

MEASURE F CITIZEN ADVISORY COMMITTEE

November 16, 2023

2:00 p.m.

Location: 2149 Central Avenue, McKinleyville

McKinleyville Station Conference Room

AGENDA

1) CALL TO ORDER

2) APPROVAL OF AGENDA

3) PUBLIC COMMENT

Any person may address the District Board on any subject pertaining to District business, which is not listed on the agenda. This comment is provided by the Ralph M Brown Open Meeting Act (Government Code § 54950 et seq.) and may be limited to three (3) minutes for any person addressing the Board. Any request that requires Board action may be set by the Board for a future agenda or referred to staff.

4) OLD BUSINESS

There is no old business.

5) NEW BUSINESS

- 5.1 Minutes from August 29, 2022
- 5.2 Recap of Measure F and the previous report
- 5.3 Review Goals and Financials for FYE 22/23
Attachment – Supporting FY 22/23 Documents
- 5.4 Receive FY 23/24 Projections and recommend any revisions to goals.
- 5.5 Develop Draft Committee Report

6) ADJOURNMENT

Prepared by: *Becky Schuette, Clerk of the Board*

The Arcata Fire Protection District ("District"), in compliance with the Americans with Disabilities Act ("ADA"), individuals who require special accommodations to access, attend and/or participate in District board meetings due to a disability, shall make their request by calling (707)825-2000, no later than 48 hours in advance of the scheduled meeting time. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting may be viewed at 2149 Central Avenue, McKinleyville, California or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Board Secretary, at (707) 825-2000.

The meeting agenda is posted at least 72 hours in advance of regular scheduled meetings, at the following locations:

- *District's Headquarters' Building, 2149 Central Avenue, McKinleyville, CA 95519*
- *Arcata Downtown Station, 631 9th Street, Arcata, CA 95521*
- *Mad River Station, 3235 Janes Road, Arcata, CA 95521*
- *The Arcata Fire Protection District website: www.arcatafire.org*

Measure F Advisory Committee Meeting August 29, 2022

Minutes

1. **Call to Order:** Committee Chair, Nancy Reichard, called the meeting to order at 10:33 am

The following committee members were present: Chief Justin McDonald, Robin Bailie, Kevin Jenkins and Nancy Reichard. The Business Manager/Board Secretary, Becky Schuette was present for keeping Minutes. Assistant Chief Chris Emmons was also present.

2. **Approval of Agenda:** There were no update or changes to the agenda.

A motion was made by Kevin Jenkins to approve the agenda, and all were in favor.

3. **Public Comment:** There were no members of the public present for comment.

4. **Approval of Minutes:** A motion was made by Kevin Jenkins to approve the minutes, and all were in favor.

5. **Old Business:** There was no old business.

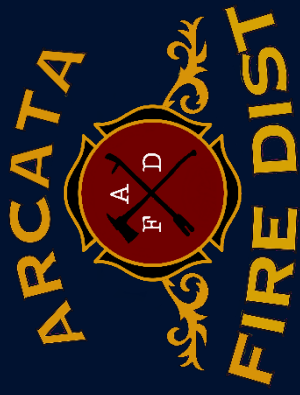
6. **New Business**

- 6.1. **Review of Citizen's Advisory Committee Report** - The Committee had a discussion about the draft report and the revisions that had been made by Chair Reichard. The revisions helped with flow and clarity with the goal of being "regular" language and understanding. They discussed specifying which positions (people) were hired with the Measure F funds and to use straightforward language and be transparent. Another point of confusion was the reference to the name. Is it the Measure F Tax or the 2020 Special Tax. Explain them but pick one and use it throughout the report.

- 6.2. **Discuss and Document Findings** – The Committee had no "findings" to include in the report. Another redraft will be done to provide more clarifying language with a final review of the document before it is presented to the Board in October.

7. **Adjournment:** The meeting was adjourned by Committee Chair Reichard at 11:30 am.

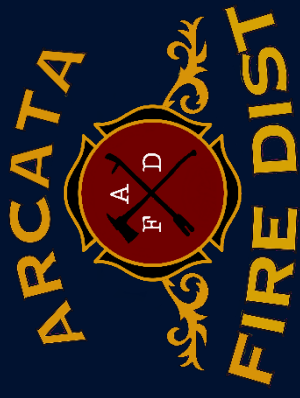
There was no new meeting scheduled, pending the need for review of a final report, prior to the October 11, 2022, Regular Board Meeting.



Measure F Review

Measure F goals were advertised to:

- Restore 8 vacant positions that have been frozen due to budget cuts
- Re-opening the third fire station to ensure safe and rapid emergency, fire and medical responses
- Ensuring there are adequate dollars applied to the Vehicle Replacement Fund to address ageing firefighting equipment as needed
- Replenishing the emergency reserve funds that was spent over the past three budget cycles to maintain three staffed and operational stations 24/7/365



Proposed Implementation Schedule

Year 1 (FY21/22)

- Hire 5 firefighters & conduct promotions to fill open positions
- Re-open closed fire station
- Allocate \$200,000 to the vehicle replacement fund.

Year 2 (FY22/23)

- Hire final 3 firefighters.
- Replace high mileage command vehicle.
- Allocate \$200,000 to the vehicle replacement fund.

Year 3 (FY23/24)

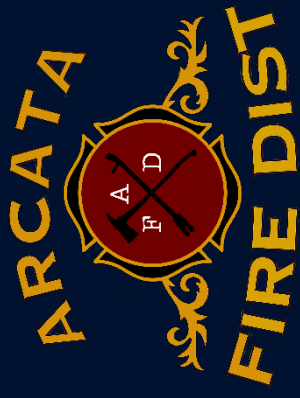
- Replace one high mileage fire engine.
- Allocate \$200,000 to the vehicle replacement fund.

Year 4 (FY24/25)

- Update outdated radio system.
- Allocate \$200,000 to the vehicle replacement fund.

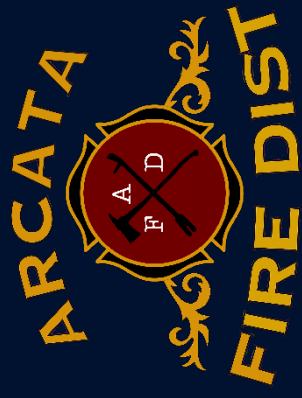
Year 5 (FY25/26)

- Allocate \$200,000 to the vehicle replacement fund.



