

## **Appendix A: Funding For Fire Safety and Services**

---

### **FUNDING FOR LOCAL FSCs**

Local FSCs are funded primarily through federal and state grants. The SRNF and BLM have provided funding directly to local FSCs to develop organizational capacity, construct fuelbreaks, and disseminate fire safe information in the community. The California Fire Safe Council manages a “Grants Clearinghouse”, in partnership with the U.S. Department of Agriculture and the Department of the Interior that caters to local FSCs and volunteer fire organizations.

### **FUNDING FOR LOCAL FIRE ORGANIZATIONS**

Fire protection service providers in Humboldt County operate with limited resources and demonstrate a strong need for additional funding. Expenses for essential budget items such as the maintenance of aging apparatus, worker’s compensation, and liability insurance outstrip department revenue. Although local fire organizations have demonstrated that they are very resourceful—using volunteers, surplus and donated equipment, and by working cooperatively to deliver services—most fire departments report that they do not have sufficient funding to support the desired minimum level of service. As a result, fiscal stability is one of the most critical issue facing local fire related organizations.

SB 1207 (Romero – approved by the legislature in 2001 and codified as California Labor Code Section 6303), which took effect on January 1, 2004, revised the Labor Code to define volunteer firefighters as “employees” for the purposes of the California Occupational Safety and Health Act. This law establishes new requirements for volunteer fire departments including:

- A requirement for an Injury and Illness Prevention Plan
- OSHA compliant PPE (including an annual pulmonary examination and “fit testing”) for all personnel
- Staffing requirements to achieve “two-in/two-out” policies
- Requirements for hazardous materials and confined space rescue training
- Department blood borne pathogen programs
- Hazard labeling; and
- Personal liability for managers and supervisors in the event of serious Labor Code violations

Although some of the County’s fire departments may be substantially in compliance with these regulations already, most local fire departments will need to significantly increase training, purchase new equipment, and devote additional time to department administration in order to comply with this law. As described in the previous paragraph, local department budgets are stretched beyond their limit. The addition of the SB 1207 requirements could profoundly affect the fiscal stability of local departments.

Establishing new funding sources to meet the ever-increasing demands on local fire organizations is a difficult undertaking. There is not an easy “one size fits all” solution that can be applied to each fire department for meeting funding shortfalls. Tax revenue is limited by state

law and requires voter approval. Grant funds are highly competitive, require considerable time and administrative capacity, and their use is limited. Fund raising, like grants, is competitive, time consuming, and is limited by the incomes of residents and businesses that receive services from the particular fire department.

The following is a discussion of existing ongoing and one-time funding sources for fire protection in Humboldt County, as well as a partial listing of alternative funding sources. For the purposes of this analysis, on-going funding sources are considered recurring revenues that residents/agencies are obligated to pay such as property taxes, assessments, other government aid, and fees. One-time funding sources are grants, donations, and the like. Portions of this section were excerpted from *Funding Alternatives for Fire and Emergency Services* (FEMA-U.S. Fire Administration) and the *Planner's Guide to Financing Public Improvements* (Governor's Office of Planning and Research).

## **FUNDING BY DEPARTMENT TYPE**

For the purposes of this Fire Plan, local fire organizations are divided into two types: Local Agency Fire Departments (city departments and special districts) and Non-Agency Fire Departments (volunteer fire companies not supported by a city or special district.) Humboldt County and its non-fire related district role in local fire protection funding is discussed separately. For each department type, the most common sources of funding will be described as well as some of the additional funding sources that are authorized by the State Legislature, but may not be currently in use. This analysis may not describe all funding types available to all local agency types or all funding sources utilized by all departments.

### ***Humboldt County***

As described in Chapter 2, Humboldt County plays various roles in local fire protection. The County Board of Supervisors serves as the ex officio Board of Commissions/Directors of four fire related districts. However, neither County staff nor County funds are used in the administration of those districts.

Humboldt County is a political subdivision of the State of California. The primary function of a County is to provide health, welfare, and criminal justice related programs to the people of the County. In fiscal-year 2003-04, over 80% of the \$212 million dollar County budget went to Public Assistance (30%), Public Protection (22%), Health and Sanitation (30%) and Transportation Ways and Facilities (10%). The largest source of revenue supporting this budget comes from the state and federal governments (64%), with local property taxes accounting for only 6.6% of the total County revenues. Funding for fire protection is derived almost entirely from taxes and assessments within the four special districts for which the County has authority.

The County does use some General Fund money for fire protection related activities. CDF receives approximately \$13,000 through the Amador contract with the County for dispatch services, as well as approximately \$60,000 for CSA-4 related contract services. Funding for CSA-4 is derived from a property assessment and the funding for dispatch services is derived from the County General fund. Competition among County programs for General Fund revenue is very tight. The likelihood that County General Revenue expenditures for fire protection will

increase in the near future is very low, given recent statewide reductions in funding to counties without commensurate reductions in program responsibilities.

### ***Non-Agency Fire Departments***

Non-agency fire departments are volunteer fire companies established by local communities to protect themselves. In Humboldt County there are three general types of volunteer fire companies: volunteer fire companies protecting Tribal communities that receive at least some portion of their regular ongoing funding from the Tribal government; volunteer fire companies associated with a timber company that protect a mill and other timber company property and receive at least some portion of their ongoing funding from the timber company, and the remaining volunteer fire companies who rely almost exclusively on their own fund raising efforts.

With few exceptions, non-agency fire departments have no certainty as to their funding levels from one year to the next. Fund raising is the primary source of revenue for volunteer fire companies. Additional sources of funding for non-agency volunteer fire departments include event promotion (for example, the Honeydew Volunteer Fire Department organizes the “Roll on the Mattole” each year – a music event in the Honeydew area), wages and equipment rental derived from State and Federal wildfire related work, raffles, and bake sales. Volunteer fire companies are eligible to apply for many fire related grants; however, most grants will not fund recurring expenses such workers compensation, liability insurance, and utilities. Grant funding sources will be discussed generally at the end of this Section.

Many local departments have had regular success as result of their fund raising efforts. Some volunteer fire companies generate more revenue from fund raising than fire related districts do from taxes. Fund raising does provide an opportunity for local departments to meet the community they protect. However, a significant investment of time and energy is required by the volunteer company in order to raise funds. Time and energy are scarce resources for any community volunteer, but especially for volunteer firefighters. Volunteer firefighters, whether associated with a local agency or not, are often expected to perform at the same level as career firefighters who train 20 to 40 hours per month. The time spent fundraising for volunteer firefighters could be better devoted to training or department administration.

