \$1.2M in FY 09-10, Flat rate with five year sunset

Fire Suppression Benefit Assessment

Willdan Financial Services

27368 Via Industria, Suite 110
Temecula, California 92590
951.587.3500 | 800.755.6864
Fax 951.587.3510 | 888.326.6864

Fire Suppression Benefit Assessment





Fire Suppression Benefit Assessment

A Fire Assessment may be beneficial to fire agencies by providing a stable revenue stream to fund critical services.

Independent Fire Protection Districts and Cities that operate their own fire department may consider the formation of a Fire Suppression Benefit Assessment (“Fire Assessment”) pursuant to the provisions of Government Code 50078 et seq. (the “Code”) and California Constitution Article XIIIID (“Proposition 218”).

Recent Successful Fire Assessments:

- North Tahoe FPD
- Truckee FPD
- Greenfield FPD
- City of Millbrae



A Fire Assessment may be beneficial to a fire agency by providing a stable revenue stream to fund its critical services. This revenue is not based on the assessed property value, and is specifically dedicated to fire suppression services, including salaries and benefits of firefighting personnel, and the purchase, maintenance, and operation of apparatus and fire suppression equipment. Additionally, since a Fire Assessment must be approved by a majority of the affected property owners, the State may not divert this revenue away from the local agency.

Proposition 218

Since a Fire Assessment can only be established by complying with the relevant provisions of Proposition 218, Willdan Financial Services has been engaged by numerous independent fire districts and cities to assist with the implementation of a Fire Assessment. Over the past 15 years, Willdan Financial Services has assisted with the formation of hundreds of assessments throughout California.

Proposition 218 states that assessments must comply with the following provisions:

- Only special benefits may be funded through an assessment;
- No assessment shall be imposed on any parcel which exceeds the reasonable cost of the special benefits conferred on that parcel;
- The burden of proof lies with the agency to demonstrate that assessed properties receive special benefit above general benefits; and
- Assessments must be proportional to, and not greater than, the special benefit received.

Willdan Financial Services

As part of the formation of a Fire Assessment, Willdan Financial Services prepares the Engineer’s Report that establishes the special benefit nexus between fire-related services and the benefits received by properties that are served. We continually update our Engineer Reports to evolve and stay in compliance with new legislation and recent court decisions. As a result, our Engineer Reports remain technically defensible and provide a sound rationale for establishing an assessment. As part of developing the Engineer’s Report, Willdan Financial Services will perform the following:

- Create a parcel database identifying all parcels within the service area;
- Analyze two to five years of call data to calculate the historical demand placed on the fire agency by different property types within the service area;



- Review the adopted budget and separate fire-related costs from non-fire costs;
- Calculate total amount of effort associated with the provision of fire services and the proportional special benefits received by property;
- Develop an assessment rate structure.

Proposition 218 Balloting/ Public Outreach

In addition to developing the assessment methodology and Engineer’s Report, Willdan Financial Services also prepares the Proposition 218 Notice and Ballot, and coordinates the mailing of ballot material. Furthermore, we have created PowerPoint presentations and Frequently Asked Question guides for property-owner education workshops. To maximize the likelihood of success when undertaking a property-owner ballot proceeding, it is important to clearly communicate the issues and educate the property owners with the facts before they are asked to cast their ballot. As we have seen with recent, successful fire-assessment proceedings, public outreach is essential and should focus on informing property owners of the fire suppression services provided, while explaining the special benefit methodology of the proposed assessment and outlining the related balloting process.