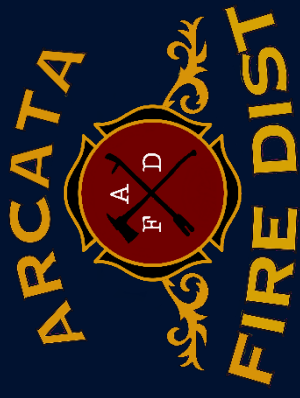
FY 21/22 Recap

- May 2021 – Five firefighter positions hired
- September 2021 – The District refinanced its Unfunded Accrued Liability (UAL) with CalPERS
- February 2022 – Two firefighter positions hired
- April 2022 – Replacement engine was ordered



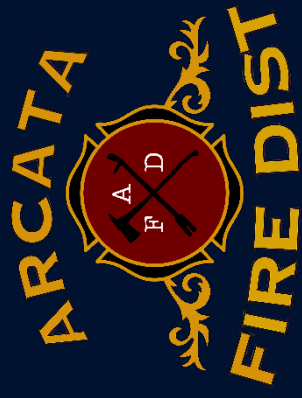
Revised Goals for Year 2 - FY22/23

- Fill 4 open Captain positions & 1 Engineer position
- Replace 1 high mileage command vehicle.
- Allocate \$200,000 to the Contingency Reserve Fund
- Allocate \$200,000 to the Vehicle Replacement Fund
- Allocate \$200,000 to the PERS Rate Stabilizations Fund



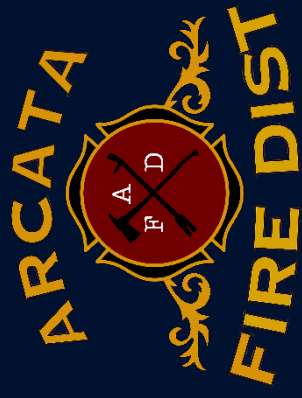
FYE 22/23 Review

- August 2022
 - 3 Captain positions hired
 - 1 Assistant Chief hired
- November 2022 – 1 Engineer position hired
- December 2022 – Assistant Chief Campbell retires
- December 2022 - Prevention Vehicle Purchased (Used & Grant Funded)
- January 2023 – 1 Engineer position hired (Overhire in lieu of unfilled AC Position)
- February 2023 - Duty Pickup Purchased (Used)
- March 2023 - Wildland Engine Purchased (Used)
 - March 2023
 - \$200,000 Allocated to Contingency Reserve Fund
 - \$200,000 Allocated to Vehicle Replacement Fund
 - \$200,000 Allocated to PERS Rate Stabilization Fund
- April 2023 - New Engine placed into service



FYE 22/23 Budget Review

Revenue Sources	General Operating Fund	2006 Benefit Assessment ⁽¹⁾	2020 Special Tax ⁽²⁾	Prevention Program ⁽³⁾	Striketeam Reimburse	TOTAL
Tax Revenue	\$2,739,064	-	-	-	-	\$2,739,064
District Assessment & Tax	-	\$1,435,417	\$2,292,939	-	-	\$3,728,356
Interest	\$46,379	-	-	-	-	\$46,379
Intergovernmental	\$109,961	-	-	-	\$7,759	\$117,720
Charges for Service	\$22,805	-	-	\$61,394	-	\$84,199
Other Revenue	\$121,235	-	-	-	-	\$121,235
Total Revenue	\$3,039,443	\$1,435,417	\$2,292,939	\$61,394	\$7,759	\$6,836,952
Expenditures and Appropriations						
Personnel	\$2,629,941	\$623,391	\$618,018	\$86,713	\$771	\$3,958,835
Services & Supplies	\$283,904	\$284,492	\$284,492	\$9,209	\$0	\$862,097
Debt Service	\$128,234	\$128,234	\$259,477	-	-	\$515,946
Capital Expense	-	-	\$224,554	-	-	\$224,554
Operating Fund Transfers	\$371,647	\$62,365	\$576,488	-	-	\$1,010,500
Total Expenditures	\$3,413,727	\$1,098,482	\$1,963,029	\$95,922	\$771	\$6,571,931
Fund Balance	(\$374,284)	\$336,935	\$329,910	(\$34,528)	\$6,988	\$265,022
					Surplus/(Deficit)	

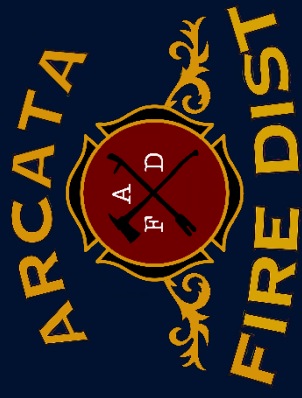


Measure F Goals for Year 3 - FY23/24

Measure F Goals for Year 3 - FY23/24

- Replace one high mileage fire engine.
- Allocate \$200,000 to the vehicle replacement fund.

Need Revision



FY 23/24 Projections

Revenue Sources	General Operating Fund	2006 Benefit Assessment ⁽¹⁾	2020 Special Tax ⁽²⁾	Fire Prevention Bureau	Assistance By Hire	TOTAL
Tax Revenue	\$2,685,000	-	-	\$34,500	-	\$2,719,500
District Assessment & Tax	-	\$1,434,000	\$2,255,500	\$34,500	-	\$3,724,000
Interest	\$195,000	-	-	-	-	\$195,000
Intergovernmental	\$48,000	-	-	-	-	\$48,000
Charges for Service	\$10,000	-	-	\$57,000	-	\$67,000
Other Revenue	\$1,000	-	-	-	-	\$1,000
Total Revenue	\$2,939,000	\$1,434,000	\$2,255,500	\$126,000	\$0	\$6,754,500
Expenditures and Appropriations						
Personnel	\$2,615,000	\$1,065,000	\$859,000	\$117,000	-	\$4,656,000
Services & Supplies	\$297,000	\$296,000	\$296,000	\$9,000	-	\$898,000
Debt Service	-	\$129,000	\$373,000	-	-	\$502,000
Capital Expense	-	-	-	-	-	\$0
Operating Fund Transfers Out						
Total Expenditures	\$2,912,000	\$1,490,000	\$2,190,000	\$126,000	\$0	\$6,718,000
Fund Balance	\$27,000	(\$56,000)	\$65,500	\$0	\$0	
						Surplus / (Deficit)
						\$36,000