Although fund raising is the primary source of revenue, it is not the sole domain of volunteer fire companies. Local agency fire departments also perform a good deal of fund raising to supplement their revenue. Fund raising will always be an important component of non-agency and local agency volunteer fire department revenue and community relations. However, it is clear that fund raising efforts can detract from the time and energy required to be a volunteer firefighter. Table A-1 lists taxes and the primary funding sources available to non-agency fire departments.

**Table A-1 Non-Agency Fire Department Funding Sources**

<i>Funding Source</i>	<i>Notes</i>
Federal, State, Local, Foundation Grants	Generally available only for one-time purchases only, not for ongoing expenses such as insurance
Informal Subscriptions/Dues	Program that seeks participant/household fees rather than large service charges if services are provided
Fundraising Solicitations	Door to door or letter writing fund raising campaigns directed towards residents within the service area
Interest / Rent	Revenue from volunteer fire company assets such as investments, real property, or equipment
Wildfire Wages	Payments from responsible Federal and State fire agencies for assisting in wildfire suppression
Events / Promotions	Events and promotions such as raffles, pancake breakfasts, bake sales, and shows

***Local Agency Fire Departments***

Providing fire protection is not a requirement for counties and not a clear requirement for cities. Counties have no requirement to provide fire protection or dedicate any portion of their revenues to this service. Pursuant to Government Code §’s 38600 and 38601, the legislative body of a city may provide fire engines and all other necessary or proper apparatus for the prevention and extinguishment of fires. However, § 38611 states that cities *shall* establish a fire department, and that the fire department shall be under the charge of a chief who shall have had previous training and experience as a firefighter. But, § 38611 further states that no general law city shall be required to appoint or elect a fire chief or establish a fire department if such city is included within the boundaries of an established fire protection district.

As a result a range of special districts have been formed to provide fire protection services, including: Fire Protection Districts; Community Services Districts; a County Service Area; and a Resort Improvement District. State law defines the sources of revenue available to each of these local agencies as well as the method of establishing appropriations (or spending) limits.

Taxes are a significant source of ongoing revenue for local agency fire departments. Even though its budgetary significance has steadily declined since the passage of Proposition 13, property tax remains one of the primary revenue sources for most local fire related special districts. In addition to the one percent property tax that all property owners are familiar with, some local agency fire departments with actively harvested timber resources within their district boundaries also receive Timber Yield Tax, which is a property tax on the value of timber that has been harvested. Other significant taxes and fees that are collected as part of the property tax bill include special taxes and special assessments approved by voters of the district for fire protection. Special taxes and assessments will be discussed in greater detail in the following Section.

The California State Controller’s Office publishes an annual report or fiscal transaction for special districts (most recent edition - *Special District Annual Report, 1999-2000, State Controller*) that lists the revenue and expenditures of each special district. Table A-3 contains revenue and expenditures by Humboldt County fire related district for fiscal year 1999-2000 (the

most recently published report.). Table A-2 lists taxes the primary funding sources available to local agencies providing fire protection services. The following paragraphs describe these and other funding sources in greater detail.

**Table A-2 Local Agency Fire Department Funding Sources**

<i>Funding Source</i>	<i>Notes</i>
Property Tax	The portion of the 1% base property tax available to districts formed prior to 1978
Assessments / Special Taxes	Subject to rigorous approval process, including voter approval
Timber Tax	Property tax based on the value of timber harvested within the district
Federal, State, Local, Foundation Grants	Generally available for one-time purchases only, not for ongoing expenses such as insurance
Homeowners Property Tax Relief	Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the \$7,000 Home Owners Exemption.
Interest / Rent	Revenue from district assets such as investments, real property, or equipment
Funding Raising	See Non-Agency Fire Department Funding Sources above
Education Revenue Augmentation Fund (ERAF)	Back-fill payments in an effort to hold fire districts harmless from the effects of ERAF shifts

Humboldt County  
Master Fire Protection Plan

Table 2-3 Fire Related District Revenues and Expenditures 1999-00

Item	Community Services Districts					Other		Fire Protection Districts		
	Carlotta	Fieldbrook <sup>1</sup>	Miranda <sup>1</sup>	Orick <sup>1</sup>	Weott <sup>1</sup>	County Service Area No. 4	Resort Imp District No. 1 <sup>1</sup>	Arcata	Blue Lake <sup>2</sup>	Samoa
<b>REVENUES</b>										
<b>Property Tax</b>										
Current Secured	\$147,375	\$11,651		\$17,001	\$2,156		\$38,420	\$784,765	\$51,665	\$103,141
Current Unsecured	4,466	988		1,397	294		2,513	67,808	4,422	8,785
Prior Year	(186)	40		60	8		66	2,785	186	380
SPAF										
Property Assessments	110,237	11,821					1,271	276,372		68,974
Penalties, Etc.										
<b>Licenses &amp; Permits</b>										
<b>Fines, Forfeitures, Etc.</b>										
<b>Rev. from Money &amp; Property</b>										
Interest	71,489	3,246		1,360			9,073	31,584	3,909	4,362
Rents	252			1,700						9,629
<b>Aid from other Govt.</b>										
<i>State</i>										
Aid for Construction										
HOPTR	3,287	379		531	71			26,035	1,698	3,431
Special Supplemental Subventions										
Other	25,314	72		194				2,240	1,612	264
<i>Federal</i>										
Aid for Construction										
Other	2									
<i>Other Govt. Agencies</i>	75,926									
<b>Charges for Current Services</b>	350				4,869	38,455	102,400			
<b>Other Revenues</b>										
Aid from Private Parties										
All Other	4,638	3,222		2,790	32		2,198	116,290	31,133	15,623
<b>Total Revenue</b>	\$443,150	\$31,419	\$0	\$25,033	\$7,430	\$38,455	\$155,941	\$1,307,879	\$94,625	\$214,589
<b>EXPENDITURES</b>										
<b>Salaries &amp; Benefits</b>	5,772			300	970		82,002	981,164	2,450	99,174
<b>Services &amp; Supplies</b>	231,728	37,573	3,870	16,606	5,856	38,455	71,615	370,137	35,923	65,513
<b>Other Charges</b>										
Contributions for other Agencies	1,000								3,000	5,400
Interest										
Judgments										
ROW										
Taxes & Assessments										
Exp Applied. To Prior Yrs										
<b>Fixed Assets</b>										
Land										
Structures & Improvements	25,851	7,595								
Equipment	218,996	7,104					37,952		37,100	3,382
<b>Expenditures Transactions &amp; Reimb.</b>										
<b>Total Expenditures</b>	\$483,347	\$52,272	\$3,870	\$16,906	\$6,826	\$38,455	\$191,569	\$1,351,301	\$78,473	\$173,469
<b>Net Revenue Over Expenditures</b>	(\$40,197)	(\$20,853)	(\$3,870)	\$8,127	\$604	\$0	(\$35,628)	(\$43,422)	\$16,152	\$41,120

Source: Special District Annual Report FY 99-00, California State Controllers Office, 2003.

