CITY OF LARKSPUR MEASURE L

MEASURE L: Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years?

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE L CITY OF LARKSPUR

The City Council of the City of Larkspur placed Measure L on the November 4, 2014 ballot to ask voters to extend the existing special parcel tax for paramedic services ("tax" or "Paramedic Tax") for an additional 4 years. The tax funds services provided by the Ross Valley Paramedic Authority ("Authority") and will expire on June 30, 2015, unless extended by the voters.

In 1983, the voters of Larkspur, along with the other voters within the boundaries of the Authority initially approved the Paramedic Tax. Voters have approved extensions and increases in the Paramedic Tax since that time. The current Paramedic Tax was approved by voters in 2010. The current rate of the tax is \$51 for each residential living unit and for each 1,500 square feet of non-residential developed space, plus a \$0.50 Marin County administrative fee. The authority for Paramedic Tax is set to expire on June 30, 2015 unless it is extended by the voters.

Measure L would authorize continuing the Paramedic Tax for another 4 years, until 2019, when it would again have to be renewed by the voters. The Measure would also set the rate at \$57 annually for each taxable living unit and for each 1,500 square feet of non-residential developed space, and authorize annual increases of \$6, with a maximum rate in the fourth year of \$75.

As a special tax, the Paramedic Tax is restricted to funding paramedic services, including but not limited to emergency response, training, costs of medical supplies and equipment, and replacement of ambulance transport units. If Measure L were approved, the Paramedic Tax would terminate automatically after four years, unless extended by a subsequent vote of the voters within the Ross Valley Paramedic Authority.

A "yes" vote is a vote to approve the extension of the Paramedic Tax for four years and authorize annual increases of \$6, with a maximum rate not to exceed \$75 in the fourth year. A "no" vote is a vote against extension of the Paramedic Tax, which will terminate automatically in June 2015 if not extended. Measure L would be approved if it received a two-thirds majority of "yes" voters. A copy of the resolution approving the tax is included in the sample ballot.

The above statement is an impartial analysis of Measure L. If you desire a copy of the measure, please call the City Clerk's office at (415) 927-5002 and a copy will be mailed at no cost to you.

s/SKY WOODRUFF City Attorney

ARGUMENT IN FAVOR OF MEASURE L

Since 1983, the voters in the Ross Valley have overwhelmingly approved a special tax to provide paramedic service. To continue this high standard of emergency medical care for four more years, you must now re-approve this tax. The initial Ross Valley Paramedic Authority (RVPA) tax provided for a single ambulance. The demand for paramedic service from our citizens dictates that service levels continue to expand and evolve. We are seeking to continue the Paramedic Tax for another 4 years, until 2019, when it would again have to be renewed by the voters. The Measure would set the rate at \$57 annually for each taxable living unit and for each 1,500 square feet of non-residential developed space, and authorize annual increases of \$6, with a maximum rate in the fourth year of \$75.

As a special tax, the Paramedic Tax is restricted to funding paramedic services, including but not limited to emergency response, training, costs of medical supplies and equipment, and replacement of ambulance transport units. Your parcel tax pays for a significant portion of the paramedic program and enables us to not directly bill our Ross Valley resident customers. Additional funds are collected from medical insurance companies and through billing of non-resident customers. In addition, your tax covers expenses associated with paramedic training, medical supplies and equipment, and the replacement of ambulance vehicles when needed.

In order to maintain our current levels of service and to plan for future improvements based on community demand for high quality, fire department-based advanced life support paramedic services, we are seeking your support.

Our goal is to continue to provide state of the art paramedic care in the Ross Valley. We need your vote to continue this vital service. Vote YES on Measure L.

s/ANN MORRISON

Mayor

NO REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE L WAS FILED.

ARGUMENT AGAINST MEASURE L

Citizens for Sustainable Pension Plans recommends that you vote "NO" on Measure L. Our reasoning follows:

- Measure L requests taxpayer money to provide services that should be funded through the normal operating revenues of the City.
- The City has asked for funding to mask the systematic mismanagement of their operations.
- Money is fungible. A "YES" vote on Measure L is a vote to allow our elected officials to avoid setting priorities and allocating funds appropriately.
- The systematic mismanagement of operations is highlighted through excessive pensions and retiree medical plans.

Mismanaged pensions and other retirement plans are endemic in the public sector and the City is no exception. These plans suffer from major problems:

- The plans are extremely generous. The value of the plans dwarfs the value of corresponding plans provided in the private sector.
- In addition to their lavish plan costs, the plans are subject to extreme cost fluctuations and risk. The costs of plans are based upon very optimistic assumptions. Unless those assumptions are met (and they have not been this century), there is a funding shortfall (i.e., unfunded liability). This shortfall is recovered through increased contributions from the City (i.e., the taxpayer).
- These higher contributions come at a cost. Either the City reduces services or it requests more money. Measure L is an example of a request for more money from the taxpayer.

If taxpayers vote for Measure L, they are enabling the City to continue its mismanagement by maintaining its rich and financially volatile retirement plans. A better idea is that the City reform its plans to stabilize its budget and to eliminate the need for taxpayer requests such as Measure L.

Vote against this measure!

s/JODY MORALES

Founder and President,

Citizens for Sustainable Pension Plans

REBUTTAL TO ARGUMENT AGAINST MEASURE L

Many of us support CSPP's efforts regarding pension awareness. However, "not supporting Measure L" because of city employee pensions is not fact-based and would be detrimental to our residents.