ARCATA FIRE DISTRICT
Profit & Loss Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>
Ordinary Revenue/Expense	
Income	
Total TAX REVENUE	6,467,419.79
Total USE OF MONEY & PROPERTY	46,378.84
Total INTERGOVERNMENTAL	117,719.69
Total CHARGES FOR SERVICES	84,199.20
Total MISCELLANEOUS REVENUES	229,441.09
Total OTHER FINANCING SOURCES	<u>0.00</u>
Total Revenue	<u>6,945,158.61</u>
Gross Revenue	6,945,158.61
Expense	
Total SALARIES & EMPLOYEE BENEFITS	3,989,827.45
Total SERVICE & SUPPLIES	862,096.73
Total OTHER BUDGET FUNDING REQUIRED	1,574,513.50
5400 · PROCEEDS FROM LONG-TERM DEBT	-734,619.00
6560 · PAYROLL EXPENSES	156,101.20
Total Expense	<u>5,847,919.88</u>
Net Ordinary Income	1,097,238.73
Other Revenue/Expense	
Other Expense	
ADJUSTMENTS TO CONVERT TO GAAP	
ACCRUED VACATION	19,240.14
Assets to be depreciated	-1,058,566.00
Basis of disposed fixed assets	160,947.00
Pension expense	2,088,235.00
Post Employment Benefits	-232,900.00
Principal payment on LTD	-361,000.11
Proceeds from Debt	734,619.00
5310 · DEPRECIATION EXPENSE	244,212.00
Total ADJUSTMENTS TO CONVERT TO GAAP	<u>1,594,787.03</u>
Total Other Expense	<u>1,594,787.03</u>
Net Other Revenue	<u>-1,594,787.03</u>
Net Revenue	<u><u>-497,548.30</u></u>

ARCATA FIRE DISTRICT
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
CaITRUST	4,876,889.39
CONTINGENCY FUND	260,480.84
PERS CONTINGENCY FUND	354,840.25
VEHICLE REPLACEMENT FUND	470,714.49
CCCU CHECKING	494,076.88
CCCU LIQUID ASSETS	117,269.28
COAST CENTRAL SAVINGS	66.22
COUNTY TREASURY	966,677.41
Total Checking/Savings	<u>7,541,014.76</u>
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	8,358.70
Total Accounts Receivable	<u>8,358.70</u>
Other Current Assets	
INTEREST RECEIVABLE	15,000.00
PREPAID EXPENSE	21,606.18
Total Other Current Assets	<u>36,606.18</u>
Total Current Assets	<u>7,585,979.64</u>
Fixed Assets	
ACCUMULATED DEPRECIATION	-2,505,291.00
BUILDINGS AND IMPROVEMENTS	2,395,484.62
EQUIPMENT	3,597,743.56
LAND	224,630.00
Total Fixed Assets	<u>3,712,567.18</u>
Other Assets	
DEFERRED OUTFLOWS-OPEB	1,178,335.00
DEFERRED OUTFLOWS-PENSION	4,376,216.00
Total Other Assets	<u>5,554,551.00</u>
TOTAL ASSETS	<u>16,853,097.82</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	-13,496.15
Total Accounts Payable	<u>-13,496.15</u>
Credit Cards	
US BANK	
EMMONS	339.76
EVENSON	25.96
JOHNSON	161.67
RHEINSCHMIDT	9.74
SCHUETTE	24.73
Total US BANK	<u>561.86</u>
Total Credit Cards	561.86
Other Current Liabilities	
ACCOUNTS PAYABLE 2	21,606.18
ACCRUED EXPENSES - OTHER	33,011.08
ACCRUED INTEREST EXPENSE	58,542.11
COMPENSATION TIME OFF	32,458.40
WAGES PAYABLE	52,884.91
2100 · PAYROLL LIABILITIES	
SURVIVOR BENEFIT	20.46
2100 · PAYROLL LIABILITIES - Other	3,354.58
Total 2100 · PAYROLL LIABILITIES	<u>3,375.04</u>
Total Other Current Liabilities	<u>201,877.72</u>
Total Current Liabilities	<u>188,943.43</u>
Long Term Liabilities	
West America Bank - Engine loan	634,618.89
Sterling National Bank	4,493,000.00
ACCRUED EMPLOYEE BENEFITS	123,790.80
DEFERRED INFLOWS-OPEB	3,843,418.00
DEFERRED INFLOWS-PENSION	3,947,843.00
NET PENSION LIABILITY	2,704,068.00
OTHER POST EMPLOYMENT BEN. LIAB	8,414,987.00
Total Long Term Liabilities	<u>24,161,725.69</u>
Total Liabilities	<u>24,350,669.12</u>

ARCATA FIRE DISTRICT
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
Equity	
INVESTMENT IN FIXED ASSETS	3,077,948.29
3900 · RETAINED EARNINGS	-10,077,971.29
Net Income	-497,548.30
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Total Equity	-7,497,571.30
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TOTAL LIABILITIES & EQUITY	16,853,097.82
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ARCATA FIRE DISTRICT
Statement of Cash Flows
July 2022 through June 2023

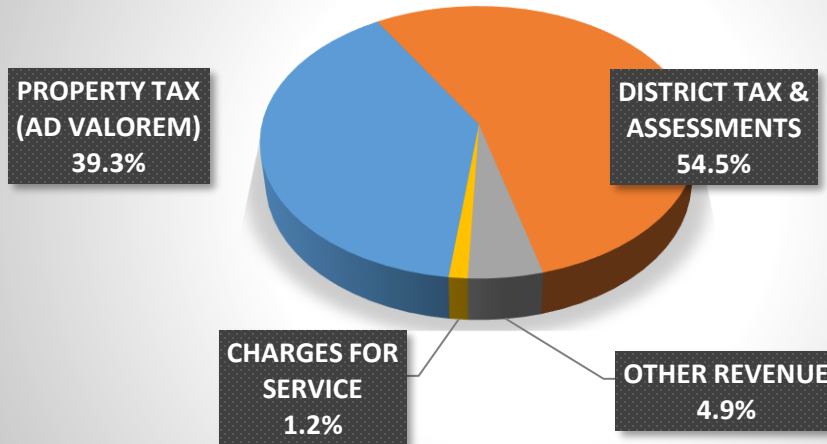
	Jul '22 - Jun 23
OPERATING ACTIVITIES	
Net Income	-497,548.30
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	-4,222.35
Accounts Receivable 2	371.25
INTEREST RECEIVABLE	60,000.00
PREPAID EXPENSE	10,881.13
2000 · ACCOUNTS PAYABLE	2,638.01
US BANK	-1,964.90
US BANK:EMMONS	339.76
US BANK:EVENSON	25.96
US BANK:JOHNSON	161.67
US BANK:RHEINSCHMIDT	9.74
US BANK:SCHUETTE	24.73
ACCOUNTS PAYABLE 2	-10,881.13
ACCRUED EXPENSES - OTHER	-50.59
ACCRUED INTEREST EXPENSE	4,267.28
COMPENSATION TIME OFF	21,426.91
WAGES PAYABLE	-53,322.52
2100 · PAYROLL LIABILITIES	733.27
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	4.65
Net cash provided by Operating Activities	-467,105.43
INVESTING ACTIVITIES	
ACCUMULATED DEPRECIATION	-371,095.00
EQUIPMENT	-282,312.00
DEFERRED OUTFLOWS-OPEB	174,653.00
DEFERRED OUTFLOWS-PENSION	1,735,615.00
Net cash provided by Investing Activities	1,256,861.00
FINANCING ACTIVITIES	
West America Bank - Engine loan	634,618.89
Sterling National Bank	-261,000.00
ACCRUED EMPLOYEE BENEFITS	19,240.14
DEFERRED INFLOWS-OPEB	2,108,687.00
DEFERRED INFLOWS-PENSION	1,421,385.00
NET PENSION LIABILITY	-1,068,765.00
OTHER POST EMPLOYMENT BEN. LIAB	-2,516,240.00
INVESTMENT IN FIXED ASSETS	18,788.11
3900 · RETAINED EARNINGS	-18,788.11
Net cash provided by Financing Activities	337,926.03
Net cash increase for period	1,127,681.60
Cash at beginning of period	6,413,333.16
Cash at end of period	7,541,014.76