**Notes:**

1. District provides services in addition to fire protection.
2. Blue Lake Fire Protection Districted added a special tax for fire protection, prevention, and EMS (Gov. Code §53978) through Measure "M" in March 2000.

Appendix A: Funding for Fire Safety and Services  
FSC Draft Plan

Table 2-3 Fire Related District Revenues and Expenditures 1999-00 (continued)

Item	Fire Protection Districts									
	Fortuna	Garberville	Humboldt No. 1	Kneeland	Loleta	Myers Flat	Petrolia	Redway	Rio Dell	Telegraph Ridge
<b>REVENUES</b>										
<b>Property Tax</b>										
Current Secured	\$175,969	\$33,960	\$1,108,938	\$4,272	\$22,450	\$6,447	\$12,400	\$36,906	\$33,356	\$4,272
Current Unsecured	15,466	2,674	71,824	369	1,918	559	970	3,207	2,850	369
Prior Year	672	113	3,566	16	89	23	40	127	122	16
SPAF										
Property Assessments	74,171			10,965	40,944				20,573	4,397
Penalties, Etc.										
<b>Licenses &amp; Permits</b>										
<b>Fines, Forfeitures, Etc.</b>										
<b>Rev. from Money &amp; Property</b>										
Interest	29,282	2,779	58,461	835	3,278	186	739	3,889	4,508	1,722
Rents					120			2,768		
<b>Aid from other Govt.</b>										
<i>State</i>										
Aid for Construction										
HOPTR	5,853	1,027	32,967	142	736	215	373	1,231	1,094	142
Special Supplemental Subventions										
Other	1,550	38	9,571		1,091		274	224	57	
<i>Federal</i>										
Aid for Construction										
Other										
<i>Other Govt. Agencies</i>										
<b>Charges for Current Services</b>			220,930							
<b>Other Revenues</b>										
Aid from Private Parties										
All Other	10,423	8,167	7,957		5,634	1,099	11,633		550	
<b>Total Revenue</b>	\$313,386	\$48,758	\$1,514,214	\$16,599	\$76,260	\$8,529	\$26,429	\$48,352	\$63,110	\$10,918
<b>EXPENDITURES</b>										
<b>Salaries &amp; Benefits</b>	11,200		1,277,477		2,135				6,311	
<b>Services &amp; Supplies</b>	91,048	19,910	377,615	8,141	34,656	7,508	26,473	17,738	20,355	8,170
<b>Other Charges</b>										
Contributions for other Agencies	150		7,500							
Interest										
Judgments										
ROW										
Taxes & Assessments										
Expenditures Applied. To Prior Yrs										
<b>Fixed Assets</b>										
Land										
Structures & Improvements	2,409		43,873						33,590	
Equipment	62,386	10,017	34,299			10,736			3,000	
<b>Expenditures Transactions &amp; Reimb.</b>										
<b>Total Expenditures</b>	\$167,193	\$29,927	\$1,740,764	\$8,141	\$36,791	\$18,244	\$26,473	\$17,738	\$63,256	\$8,170
<b>Net Revenue Over Expenditures</b>	\$146,193	\$18,831	(\$226,550)	\$8,458	\$39,469	(\$9,715)	(\$44)	\$30,614	(\$146)	\$2,748

## **TAX REVENUE SOURCES FOR FIRE PROTECTION**

### ***PROPERTY TAX (ONE PERCENT AD VALORUM BASE PROPERTY TAX RATE)***

All property (real and personal) is taxable unless otherwise provided in State Law or the State Constitution. Proposition 13, approved by the voters of California in 1978, capped the property tax rate at one percent of assessed value, limited the increase in assessed value to a maximum of two percent per year, and reset assessed value to 1975-1976 values. Once property is sold, the sale price becomes the new assessed value. Personal property is not subject to the Proposition 13 limitations on growth in assessed value.

The County Tax Assessor uses Tax Rate Areas (TRAs), geographic areas based on groupings of local taxing entities that provide service within that geographic area, to calculate property tax revenue to local agencies. There are over 100 different TRAs within Humboldt County. Property tax generated within each TRA is distributed according to formulas established by State law to the taxing entities providing service within that TRA.

Special districts that provide fire protection services that were formed prior to 1978, the year that Proposition 13 was passed, receive a portion of the one-percent ad valorem base property tax rate collected within the TRAs in their services area. Special districts formed after the passage of Proposition 13 are not eligible to receive property tax, and must instead seek voter approval to receive special taxes or assessments.

Prior to the passage of Proposition 13, revenue from the base property tax rate accounted for approximately 90 percent of the fire districts' total revenue statewide. Currently, Humboldt County fire related districts receive an average of just over 50 percent of their revenue from the base property tax rate (ranging from zero percent to over 80 percent). The total fire district base property tax revenue ranges from approximately \$0 to over \$1.0 million per year, with the median fire department revenue from base property tax less than \$40,000 per year (State Controller's Office, 2000.)

Eighteen of the 22 special districts that provide fire protection services in Humboldt County receive an allocation of the one percent base property tax rate. The other four special districts, Kneeland, Telegraph Ridge Fire Protection Districts, CSA No. 4, and Weott Community Services District, were formed after the passage of Proposition 13, and therefore are not eligible to share in the one-percent base property tax. When the Kneeland and Telegraph Ridge Fire Protection Districts and CSA No. 4 were formed, the voters approved additional benefit assessments to be imposed on property in the district to pay for fire protection. The election to approve the formation of the Weott Community Services District did not include an assessment to fund fire protection service. These three districts do indirectly receive a small amount of property tax funds through a locally negotiated relief fund (in part due to the State mandated transfer of property tax revenue from special districts to the Education Revenue Augmentation Fund - ERAF.) County Service Area No. 4 is funded through a voter approved benefit assessment.