- Larkspur is not mismanaged. The budget is tightly controlled by staff and council. The budgeted General Expenditures for 2013-14 were \$31,385 lower than what was proposed in 2008-09, the year of the Great Recession. Larkspur has taken all available measures to reduce our pension costs and future liabilities, and continues to work aggressively on other post-employment benefits.
- There is no 'extra' city money for paramedic services.
- These services have been voter funded since 1983. The funds are restricted to emergency response Fire Department-based advanced life support paramedic services. Due to the significant cost associated with providing paramedic services, each of the eight communities in the Ross Valley formed a partnership to share the costs of the program. This is one of the longest running and most successful regional agency partnerships in Marin.
- Because of the funding support of the RVPA property tax, there is no direct cost to a Ross Valley resident for paramedic care or emergency ambulance transport.
- If the measure fails, patients could be charged in order to help off-set the costs of providing paramedic service and ambulance transport. The cost to the tax-payers will actually be higher.

Please join me and our community to continue the high level of responsible paramedic services in the Ross Valley. Vote YES on Measure L.

s/ANN MORRISON Mayor

FULL TEXT OF MEASURE L **RESOLUTION No. 30/14** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LARKSPUR PROPOSING TO CON-TINUE THE SPECIAL TAX FOR PARAMEDIC SERVICES FOR AN ADDITIONAL FOUR YEARS; AND CALLING AND GIVING NOTICE OF THE HOLDING OF AN ELECTION TO BE HELD **NOVEMBER 4, 2014, AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF** MARIN TO CONSOLIDATE SAID ELECTION; AND AUTHORIZING THE CITY CLERK OR HER **DULY AUTHORIZED OFFICERS AND AGENCY** TO CARRY OUT ALL THE NECESSARY PROCE-**DURES FOR SAID ELECTION SUBMITTING TO** THE VOTERS THE QUESTION RELATING TO CONTINUING THE SPECIAL TAX FOR PARAMEDIC SERVICES

- WHEREAS, on November 2, 2010, the voters of the City of Larkspur approved a special tax for the funding of paramedic services in the City for four years through the Ross Valley Paramedic Authority;
- WHEREAS, the City Council of the City of Larkspur and the Board of Directors of the Ross Valley Paramedic Authority does hereby call for an election on November 4, 2014, for the purpose of increasing the special tax for paramedic services for an additional four years beginning at \$57 in the first year and raising the tax \$6 annually to a maximum amount of \$75 per taxable living or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years;
- WHEREAS, under the provisions of the laws relating to general law cities in the State of California, an election shall be held on November 4, 2014, for the submission to the voters of a question relating to continuing the special tax for paramedic services;
- WHEREAS, it is desirable that the election be consolidated with the statewide election to be held on the same date, and that within the City, the precincts, polling places, and election officers of the two elections be the same;
- WHEREAS, it is desirable that the County Election Department of the County of Marin canvass the returns of the General Election and that the election be handled in all respects as if there were only one election; and
- WHEREAS, the City Council desires to submit to the voters at the election a question relating to continuing the special tax for paramedic services.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LARKSPUR DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

- Section 1. The City Council is authorized to present a proposition to the voters for their consideration pursuant to Government Code Sections 50077 and 53724.
- Section 2. That pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of Larkspur, California, on Tuesday, November 4, 2014, an election to submit the question set forth in Section 4 hereof to the voters within the City.
- Section 3. That pursuant to the requirements of Section 10400 et seq. of the Elections Code, the Board of Supervisors of the County of Marin is hereby requested to consent and agree to the con-solidation of said election.
- Section 4. That the City Council, pursuant to its rights and authority, does order submitted to the voters at the election the following question:

Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years?

- Section 5. The special tax to be approved by the voters pursuant to Section 4 has been set forth in this resolution.
- Section 6. The election to be held in the City and all matters pertaining thereto shall be conducted in accordance with the general election laws of the State of California, as may be applicable to the City.
- Section 7. The Council authorizes the Mayor to prepare a written argument in favor of the ballot proposition, not to exceed 300 words. At the discretion of the Mayor, the argument may also be signed by bona fide associations or by individual voters who are eligible to vote.
- Section 8. The City Clerk is directed to cause the posting, publication, and printing of notices and all other matters pursuant to the requirements of the Elections and Government Codes of the State of California.
- Section 9. That the County Election Department is authorized to canvass the returns of said election. The election will be held in all respects as if there were only one election, and only one form of ballot shall be used.
- Section 10.That the Board of Supervisors is respectfully requested to issue instructions to the County Election Department to take any and all steps

necessary for the holding of the consolidated elections.

- Section 11. That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the County Election Department of the County of Marin.
- Section 12. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.
- Section 13.If any provision, sentence, clause, section or part of this resolution is found to be unconstitutional, illegal or invalid, such finding shall affect only such provision, sentence, clause, section or part, and shall not affect or impair any of the remaining parts of the resolution.
- Section 14. This resolution shall be effective upon its adoption.

IT IS HEREBY CERTIFIED that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a special meeting held on the 23rd day of June, 2014 by the following vote, to-wit:

AYES: COUNCILMEMBER: Chu, Hillmer, Morrison

NOES: COUNCILMEMBER: None ABSENT: COUNCILMEMBER: Haroff, Way ABSTAIN: COUNCILMEMBER: None

> s/ANN MORRISON Mayor

ATTEST:

s/CYNTHIA HUISMAN City Clerk