FISCAL YEAR 2022/23 Fiscal Year End Report

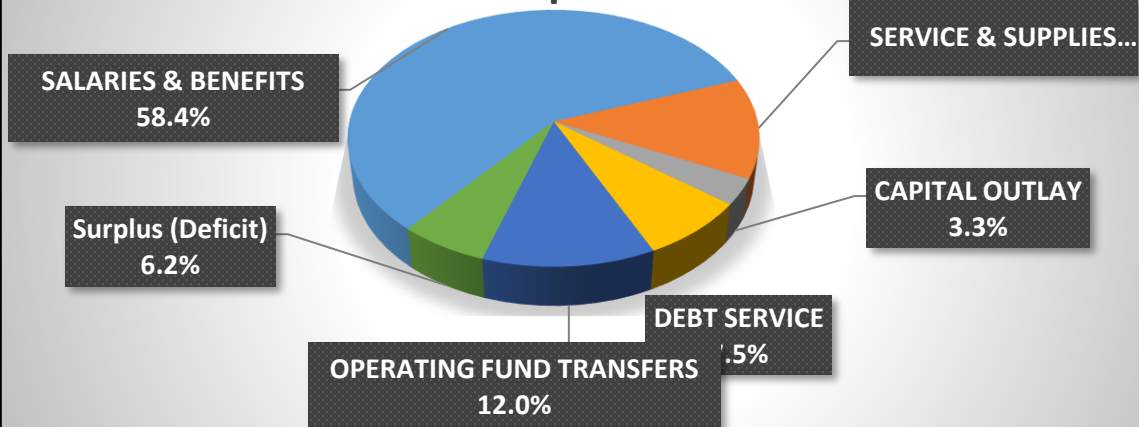
REVENUES	\$6,836,953
PROPERTY TAX (AD VALOREM)	\$2,690,043
DISTRICT TAX & ASSESSMENTS	\$3,728,356
OTHER REVENUE	\$334,000
CHARGES FOR SERVICE	\$84,199

FYE Revenues



EXPENDITURES	\$6,415,830
SALARIES & BENEFITS	\$3,989,827
SERVICE & SUPPLIES	\$862,097
CAPITAL OUTLAY	\$224,554
DEBT SERVICE	\$515,946
OPERATING FUND TRANSFERS	\$823,406
Surplus (Deficit)	\$421,123

FYE Expenditures



Revenue Sources	General Operating Fund	2006 Benefit Assessment ⁽¹⁾	2020 Special Tax ⁽²⁾	Prevention Program ⁽³⁾	Striketeam Reimburse	TOTAL
Tax Revenue	\$2,739,064	-	-	-	-	\$2,739,064
District Assessment & Tax	-	\$1,435,417	\$2,292,939	-	-	\$3,728,356
Interest	\$46,379	-	-	-	-	\$46,379
Intergovernmental	\$109,961	-	-	-	\$7,759	\$117,720
Charges for Service	\$22,805	-	-	\$61,394	-	\$84,199
Other Revenue	\$121,235	-	-	-	-	\$121,235
Total Revenue	\$3,039,443	\$1,435,417	\$2,292,939	\$61,394	\$7,759	\$6,836,952
Expenditures and Appropriations						
Personnel	\$1,942,172	\$984,958	\$976,023	\$85,904	\$771	\$3,989,827
Services & Supplies	\$311,878	\$310,684	\$191,613	\$47,922	\$0	\$862,097
Debt Service	\$128,234	\$128,234	\$259,477	-	-	\$515,946
Capital Expense	-	-	\$224,554	-	-	\$224,554
Operating Fund Transfers	\$309,283	-	\$514,123	-	-	\$823,406
Total Expenditures	\$2,691,566	\$1,423,877	\$2,165,790	\$133,826	\$771	\$6,415,830
Fund Balance	\$347,877	\$11,540	\$127,149	(\$72,432)	\$6,988	\$421,123
Surplus/(Deficit)						
Operating Fund Balance needed on July 1, 2022	\$3,849,498		Fund Balances - Beginning			\$6,168,107
Projected Fund Balances - Ending						
\$6,589,230						
Footnote #1 - The 2006 Benefit Assessment funds 3 Fire Captains, 3 Engineers, 1/3 of the operations						
Footnote #2 - The 2020 Special Tax funds 1 Chief officer, 3 Fire Captains, 3 Engineers, 1/3 of the operations						
Footnote #3 - Revenue generated by the Prevention Bureau funds the positions of Fire Marshal, Inspector, and Office Assistant						
Budgeted Position Allocation						
	Admin	Suppression	Prevention	Logistics		TOTAL
Full Time Positions	3	19	-	-		22
Part-time Positions	-	-	3	-		3
Volunteer Positions	-	1	-	10		11