In the future, if new fire districts are formed or existing fire districts are to expand to provide fire protection to unserved communities, either additional special taxes or assessments will need to be imposed on the formerly unserved property, or the County and the expanded (or new) district will need to negotiate an exchange of property tax revenue to fund fire protection services. The following section describes the exchange of property tax revenue in greater detail.

### ***Property Tax Exchange After Changes in Jurisdiction***

State law governing the distribution of property tax revenue among taxing entities is complex. The laws governing the exchange of property tax between local agencies when there is a “change in organization” is even more complex (changes in organization are defined as a change in jurisdiction, e.g. annexation, detachment, new district formation, dissolution, or consolidation.)

The State Government Code and Revenue and Tax Code establish the procedures for property tax exchange in the event of a change in jurisdiction. If a change in jurisdiction includes an existing district that assumes existing service responsibilities (detachment from one district and annexation to another), the district that assumes responsibility is entitled to a share of the property tax revenue. In the case of annexation of a previously unserved area, existing special districts must negotiate on their own behalf and negotiations are limited to revenue from the annual increase in assessed value, or annual tax increment (ATI). A new district formed to provide fire protection to an unserved area is not entitled to any portion of property tax revenue.

Some counties have attempted to share base property tax revenue with newly formed districts in order to facilitate the provision of fire protection services to unserved areas. As an example, San Diego County negotiated property tax exchange agreements as an encouragement for new districts to form and to provide newly formed fire protection districts with at least some share in the ATI. The San Diego County experience may be a useful resource in evaluating funding and organization alternatives to alleviate fire protection funding shortfalls.

### ***SPECIAL TAXES AND ASSESSMENTS***

A special tax is “any tax imposed for specific purposes, including a tax imposed for special purposes, which is placed into a general fund,” as defined in the State Constitution. Because it is a tax, not a fee or an assessment, the amount of the special tax is not limited to the relative benefit it provides to taxpayers. Special taxes cannot be imposed on an ad valorem (property value) basis. They must be levied uniformly on all eligible properties or taxpayers. Typically, they are “per parcel” taxes apportioned according to the square footage of the parcel or on a flat charge. An Assessment on the other hand is a *levy* and is not considered a tax. An assessment is described as a charge based on the cost of providing the special benefit to the property.

Since the passage of Proposition 13, 15 local agency fire departments have received the approval of voters within their district for an additional special tax or assessment to augment their revenue. Special taxes and assessments comprise 18 percent of revenue,

Humboldt County  
Master Fire Protection Plan

on average, (ranging from 0 to 100 percent) for fire related districts (State Controller, 2000). On August 6, 2003, the landowners within CSA No. 4 approved a significant increase in their benefit assessment for fire protection, allowing the current \$13 per unit assessment (four units of benefit assessment equals one single family dwelling) to increase to \$29 per unit over the next several years. The increase in revenue was required because of changes in the labor agreement between CDF and the firefighters union, and general increases in the cost of providing fire protection services.

**Table A-4 Fire Related Special Tax / Assessments for Districts in Humboldt County**

<i>District Name</i>	<i>Year</i>	<i>Amount*</i>	<i>Notes</i>
Arcata VFPD	1997	\$5 / unit	
Blue Lake FPD	2000	\$9 / unit	
Carlotta FPD	1993	\$25 / unit	
CSD #4	2003	\$13 / unit	Assessment per unit increases to \$29 by 2005
Fieldbrook CSD	1992	\$42 / parcel	Special tax approved by voters of District in Spring 2004 and will expire in 10 years
Ferndale	1997	\$5 / unit	
Fortuna	1997	\$3 / unit	
Humboldt FPD #1	1985	\$6 / unit	Legal opinion that complies with Prop 218
Kneeland FPD	1990	\$5 / unit	Approved the year the district was formed. District receives no property tax other than assessment.
Loleta FPD	1998	\$15 / unit	
Resort Imp. Dist. #1	1995	\$25 / parcel	
Rio Dell FPD	1997	\$4 / unit	
Samoa Peninsula FPD	1997	\$40 / unit	
Telegraph Ridge FPD	1990	\$30 / unit	District receives no property tax other than assessment.
Willow Creek FPD	2001	\$6 / unit	Public review hearing every five years

\*Unit refers to *unit of benefit*, not household unit. In the case of CSA No. 4, a single-family residence equals four units of benefit and therefore pays \$52 in 2003-2004.

Although both special taxes and assessments are usually paid for as part of the property owner's property tax bill, there are significant differences between the two revenue sources.

**Table A-5 Fire Related Special Tax / Assessments for Districts in Humboldt County**

<i>REQUIRED STEPS</i>	<i>TYPE OF FUNDING SOURCE</i>	
	<i>SPECIAL TAX</i>	<i>ASSESSMENT</i>
Required Analysis	An ordinance shall be prepared specifying the amount of each of such special tax levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the local agency to which fire protection services or police protection services are made available	A detailed engineer's report prepared by a registered professional engineer, the contents of which are established by state law
Assessment/Tax Amount	Amount specified in ordinance	Cannot exceed amount of benefit
Public Noticing Requirement	Normal hearing noticing process	Notice to all property owners at least 45 days prior to the hearing containing:

*Appendix A: Funding for Fire Safety and Services  
FSC Draft Plan*

<i>REQUIRED STEPS</i>	<i>TYPE OF FUNDING SOURCE</i>	
	<i>SPECIAL TAX</i>	<i>ASSESSMENT</i>
		<ul style="list-style-type: none"> <li>○ the total amount of money chargeable to the assessment district,</li> <li>○ the amount chargeable to each parcel in the district,</li> <li>○ the duration of the payments,</li> <li>○ the reason for the assessment,</li> <li>○ the basis upon which the proposed assessment was calculated,</li> <li>○ disclosure that a majority protest will result in the assessment not being imposed. and</li> <li>○ a summary of the ballot procedure, as well as the date, time, and location of the public hearing.</li> </ul>
Public Hearing	Normal ordinance approval process	All protest must be considered. Assessment district proceedings must be abandoned if a majority of the ballots received by the conclusion of the hearing protest creation of the district.
Vote	Approval of two-thirds of the voters voting upon such proposition	Ballots are to be weighted according to the proportional financial obligation of the affected property - the larger the financial obligation, the greater the weight that must be assigned to that property

Aside from the requirement to prepare a detailed engineer's report, the major difference between assessments and special taxes is the requirement that an assessment confer a particular and distinct benefit over and above general benefits conferred on real property located in the district or the public at large. A general enhancement of property value does not constitute 'special benefit.' This can be very difficult to demonstrate and many fire related districts have chosen to seek a 2/3 majority approval for a new special tax rather than demonstrate the additional benefit from an assessment.

### ***Types of Special Taxes and Assessments***

**Special Tax.** Government Code § 53978 authorizes any local agency that provides fire protection, fire prevention services or police protection (either directly or by contract with another agency) to levy special taxes for fire protection/prevention and police protection. Prior to placing a tax proposition on the ballot, the agency must adopt an ordinance describing the rate of taxation and maximum tax levy. When a local agency determines the amount of tax annually, it must not exceed the maximum amount established by the original ordinance. The taxes must be levied on a parcel, class of improvement to property, or use of property basis and may be varied to each parcel, improvement or use of property based on the degree of availability of fire or police services in the affected area.

The local agency need not impose this as a jurisdiction-wide special tax. It can establish particular areas or zones that will be assessed taxes to pay for services in those areas. This tax may be used to pay for "obtaining, furnishing, and maintaining fire suppression and police protection equipment or apparatus or either such service" (Government Code § 53978(b)). It may also be used to pay salaries and benefits for firefighting or police protection personnel and for related expenses. Like other special taxes, a police/fire protection tax is dedicated to the use for which it was levied. It is subject to approval by two-thirds of the voters within the jurisdiction or zone proposed for taxation.

The Mello-Roos Community Facilities District (CFD) Act of 1982 established a different type of special tax system. A Mello-Roos CFD allows any city, county, district, or JPA to establish a CFD to finance public facilities and services (including fire protection. CFDs are often used in undeveloped areas to fund infrastructure to support new home construction or in older areas to fund new schools or parks. A Mello-Roos CFD establishes a lien on property requiring owners to pay a special tax. The CFD special tax can repay bonds over time to construct facilities and infrastructure. Procedural requirements for establishing CFDs are similar to special assessments: a detailed report is prepared; the local agency adopts a resolution of intent; a hearing is held where protest can be made; and an election is held requiring a 2/3 majority.

**Special Assessments.** State Government Code § 50078 authorizes special districts, county service areas, counties, and cities that provide fire suppression services (including those provided by contracting with other agencies) to levy assessments. The resulting revenues may be used to obtain, furnish, operate, and maintain firefighting equipment and to pay salaries and benefits to firefighting personnel.

Unlike the other special assessment acts, invocation of fire suppression assessments does not require establishment of an assessment district. Instead, the jurisdiction levying the assessment specifies those parcels or zones within its boundaries that will be subject to assessment.

Assessments are based upon uniform schedules or rates determined by the risk classification of structures and property use. Agricultural, timber, and livestock land is assessed at a lower rate on the basis of relative risk to the land and its products. The local agency may establish zones of benefit, restricting the applicability of assessments. In addition, assessments may be levied on parcels, classes of improvement or property use. Assessments are proportional to the fire protection benefits received by property and improvements, but may be levied whether or not the service is actually used.

## **SALES TAX**

### ***Local Public Safety Protection and Improvement Act of 1993 (Proposition 172)***

The Local Public Safety and Improvement Act of 1993 (Proposition 172) placed an additional one-half cent tax on taxable sales and use transactions; revenues that are to be used exclusively for local public safety activities, including police, sheriff, fire protection, district attorney, county probation, and jail operations. Revenue from this tax was intended to offset part of the revenue loss that cities and counties experienced from the property tax (Educational Revenue Augmentation Fund (ERAF)) shift to schools. Proposition 172 funds are not distributed to independent special districts<sup>1</sup> providing fire protection in Humboldt County.

The Humboldt County Fire Chief's Association has led an effort to include independent special districts in the distribution of Proposition 172 funds. Although the Legislature specifically included fire protection as an eligible activity for funding as part of this constitutional amendment, Proposition 172 only mandated the distribution of funds to cities and counties. Even though independent special districts were affected by the ERAF shift, no provision was made to provide Proposition 172 funds to independent special districts. As such, only the Eureka and Trinidad City Fires Departments would be eligible to benefit from Proposition 172 related sales and use tax funds.

The Humboldt County Board of Supervisors created a working group to evaluate Proposition 172 as it relates to funding for independent special districts. The working group is made up of representatives from the: Humboldt County Fire Chiefs' Association; County Administrative Office; County Sheriff's Department; County Probation Department; County District Attorney's office; County Coroner; and two members of the County Board of Supervisors (Jill Geist and Jimmy Smith). This group has been working together since 2002.

The Humboldt County Counsel requested an opinion from the State Attorney General's Office to determine whether or not an independent fire protection district can be considered an "otherwise eligible public safety service agency" for the distribution of Proposition 172 funds. The California Attorney General responded with an opinion (Cal. Atty. Gen. Op No. 03-804) that acknowledged the fire protection districts' eligibility for a share of the Proposition 172 funding. The opinion also specified that distribution of Proposition 172 funds was at the Humboldt County Board of Supervisors' discretion. In

---

<sup>1</sup> In this context, "independent special district" refers to Fire Protection Districts, Community Services Districts, and a Resort Improvement District that provide fire protection services in Humboldt County.

August of 2005, in response to several requests from the Humboldt County Fire Chiefs' Association to consider the matter, the Board of Supervisors directed the Humboldt County Administrative Office (CAO) to evaluate the feasibility of independent special districts receiving a portion of the Proposition 172 funding.

The Humboldt County Fire Chiefs' Association requested that the County agree to share either 2% of total annual Proposition 172 revenue, or 50% of each year's growth increment. On October, 18<sup>th</sup>, 2005, as an amendment to the FY 2005-06 County budget, the Board of Supervisors responded to the Chiefs' request and allocated \$100,000 of County General Fund monies to independent special districts providing fire protection in Humboldt County as a one time payment. The BOS then directed the County Administrative Office to reevaluate such payments to the fire service for FY 2006-07.