General Funds

	Coast Central Credit Union		Operating Fund County Treasury		Operating Fund CalTRUST		CCCU Liquid Assets	
	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23		FY 22/23	FYE 21/22	FY 22/23
	Actuals	Actuals	Actuals	Actuals		Actuals	Actuals	Actuals
Fund Balance - Beginning	\$449,331	\$417,346	\$3,354,496	\$5,634,660		\$0	\$100,160	\$100,308
Transfers In	\$4,378,806	\$13,252,420	\$6,537,956	\$6,469,223		\$7,522,115	\$200,000	\$216,962
Transfers Out	\$4,410,791	\$13,175,689	\$4,257,792	\$11,137,206		\$2,645,226	\$199,852	\$200,000
Rev Over (Under) Exp	(\$31,985)	\$76,731	\$2,280,164	(\$4,667,983)		\$4,876,889	\$148	\$16,962
Fund Balance - Ending	\$417,346	\$494,077	\$5,634,660	\$966,678		\$4,876,889	\$100,308	\$117,270
CASH IN ACCOUNTS AT AS OF June 30, 2023						\$6,454,914		

RESERVE ACCOUNTS

	CCCU Savings		Vehicle Replacement		Contingency Fund		PERS Rate Stabilization	
	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23	FYE 21/22	FY 22/23
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Fund Balance - Beginning	\$15,777	\$15,793	\$188,630	\$188,630	\$56,596	\$56,596	\$30,333	\$150,000
Transfers In	\$16	\$42	\$0	\$358,084	\$0	\$203,885	\$119,667	\$204,840
Transfers Out	\$0	\$15,769	\$0	\$76,000	\$0	\$0	\$0	\$0
Net Change	\$16	(\$15,727)	\$0	\$282,084	\$0	\$203,885	\$119,667	\$204,840
Fund Balance - Ending	\$15,793	\$66	\$188,630	\$470,715	\$56,596	\$260,481	\$150,000	\$354,840
CASH IN RESERVE ACCOUNTS AS OF June 30, 2023						\$1,086,102		

	Adopted Budget FY 22/23	Approved Mid Year Revision	FYE 22/23
REVENUE			
TAX REVENUE	\$ 6,303,000	\$ 6,438,000	\$ 6,467,420
101117 · PROPERTY TAX-CURRENT-SECURED	\$ 2,388,000	\$ 2,487,000	\$ 2,520,234
102500 · PROPERTY TAX-CURRENT-UNSECURED	\$ 85,000	\$ 96,000	\$ 103,939
103500 · PROPERTY TAX-PRIOR YEARS-SECURED	\$ 25,000	\$ 34,000	\$ 64,463
105110 · PROPERTY TAX-PRIOR YEARS-UNSECURED	\$ 1,000	\$ 1,000	\$ 1,407
800040 · SUPPLEMENTAL TAXES- CURRENT	\$ 12,000	\$ 28,000	\$ 42,328
105900 · SUPPLEMENTAL TAXES-PRIOR YEAR	\$ 5,000	\$ 5,000	\$ 5,665
113100 · STATE TIMBER TAX	\$ 500	\$ 844	\$ 1,028
800050 · PROPERTY ASSESSMENTS	\$ 3,786,000	\$ 3,786,000	\$ 3,728,356
2006 Benefit Assessment	\$ 1,458,000	\$ 1,458,000	\$ 1,435,417
2020 Special Tax	\$ 2,328,000	\$ 2,328,000	\$ 2,292,939
USE OF MONEY & PROPERTY	\$ 43,000	\$ 42,000	\$ 46,379
800190 · INTEREST INCOME	\$ 43,000	\$ 42,000	\$ 46,379
INTERGOVERNMENTAL	\$ 71,000	\$ 71,000	\$ 117,720
525110 · HOMEOWNERS PROP. TAX RELIEF	\$ 25,000	\$ 25,000	\$ 24,644
800580 · FEDERAL AID IN-LIEU TAX	\$ -	\$ -	\$ 130
800600 · OTHER GOVERNMENT AGENCIES	\$ 46,000	\$ 46,000	\$ 85,187
Prop 172 Funds	\$ 8,700	\$ 8,700	\$ -
HSU Contract for Services	\$ 37,000	\$ 37,000	\$ 37,171
Workers Compensation Reimbursement	\$ -	\$ -	\$ 34,241
Air Quality Management District Fees	\$ 700	\$ 700	\$ 2,511
Other			\$ 11,263
800944 · GRANT REVENUE	\$ -	\$ -	
800950 · FIREFIGHTING REIMBURSEMENTS	\$ -	\$ -	\$ 7,759
CHARGES FOR SERVICES	\$ 62,000	\$ 67,000	\$ 84,199
800155 · PREVENTION FEES	\$ 12,000	\$ 12,000	\$ 18,273
800156 · R1/R2 INSPECTION FEES	\$ 45,000	\$ 45,000	\$ 43,121
800700 · OTHER SERVICES			\$ 188
800946 · INCIDENT REVENUE RECOVERY FEES	\$ 5,000	\$ 10,000	\$ 22,617
MISCELLANEOUS REVENUES	\$ 700	\$ 34,700	\$ 121,235
800920 · SALE OF FIXED ASSETS	\$ -	\$ 30,000	\$ 115,500
800940 · OTHER REVENUE	\$ -	\$ 4,000	\$ 5,365
800941 · REFUNDS	\$ 500	\$ 500	\$ (142)
800942 · INCIDENT REPORTS	\$ 200	\$ 200	\$ 512
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
Transfer-In From Reserve Fund	\$ -	\$ -	\$ -
Contingency Fund	\$ -	\$ -	\$ -
Training Reserve Fund	\$ -	\$ -	\$ -
Vehicle Replacement Fund	\$ -	\$ -	\$ -
PERS Contingency Fund	\$ -	\$ -	\$ -
County Treasury General Fund	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE	\$ 6,480,000	\$ 6,653,000	\$ 6,836,953