The Working Group created by the Board of Supervisors to assist with the reevaluation of potential Proposition 172 payments to independent special districts continued to seek resolution. A tentative agreement on an equitable solution was reached by this group in June of 2006. The Proposition 172 funding formula that was agreed upon and recommended to the Board of Supervisors includes a multi year term and a built in annual growth factor of 0.2%. This translates to a Proposition 172 revenue allocation for independent special districts equal to 1.4% of the total Proposition 172 revenue in FY 2006-07, 1.6% in FY 2007-08, and so on. Should either party desire, discussions on this funding formula would re-open in January 2009. The Working Group would then meet to discuss and, if necessary, update the revenue-sharing agreement.

#### ***Other Public Safety Related Sales Tax***

Counties, especially rural counties with their relatively limited tax base, have felt the impact of diminishing general funds and transportation related funds. In an attempt to assist counties, State legislation was enacted in 1987 that allow cities and counties to increase their sales tax to finance transportation improvements or general expenditures. At the same time, the maximum allowable sales tax rate was increased.

Revenue and Taxation Code §7285 provides that any city/county may levy a sales tax increase to pay for general expenditures. This increase may be either 1/4 cent or 1/2 cent per dollar. The board of supervisors must approve the proposed increase by two-thirds vote before placing it on the countywide ballot. The tax must then be affirmed by a simple majority of the voters taking part in that election. The proceeds of the additional sales tax may be used for any government purpose, including capital improvements, salaries, maintenance, and equipment purchases. Based on information from the State Board of Equalization, at least three cities in California (Clearlake, Clovis, and Placerville) have approved additional sales tax rates (ranging from 0.25 to 0.50 percent) to fund "public safety."

#### ***OTHER REVENUE SOURCES***

Fees that do not exceed the reasonable cost of providing the regulatory activity or service for which they are charged and which are not levied for general revenue purposes are not "special taxes" (Government Code § 50076). Fees may be further distinguished from

taxes because they are voluntary (i.e. development or the construction of a house is a voluntary act) rather than compulsory and are imposed only upon those developing land rather than upon all landowners or taxpayers uniformly.

A local government's legislative body may impose fees for services only after a noticed public hearing. When a local agency charges fees for permits, inspections, and other services "those fees shall not exceed the estimated reasonable cost of providing the service for which the fee is charged" (§ 66014.) Fees that exceed the reasonable cost are considered special taxes and must be submitted to the jurisdiction's voters for a two-thirds voter approval. The amount of the fee must be based upon a needs study or other evidence in the hearing record so that the reasonableness of the fee can be ascertained.

### ***Plan Review and Inspection Fees***

It is not unusual for fire departments to charge a fee for the review of building plans and building inspection or for the periodic inspection of commercial or special occupancy premises. The fee is normally based on the cost associated with performing the service. Although many other local fire departments review building plans, the Eureka Fire Department is the only local fire department known to receive a fee for fire and life safety code related building plan review and inspection. Other fire departments outside of Humboldt County charge fees for the annual inspection of commercial properties.

Humboldt County does charge a State Responsibility Area Fire Safe Inspection Fee as part of the plan review and building inspection process. Applications that trigger the requirement for a State Responsibility Area Fire Safe Inspection include: subdivisions, building permits for new construction, activities requiring a use permit, road construction (excluding existing roads), and siting of a mobile or manufactured home. Humboldt County Building Inspectors perform fire safe inspections in the unincorporated area. CDF inspectors are involved if there is an exception to the County Fire Regulations requested. The Fire Safe Inspection Fee covers the cost of the County building inspectors.

### ***Impact Fees and Exactions***

A development impact fee is an exaction that is imposed as a pre-condition for the privilege of developing land. Such fees are commonly imposed on developers by local governments in order to lessen the impacts of increased population or demand on services generated by that development. The purpose of the fee or exaction must directly relate to the need created by the development. Local governments derive their authority to impose exactions from two sources: the "police power" granted to them by the State Constitution; or specific state enabling statutes such as the Subdivision Map Act.

Many local governments in California require that new development pay a fee to finance new fire protection facilities and equipment necessitated by that development. Currently, no fire related impact fees or exactions are imposed on new construction in any jurisdiction in Humboldt County. Based on the responses to surveys sent to local fire departments, fire related facilities and equipment needs are profound and funding is not readily available to satisfy those needs. A countywide impact or mitigation fee, or specific fees for certain areas, could be useful tools in improving local fire protection capacity.

### ***Suppression Fees***

In some jurisdictions, parties responsible for fires may be held liable for the costs associated with the fire. Imposing fire suppression fees is not a common practice in the United States. If a person has suffered a loss due to a fire, fire departments are not accustomed to billing for costs associated with responding to the fire. However, the California Health and Safety and Public Resources Codes contain sections that authorize fire departments to take action to recover from responsible parties the costs associated with fire suppression.

The Willow Creek Fire Protection District adopted an ordinance establishing a schedule of fees to be charged for services provided outside of the district. It is not known how many other local agencies providing fire protection have similar fee ordinances. It is also not known to what degree local agencies have generated revenue based on fee ordinances. Based on information available from the State Controller's Office, no fire district in Humboldt County received revenue from this source in 1999-2000.

### ***County-Wide Service Area for Fire Protection***

The Humboldt County Master Fire Protection Plan has been prepared as a means to reduce fire risk/hazards and improve the capabilities and fiscal condition of local fire departments. The Countywide Service Area implementation measure outlined further in chapter 7 is intended to establish a county-wide mechanism to provide services and organizational support for local fire departments, establish a means of funding to improve department stability, and support a higher level-of-service to County residents.

### ***Background Information***

Many Counties throughout the State of California use County Service Areas (County Service Area Law, Government Code Sec. 25210 – 25211) to provide fire protection services. County Service Areas (CSAs) were created by the State Legislature as a means for counties to “extend” municipal services, including structural fire protection, to areas of the county that are experiencing growth. Humboldt County has already used a CSA to fund winter-time fire protection. CSA 4 provides fire protection to communities along the coast between Crannell and Freshwater Lagoon, excluding Trinidad.

One of the most promising solutions to the County’s fire protection service gaps and funding short-falls throughout Humboldt County is to extend CSA 4 or to form a new fire related CSA. This could involve the annexation of those areas not currently served by a local fire protection agency (either by a special district or city providing fire protection) and voter approval of additional assessments to fund fire protection. Or, this County-wide CSA could involve the annexation of the entire County and the establishment of zones providing different services and levying different assessments depending on the needs of that community.