Expenses

	Adopted Budget FY 22/23	Approved Mid Year Revision	FYE 22/23	Difference from Mid Year		General Fund	2006 Assessment	2020 Special Tax	Prevention
EXPENSES									
SALARIES & EMPLOYEE BENEFITS									
5010 · SALARIES AND WAGES	\$2,545,000	\$2,545,000	\$2,284,515	-\$260,485	-10%	\$975,949	\$617,250	\$610,766	\$80,551
5010.1 · Full-Time	\$1,922,000	\$1,922,000	\$1,750,416			\$741,494	\$511,430	\$497,491	
5010.2 · CTO Payout	\$384,000	\$384,000	\$287,886			\$145,756	\$72,169	\$69,961	
5010.3 · Settlement Pay/Vacation	\$30,000	\$30,000	\$31,710			\$26,669		\$5,041	
5010.4 · Holiday Pay	\$50,000	\$50,000	\$68,566			\$28,545	\$17,447	\$22,262	\$312
5010.5 · Deferred Compensation	\$62,400	\$62,400	\$64,300			\$32,086	\$16,204	\$16,011	
5010.6 · Part-Time (Hourly)	\$97,000	\$97,000	\$80,878			\$639			\$80,239
5010.8 · CalFire/OES Pay	\$0	\$0	\$760			\$760			
5020 · RETIREMENT	\$787,094	\$793,094	\$782,914	-\$10,180	-1%	\$354,748	\$211,703	\$211,110	\$5,353
5020.1 · CalPERS Retirement	\$565,000	\$565,000	\$556,456			\$277,672	\$140,227	\$138,558	
5020.3 · Social Security	\$6,000	\$6,000	\$4,224			\$40			\$4,185
5020.4 · Medicare	\$29,000	\$35,000	\$35,139			\$14,672	\$9,111	\$10,187	\$1,168
5020.4 · PERS Unfunded Liability Payment	\$187,094	\$187,094	\$187,094			\$62,365	\$62,365	\$62,365	
5030-GROUP INSURANCE	\$1,055,000	\$997,000	\$831,975	-\$165,025	-17%	\$567,124	\$133,218	\$131,632	\$0
5030.1 · Health Insurance (Employees)	\$675,000	\$580,000	\$481,115			\$240,076	\$121,241	\$119,798	
5030.2 · Health Insurance (Retirees)	\$318,000	\$355,000	\$300,912			\$300,912			
5030.3 · Retiree Health Admin Fees	\$4,000	\$4,000	\$2,419			\$2,419			
5030.4 · Dental & Life Insurance	\$47,000	\$47,000	\$38,287			\$19,105	\$9,648	\$9,533	
5030.5 · Air Ambulance Insurance	\$3,000	\$3,000	\$2,485			\$1,240	\$626	\$619	
5030.7 · Long Term Disability Insurance	\$8,000	\$8,000	\$6,757			\$3,372	\$1,703	\$1,682	
5030.8 · Medical Reimbursement-Fire Chief	\$0	\$0	\$0			\$0	\$0	\$0	\$0
5033 · UNEMPLOYMENT INSURANCE	\$5,000	\$5,000	\$0	-\$5,000	-100%	\$0	\$0	\$0	\$0
5033.1 · Unemployment (Self Funded)	\$5,000	\$5,000	\$0			\$0	\$0	\$0	\$0
5035 · WORKER'S COMPENSATION	\$100,950	\$100,950	\$90,424	-\$10,526	-10%	\$45,121	\$22,787	\$22,515	\$0
5035.1 · PRIMARY	\$78,000	\$78,000	\$44,257			\$22,084	\$11,153	\$11,020	
5035.2 · EXCESS			\$31,113			\$15,525	\$7,841	\$7,747	
5035.3 · ADMIN FEE	\$20,000	\$20,000	\$15,054			\$7,512	\$3,794	\$3,748	
TOTAL SALARIES & EMPLOYEE BENEFITS	\$4,493,000	\$4,441,000	\$3,989,827	-\$451,173	-10%	\$1,942,943	\$984,958	\$976,023	\$85,904
SERVICE & SUPPLIES									
5050 · CLOTHING & PERSONAL SUPPLIES	\$41,000	\$41,000	\$29,328	-\$11,672	-28%	\$18,374	\$5,013	\$5,941	\$0
5050.1 · Uniforms	\$20,000	\$20,000	\$18,566			\$7,612	\$5,013	\$5,941	\$0
5050.2 · Station Boots	\$2,000	\$2,000	\$656			\$656			
5050.3 · PPE - Structure	\$12,000	\$12,000	\$8,411			\$8,411			
5050.4 · PPE - Wildland	\$5,000	\$5,000	\$0			\$0			
5050.5 · PPE - VLU Team	\$1,000	\$1,000	\$0			\$0			
5050.6 · Shields & Badges	\$1,000	\$1,000	\$1,695			\$1,695			
5060 · COMMUNICATIONS	\$31,600	\$33,100	\$27,156	-\$5,944	-18%	\$8,109	\$8,853	\$8,853	\$1,341
5060.1 · Phones - Landline & Cellular	\$10,000	\$15,000	\$10,964			\$3,179	\$3,618	\$3,618	\$548
5060.2 · Alarm Monitoring	\$6,000	\$2,500	\$2,490			\$722	\$822	\$822	\$125
5060.3 · Communication - Miscellaneous	\$500	\$500	\$0			\$0	\$0	\$0	\$0
5060.4 · HCFA Radio System Annual Fee	\$1,600	\$1,600	\$0			\$0	\$0	\$0	\$0
5060.5 · Cable TV/Internet	\$13,500	\$13,500	\$13,374			\$3,878	\$4,413	\$4,413	\$669
5060 OTHER			\$329			\$329			
5080 · FOOD	\$3,500	\$3,500	\$1,385	-\$2,115	-60%	\$1,385	\$0	\$0	\$0
5080.1 · Food/Rehab Supplies	\$2,500	\$2,500	\$1,258			\$1,258			
5080.2 · Drinking Water	\$1,000	\$1,000	\$127			\$127			
5090 · HOUSEHOLD EXPENSE	\$14,500	\$14,500	\$14,174	-\$326	-2%	\$4,110	\$4,677	\$4,677	\$709
5090.1 · Station Supplies	\$4,100	\$4,100	\$4,504			\$1,306	\$1,486	\$1,486	\$225
5090.2 · Garbage Service	\$5,400	\$5,400	\$4,670			\$1,354	\$1,541	\$1,541	\$233
5090.3 · Station Furniture	\$5,000	\$5,000	\$5,000			\$1,450	\$1,650	\$1,650	\$250
5100 · LIABILITY INSURANCE	\$43,700	\$43,637	\$43,637	\$0	0%	\$16,582	\$10,909	\$10,909	\$5,236
5100.1 · Liability Insurance	\$43,700	\$43,637	\$43,637			\$16,582	\$10,909	\$10,909	\$5,236
5120 · MAINTENANCE-EQUIPMENT	\$92,100	\$128,600	\$140,783	\$12,183	9%	\$41,553	\$45,813	\$45,813	\$7,604
5120.1 · Fire Apparatus	\$60,000	\$100,000	\$113,964			\$33,049	\$37,608	\$37,608	\$5,698
5120.2 · Officers Vehicles	\$10,000	\$6,000	\$8,063			\$3,064	\$2,016	\$2,016	\$968
5120.3 · Hose & Ladder Testing	\$6,500	\$6,500	\$5,234			\$1,518	\$1,727	\$1,727	\$262
5120.4 · Hose Repair	\$500	\$500	\$0			\$0	\$0	\$0	\$0
5120.7 · SCBA	\$1,000	\$2,500	\$3,719			\$1,078	\$1,227	\$1,227	\$186
5120.8 · Hydraulic Rescue Tool Service	\$3,500	\$2,500	\$2,432			\$705	\$803	\$803	\$122
5120.9 · Power Tools Maintenance	\$1,000	\$1,000	\$559			\$162	\$184	\$184	\$28
5120.10 · AED/LUCAS Annual Maintenance	\$8,100	\$8,100	\$4,712			\$1,367	\$1,555	\$1,555	\$236
5120.11 · Fire Extinguisher Maintenance	\$500	\$500	\$437			\$127	\$144	\$144	\$22
5120.12 · Equipment Maintenance - Misc	\$500	\$500	\$30			\$9	\$10	\$10	\$2
5120.13 · Small Instrument Repair & Testing	\$500	\$500	\$1,633			\$474	\$539	\$539	\$82
5121 · MAINTENANCE-ELECTRONICS	\$3,500	\$5,500	\$5,487	-\$13	0%	\$1,682	\$1,730	\$1,730	\$345
5121.1 · Computers	\$1,000	\$1,000	\$1,014			\$385	\$254	\$254	\$122
5121.2 · Radios, Pagers, & FireCom	\$1,000	\$3,000	\$2,945			\$854	\$972	\$972	\$147
5121.3 · Batteries	\$1,500	\$1,500	\$1,528			\$443	\$504	\$504	\$76
5130 · MAINTENANCE-STRUCTURE	\$53,500	\$54,500	\$48,759	-\$5,741	-11%	\$14,140	\$16,091	\$16,091	\$2,438
5130.1 · General Structure Maintenance	\$46,000	\$46,000	\$42,359			\$12,284	\$13,979	\$13,979	\$2,118
5130.2 · Grounds Maintenance	\$2,500	\$2,500	\$1,687			\$489	\$557	\$557	\$84
5130.3 · Emergency Power Maintenance	\$2,000	\$3,000	\$2,788			\$809	\$920	\$920	\$139
5130.4 · Pest	\$3,000	\$3,000	\$1,925			\$558	\$635	\$635	\$96
5140 · MEDICAL SUPPLIES	\$8,500	\$7,500	\$3,207	-\$4,293	-57%	\$930	\$1,058	\$1,058	\$160
5140.1 · EMS Supplies	\$6,000	\$5,000	\$2,811			\$815	\$928	\$928	\$141
5140.2 · AED & LUCAS Supplies	\$500	\$500	\$395			\$115	\$130	\$130	\$20
5140.3 · COVID-19 Supplies	\$2,000	\$2,000	\$0			\$0	\$0	\$0	\$0
5150 · MEMBERSHIPS	\$2,000	\$2,000	\$2,233	\$233	12%	\$2,121	\$0	\$0	\$112
5150.6 · Dues	\$2,000	\$2,000	\$2,233			\$2,121	\$0	\$0	\$112
5160 · MISCELLANEOUS EXPENSE	\$1,000	\$1,000	\$522	-\$478	-48%	\$522	\$0	\$0	\$0
5160.1 · Uncategorized Miscellaneous Expense	\$1,000	\$1,000	\$522			\$522	\$0	\$0	\$0
5170 · OFFICE EXPENSE	\$25,200	\$25,200	\$19,991	-\$5,209	-21%	\$7,597	\$4,998	\$4,998	\$2,399
5170.1 · Office Supplies	\$5,000	\$5,000	\$1,848			\$702	\$462	\$462	\$222
5170.2 · Postage	\$1,000	\$1,000	\$1,020			\$388	\$255	\$255	\$122
5170.3 · Software	\$19,100	\$19,100	\$17,123			\$6,507	\$4,281	\$4,281	\$2,055
5170.4 · Subscriptions Periodicals	\$100	\$100	\$0			\$0			