Many other California counties use CSAs to provide fire protection services in the unincorporated area. Shasta County, for example, has used a CSA to provide fire protection to a significant portion that County since 1974. Shasta County established CSA #1/Shasta County Fire Department to provide fire protection to all areas of the county outside existing fire protections districts and cities providing fire protection. The SCFD contracts with CDF to provide all department administration and operations functions. In addition, the SCFD supports 19 volunteer fire companies by providing oversight, administrative support, training, maintenance, funding, and dispatching.

### ***County Service Area Organization and Operations***

The desired outcome resulting from the formation of a County-wide CSA and establishment of new fire related assessments would be:

- A local government agency providing fire protection throughout the County;
- Continued and expanded management of CSA operations by CDF;
- The desired minimum level-of-service provided to all residents of Humboldt County (minimum level-of-service to be established through the Humboldt County Master Fire Protection Plan process);
- Enhanced Fire/EMS dispatch services including all or most Fire/EMS providers through increased funding to CDF;
- Training, technical assistance, support services, provided to volunteer fire departments;
- Administration of assessment revenue/ongoing funding, technical assistance with grant applications, pooling of insurance and administrative costs, and other services by Humboldt County; and

- Augmented community fire protection services, both winter-time and year-round, provided by CDF, depending on the specific area of the County and community need.

### ***Fire Plan Objectives***

Aside from meeting the County-wide minimum level-of-service, the services listed above represent a menu of alternative services that can be provided within specific portions of the County or throughout the entire County. The various “zones of benefit” within the CSA could range from a low assessment to fund only enhanced dispatch services to a high assessment funding all enhanced services including augmented CDF community fire protection. However, establishing zones of benefit could make the engineering/financial/legal work associated with implementation more complex and costly.

#### **How Establishing a County Service Area Meets Fire Plan Objectives**

- 6.1-1 Minimum Level of Service Standard. Provides additional funding and resources (training, technical assistance) to departments to facilitate their achievement of the minimum level of service standard.
- 6.1-2 Regional Training Facility. Can include funding for training related personnel as well as specific assessment to support training facility.
- 6.1-3 Communications / Coordination. Can include enhanced dispatch services to encourage more agencies to participate as well as specific assessment to support dispatch center.
- 6.2-2 Fire Safety Education. Can assume Education/Prevention/Engineering role for most of County and develop and compile education and prevention information materials for distribution.
- 6.2-2 Fire Safe Standards. Education/Prevention/Engineering staff can take the lead role in implementing standards developed in concert with HCFCFA.
- 6.6-1 Develop Reliable Funding Source. New assessments will be part of the ballot measure put to voters at the time of district creation. In addition, Humboldt County will play a greater role in seeking out district revenue.

#### ***Steps to forming a County Service Area***

1. Task the FSC and County Planning staff to implement the development of the CSA
2. Seek funding to support analysis. (County)
3. Develop punch list of required steps to form district (organization/reorganization) and establish assessment. (FSC)
4. Evaluate range of services to be provided and feasibility of offering menu of services to existing districts, cities, allied agencies that chose to be part of districts that chose to contract for services. Develop rough estimate of cost of providing service. (FSC)
5. Evaluate potential district boundaries and determine the level of interest of cities and existing districts to become part of district. (FSC, existing service providers)

6. Research issues relating to assessments, parcel tax, fees, property tax exchange, other revenue, zones of benefit, and develop rough estimates of revenue. (FSC)
7. Seek Board of Supervisors support for establishment of district. (County)
8. Proceed to district formation. (County).

### **OTHER SOURCES**

Other ongoing revenue sources of funding that may be available to local fire departments may include:

- **Rental/Leasing Fees.** At least three local related districts receive revenue from rental or leasing. In most cases, the revenue is derived from the rental of the department's fire hall.
- **Fines.** Fines from matters such as code violations, false alarms, etc. are a common source of revenue for fire departments. Based on information available from the State Controller's Office, no fire district in Humboldt County receives revenue from this source.

### **SOURCES OF GRANT FUNDING**

Successful grant applications by local fire departments in Humboldt County have been approved by state and federal agencies and have been reported in the news in recent years. Grants can be useful in supplementing local funds to purchase equipment and apparatus, off-set training costs, and to fund the construction of new facilities. Grants do not generally fund ongoing costs such as insurance, utilities, salaries or benefits. The most common sources of grant funding for local fire departments include the CDF, USFS, and FEMA.

As described earlier, preparing grant applications and administering grant contracts can be burdensome to volunteer fire departments. Grant programs are also very competitive, making it extremely important that departments submit a polished and compelling application. Programs available to Humboldt County fire departments are also available to tens of thousands of departments throughout the nation. In 2001, the U.S. Fire Administration received 31,000 applications for the FEMA Firefighter Assistance grant program and awarded funds to 1,855 departments. With the injections of Homeland Security funds following the September 11, 2001 bombing, in 2003 FEMA made over 8,000 awards to departments out of a total of 19,000 applications.

The California Fire Safe Council has established a grant clearinghouse on its website to make it easier for communities statewide to find grants to reduce their wildfire risk and to get technical assistance. The clearinghouse gives eligible organizations the ability to apply to multiple programs with one concept paper. This broadly distributed concept paper gives funding agencies the ability to coordinate planning and to consider funding projects they might otherwise not know about.

Agencies participating in the grants clearinghouse include USDA Forest Service and agencies within the Department of Interior. Eligible applicants include state, county, municipal and tribal governments, special districts, independent school districts, state

controlled institutions of higher learning, private universities, profit organizations and nonprofit organizations. Eligible projects include: community fire plans; fuels reduction projects; development of fire safe councils; wildfire prevention education; and biomass utilization. Like most grants cost sharing or matching funds may be required and vary by program from 0 to 20 percent. Applicants are encouraged to show the maximum amount of match, which will make their project more competitive.

Table A-6 contains a listing of successful FEMA Firefighter Assistance Grant Applications by Humboldt County local fire organizations.