Expenses

	Adopted Budget FY 22/23	Approved Mid Year Revision	FYE 22/23	Difference from Mid Year		General Fund	2006 Assessment	2020 Special Tax	Prevention
5180 · PROFESSIONAL & SPECIAL SERVICES	\$127,100	\$173,600	\$179,177	\$5,577	3%	\$60,709	\$53,422	\$53,422	\$11,624
5180.1 · Legal Services	\$20,000	\$15,000	\$6,977			\$2,651	\$1,744	\$1,744	\$837
5180.2 · Human Resource Services	\$10,000	\$51,000	\$51,000			\$19,380	\$12,750	\$12,750	\$6,120
5180.3 · Medical exam/Drug Screening	\$20,000	\$20,000	\$828			\$240	\$273	\$273	\$41
5180.4 · Background Checks	\$5,000	\$12,000	\$13,352			\$5,074	\$3,338	\$3,338	\$1,602
5180.5 · Audit Services	\$11,000	\$11,000	\$9,000			\$2,610	\$2,970	\$2,970	\$450
5180.6 · Accountant/Bookkeeping	\$10,000	\$10,000	\$6,513			\$1,889	\$2,149	\$2,149	\$326
5180.7 · GASB 75 Report Fee	\$7,000	\$7,000	\$6,600			\$1,914	\$2,178	\$2,178	\$330
5180.8 · IT Services	\$31,500	\$35,000	\$33,910			\$9,834	\$11,190	\$11,190	\$1,696
5180.9 · Web Page Hosting	\$4,500	\$4,500	\$4,440			\$1,288	\$1,465	\$1,465	\$222
5180.16 · Subscriptions	\$1,800	\$1,800	\$2,692			\$915	\$888	\$888	
5180.17 · Humboldt Cnty Fire Chiefs' Assoc Dues	\$800	\$800	\$0			\$0			
5180.19 · Miscellaneous Services	\$500	\$500	\$43,865			\$14,914	\$14,475	\$14,475	
5180.20 · Financial Consulting	\$5,000	\$5,000	\$0			\$0	\$0	\$0	\$0
5190 · PUBLICATIONS & LEGAL NOTICES	\$1,000	\$1,000	\$921	-\$79	-8%	\$921	\$0	\$0	\$0
5190.1 · Publications & Notices	\$1,000	\$1,000	\$921			\$921			
5200 · RENTS & LEASES-EQUIPMENT	\$8,300	\$8,300	\$7,325	-\$976	-12%	\$2,783	\$1,831	\$1,831	\$879
5200.1 · Copier	\$8,300	\$8,300	\$7,325			\$2,783	\$1,831	\$1,831	\$879
5210 · RENT & LEASES - STRUCTURES	\$120,000	\$120,000	\$120,000	\$0	0%	\$0	\$120,000	\$0	\$0
5210.1 · 631 9th Street	\$120,000	\$120,000	\$120,000				\$120,000		
5230 · SPECIAL DISTRICT EXPENSE	\$151,700	\$151,700	\$94,592	-\$57,108	-38%	\$83,778	\$4,796	\$4,796	\$1,222
5230.1 · Property Tax Admin Fee	\$73,000	\$73,000	\$62,025			\$62,025			
5230.2 · Tax Roll Direct Charge Fee	\$14,000	\$14,000	\$6,251			\$6,251			
5230.3 · LAFCO Annual Fee	\$4,000	\$4,000	\$3,275			\$3,275			
5230.5 · Assessment Adjustments/Refunds	\$5,000	\$5,000	\$0			\$0	\$0	\$0	
5230.6 · Public Education Supplies	\$1,500	\$1,500	\$1,301			\$325	\$325	\$325	\$325
5230.8 · Certifications	\$1,000	\$1,000	\$306			\$104	\$101	\$101	
5230.10 · Recruitment	\$1,000	\$1,000	\$0			\$0			
5230.11 · Bank Fees	\$4,200	\$4,200	\$3,754			\$3,754			
5230.14 · Recognition Awards	\$2,000	\$2,000	\$2,627			\$2,627			
5230.15 · Health & Wellness	\$7,000	\$7,000	\$6,721			\$2,285	\$2,218	\$2,218	
5230.16 · Public Outreach	\$1,000	\$1,000	\$0			\$0	\$0	\$0	\$0
5230.17 · HBF Truck Response	\$10,000	\$10,000	\$0			\$0			
5230.18 · HCFCA Air Trailer Annual Fee	\$1,000	\$1,000	\$0			\$0			
5230.19 · Staff Training	\$15,000	\$15,000	\$7,473			\$2,840	\$1,868	\$1,868	\$897
5230.20 · Training Supplies	\$10,000	\$10,000	\$859			\$292	\$284	\$284	
5230.21 · Grant Management	\$2,000	\$2,000	\$0			\$0			
5230. · Other						\$0			
5250 · TRANSPORTATION & TRAVEL	\$80,000	\$89,000	\$68,531	-\$20,469	-23%	\$26,042	\$17,133	\$17,133	\$8,224
5250.1 · Fuel	\$65,000	\$74,000	\$63,549			\$24,149	\$15,887	\$15,887	\$7,626
5250.2 · Lodging	\$5,000	\$5,000	\$1,407			\$535	\$352	\$352	\$169
5250.3 · Per Diem Reimbursement	\$5,000	\$5,000	\$903			\$343	\$226	\$226	\$108
5250.4 · Conference Tuition	\$5,000	\$5,000	\$2,672			\$1,015	\$668	\$668	\$321
5260 · UTILITIES	\$38,000	\$38,000	\$41,234	\$3,234	9%	\$15,669	\$10,309	\$10,309	\$4,948
5260.1 · P G & E	\$32,000	\$32,000	\$35,006			\$13,302	\$8,751	\$8,751	\$4,201
5260.2 · Water & Sewer	\$6,000	\$6,000	\$6,229			\$2,367	\$1,557	\$1,557	\$747
5370 · MINOR EQUIPMENT	\$27,500	\$27,500	\$13,653	-\$13,847	-50%	\$4,869	\$4,051	\$4,051	\$681
5370.4 · Fire Hose	\$5,000	\$5,000	\$2,283			\$776	\$753	\$753	
5370.6 · Firefighting Equipment & Fabrication	\$9,000	\$9,000	\$4,540			\$1,544	\$1,498	\$1,498	
5370.8 · Computer/Electronics	\$13,000	\$13,000	\$5,675			\$2,157	\$1,419	\$1,419	\$681
5370.10 · Small Tools	\$500	\$500	\$158			\$54	\$52	\$52	
5370.9 · Power Tools	\$0	\$0	\$997			\$339	\$329	\$329	
TOTAL SERVICE & SUPPLIES	\$874,000	\$969,000	\$862,097	-\$106,903	-11%	\$311,878	\$310,684	\$191,613	\$47,922
OTHER EXPENDITURES									
CAPITAL EXPENSE	\$50,000	\$82,000	\$224,554	\$142,554	174%	\$0	\$0	\$224,554	\$0
Equipment									
Command Pickup	\$50,000	\$50,000	\$37,885					\$37,885	
Prevention Vehicle		\$14,000	\$12,293					\$12,293	
Engine 8239			\$161,228					\$161,228	
Engine 8219		\$18,000	\$13,148					\$13,148	
Construction Improvements									
EQUIPMENT LOAN DEBT SERVICE	\$503,000	\$503,000	\$515,946	\$12,946	3%	\$128,234	\$128,234	\$259,477	\$0
Fire Engine - Cost of Debt			\$8,813					\$8,813	
Fire Engine - Principal	\$100,183	\$100,183	\$100,000					\$100,000	
Fire Engine - Interest	\$15,000	\$15,000	\$22,430					\$22,430	
UAL Refinance - Principal	\$261,000	\$261,000	\$261,000			\$87,000	\$87,000	\$87,000	
UAL Refinance - Interest	\$126,683	\$126,683	\$123,703			\$41,234	\$41,234	\$41,234	
OPERATING FUND TRANSFERS	\$262,000	\$662,000	\$823,406	\$161,406	24%	\$309,283	\$0	\$514,123	\$0
Contingency Fund Transfer	\$0	\$200,000	\$260,481			\$130,240		\$130,240	
Vehicle Replacement Fund Transfer	\$0	\$200,000	\$358,084			\$179,042		\$179,042	
PERS Rate Stabilization Fund Transfer	\$261,816	\$261,816	\$204,840					\$204,840	
TOTAL OTHER EXPENDITURES	\$815,000	\$1,247,000	\$1,563,905	\$316,905	25%	\$437,517	\$128,234	\$998,154	\$0
TOTAL EXPENDITURES	\$6,182,000	\$6,657,000	\$6,415,830	-\$241,170	-4%	\$2,692,337	\$1,423,877	\$2,165,790	\$133,826
RETAINED REVENUES / (DEFICIT)	\$298,000	(\$4,000)	\$421,123			\$354,865	\$11,540	\$127,149	(\$72,432)

Three Year Historical Staffing Count



Incident Count vs Average Actual Staffing