**Table A-6 Humboldt County FEMA Firefighter Assistance Grant Funding**

<i>Year</i>	<i>Local Fire Organization</i>	<i>Funding Category</i>	<i>Amount</i>
2003	Beginnings Vol. Fire Dept.	Fire Operations and Firefighter Safety	\$48,960
2003	Blue Lake Fire Dist.	Fire Operations and Firefighter Safety	\$50,614
2003	Eureka Fire Dept.	Fire Operations and Firefighter Safety	\$54,322
2003	Fruitland Vol. Fire Co., Inc.	Firefighting Vehicle	\$45,000
2003	Humboldt #1 Fire Prot. Dist.	Fire Operations and Firefighter Safety	\$164,105
2003	Orleans Vol. Fire Dept.	Fire Operations and Firefighter Safety	\$16,978
2003	Weott Vol. Fire Dept.	Fire Operations and Firefighter Safety	\$15,750
2002	Myers Flat Fire Prot. Dist.	Fire Operations and Firefighter Safety	\$24,138
2002	Yurok Vol. Fire Dept.	Fire Operations and Firefighter Safety	\$16,470
2001	Fieldbrook Volunteer Fire Department	Personal Protective Equipment	\$10,270
2001	Honeydew Volunteer Fire Company	Personal Protective Equipment	\$27,200
2001	Yurok Tribe, Federally Recognized Indian Tribe	Personal Protective Equipment	\$61,551
Total Humboldt County 2001-03			\$535,358
Source: FEMA, U.S. Fire Administration, 2004.			

**U.S Department of Homeland Security** - Funding has been made available through the Department of Homeland Security to strengthen the capabilities of the first responder community to respond to terrorism-related events. Funding is available for planning, training, exercises, and the purchase of certain equipment. Grant funds are allocated from the state to counties based partly on population. The County Office of Emergency Services (OES) coordinates the disbursement of the Homeland Security Grant Program to local first responders. Equipment and planning, training, and exercise support is dispersed to local first responder agencies based on need and level of responsibility.

According to Dan Larkin, the OES Emergency Services Coordinator, Humboldt County local agencies have received/are receiving the following Homeland Security-related funding amounts for first responder equipment and support purchases (FFY = Federal Fiscal Year):

FFY99: \$38,401 – was actually distributed in 2002.  
FFY00/01: \$107,643 – was actually distributed in 2003 (ended 31 Dec 03).  
FFY02: \$170,552 – was actually distributed in 2003/2004 (ended 31 Mar 04).  
FFY03: \$466,034 – was actually distributed in 2003/2004 (ended 31 Oct 04).  
FFY04: \$607,664 – is being distributed in 2004/2005 (ends 30 Nov 05).  
FFY05: \$490,296 – will be distributed in late 2005 and 2006 (unknown ending date)

In the two-year period from late-2003 through mid-2005, \$1,351,893 was/is being distributed to Humboldt County first responder agencies.

Additional Homeland Security grants totaling \$170,000 have been received from FFY02, FFY03, and FFY04 allocations for local area first responder exercises, training, and planning support for the County and area cities. Beginning in 2005, two new, smaller grants will be used to acquire needed first responder equipment for specific purposes. The new CEDAP (Commercial Equipment Direct Assistance Program) grant will supply a few specific items to local law enforcement agencies to increase response capabilities. The new BZPP (Buffer Zone Protection Plan) grant will supply \$50,000 to purchase needed equipment for local law enforcement agencies to support their protection of identified critical infrastructure sites and key resources.

**Firefighter Assistance and Homeland Security.** U.S Department of Homeland Security - Federal Emergency Management Agency (FEMA) funding programs:

*Assistance to Firefighter Grants:* Annual grants to local fire departments for Operations and Firefighter Safety Program, Fire Prevention Program, and Firefighting Vehicle Acquisition Program (maximum request \$750,000; local match from 10 percent to 30 percent)<sup>2</sup>.

*The Fire Management Assistance Grant Program (FMAGP):* Fire Management Assistance is available to States, local and tribal governments, for the mitigation, management, and control of fires on publicly or privately owned forests or grasslands, which threaten such destruction as would constitute a major disaster. This program provides a 75 percent Federal cost share and the State pays the remaining 25 percent for actual costs<sup>3</sup>.

*Staffing for Adequate Fire and Emergency Response (SAFER) Grants:* The purpose of the SAFER grants is to award grants directly to volunteer, combination, and career fire departments to help the departments increase their cadre of firefighters. Ultimately, the goal is for SAFER grantees to enhance their

---

<sup>2</sup> Information on the Assistance to firefighter grants program is located at:  
<http://www.firegrantsupport.com/>

<sup>3</sup> Additional information provided on the FEMA website <http://www.fema.gov/rrr/fmagp.shtm>

ability to attain 24-hour staffing and thus assuring their communities have adequate protection from fire and fire-related hazards<sup>4</sup>.

**National and State Fire Plans.** U.S. Forest Service, Bureau of Indian Affairs, California Department of Forestry and Fire Protection, etc. In an effort to stream-line the application process for National Fire Plan federal grants, the USDA-Forest Service and Department of Interior agencies (BLM, BIA, and NPS) have developed a One-Stop-Shop for grant applications. All agencies now use the same grant proposal format, and eligible applicants can submit one application and be considered by multiple agencies with National Fire Plan grant programs. ([www.grants.firesafecouncil.org](http://www.grants.firesafecouncil.org))

*Rural Fire Assistance:* To organize, train and equip local fire fighting forces in rural areas and communities to prevent, control and suppress fires threatening life, resources and other improvements.

*State Fire Assistance:* (Administered by CDF) Development and transfer of new and improved fire control technologies; effective and efficient prevention, suppression and pre-fire programs.

*Volunteer Fire Assistance:* Funding to organize, train and equip local forces in rural areas and communities to prevent, control and suppress fires threatening life, resources and other improvements.

*Economic Action Program:* Preparation of community Firesafe plans to reduce fire hazards and utilize byproducts of fuels management activities in a value added fashion. Demonstrate economic use of small diameter and underutilized forest products.

**Community Development Block Grants (Cities and County).** U.S. Housing and Urban Development/California Housing and Community Development

*Community Development Block Grants:* Highly competitive grant program that can be used to develop facilities and programs. Funding requests can be made through the County.

## **USDA Rural Development**

*Community Facilities Program:* Programs designed to develop essential community facilities for public use in rural areas including, fire and rescue stations that are readily available to rural communities. Community Programs utilizes three flexible financial tools to achieve this goal: the Community Facilities Guaranteed Loan Program, the Community Facilities Direct Loan Program, and the Community Facilities Grant Program

## **Local Foundations**

Humboldt Area Foundation

---

<sup>4</sup> Additional information on the SAFER program is provided at <http://www.firegrantsupport.com/safer/>

Simpson Foundation  
Mel and Grace Mclean Foundation