

District Board Members

Blaine Maynor- Vice President  
Division 1  
Nicole Johnson  
Division 2  
Randy Mendosa - President  
Division 3  
Eric Loudenslager  
Division 4  
David Rosen  
Division 5



District Staff

Justin McDonald  
Fire Chief  
Becky Schuette  
Clerk of the Board

**Regular Board Meeting  
October 11, 2022  
5:30 PM  
Location: *Remote Via Zoom***

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Special Notice On September 16, 2021, Governor Newsom signed AB 361, which modified the Brown Act to allow for teleconferencing participation at local legislative body public meetings during a proclaimed state of emergency. As urgency legislation, this law took effect immediately. Pursuant to Government Code §54953(e)(1)(B), the Arcata Fire Protection District will conduct its October 12, 2021, meeting by Zoom. Therefore, Directors, staff and members of the public will attend this meeting via teleconference, as provided below.

You may join from a smart device or computer by copy and pasting this link into your web browser: <https://us02web.zoom.us/j/551748203>  
Meeting ID: 551 748 203

**AGENDA**

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**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE** - Suspended for virtual meetings

**ATTENDANCE & DETERMINATION OF QUORUM**

**APPROVAL OF AGENDA**

**PUBLIC COMMENT/ASSOCIATION REPORTS**

Pg. 4

*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.*

- Senior Management Group
- Local 4981
- Arcata Volunteer Firefighters Association

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## CONSENT CALENDAR

Pg. 6

*Consent calendar items are considered routine and are acted upon by the Board with a single action. Members of the audience wishing to provide public input may request that the Board remove the item from the Consent Calendar. Comments may be limited to three (3) minutes.*

1. Minutes from September 13, 2022, Regular Meeting Pg. 7
2. September 2022 Financial Report Pg. 13
3. Renewal of Adoption of Resolution 21-247 for an Additional 30 Days, Making Findings Pursuant to Government Code Section 54953, As Amended by Assembly Bill 361, and Authorizing the Continued Use of Virtual Meetings Pg. 27

## CORRESPONDENCE & COMMUNICATIONS

Pg. 39

1. Public Correspondence
  - a. Thank you note and treats for each station from Charles Garrison Pg. 40
  - b. City of Arcata Proclamation in Recognition of 2022 Fire Prevention Week October 9-15, 2022 Pg. 41
2. Committee Reports
  - a. Arcata Station Committee (*Mendoza, Maynor*)
  - b. Arcata General Plan & Gateway Area Plan Committee (*Loundenslager, Mendoza*)
  - c. Measure F Citizen's Advisory Committee (*Nancy Reichard*) - Committee Report FY 21/22 Report Pg. 42
3. Fire Chief's Monthly Report Pg. 46
4. Director Matters

## DISTRICT BUSINESS

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1. Accept the Actuarial Valuation and GASB 75 Report for the Fiscal Year End June 30, 2022
  - a. Attachment 1 - PowerPoint Presentation Pg. 52
  - b. Attachment 2 - Actuarial Valuation and GASB 75 Report FYE June 30, 2022 Pg. 69
2. First Reading, by Title Only, of Proposed Ordinance 22-21
  - a. Attachment 1 - Draft Ordinance 22-21 Pg. 115
3. Consider Adoption of Resolution 22-274 and Exhibit A, Proposed Ordinance 22-21 and Findings Related to Adoption of the 2022 California Fire Code
  - a. Attachment 1 - Resolution 22-274 and Exhibit A, Draft Ordinance 22-21 Pg. 123
4. Fiscal Year End 2021-22 Final Report
  - a. Attachment 1 - FYE 21-22 Budget Pg. 133
5. Consider the Process for Filling the Division 5 Director Vacancy Pg. 139

## CLOSED SESSIONS

*At any time during the regular session, the Board may adjourn to closed session to consider existing or anticipated litigation, liability claims, real property negotiations, license and permit determinations, threats to security, public employee appointments, personnel matters, evaluations and discipline, labor negotiations, or to discuss with legal counsel matters within the attorney-client privilege.*

There is no closed session scheduled.

## ADJOURNMENT

Next Regular Board Meeting is scheduled for November 8, 2022, at 5:30 pm.

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

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*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 of, or all, 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 9<sup>th</sup> Street, Arcata, CA 95521*
- *Mad River Station, 3235 Janes Road, Arcata, CA 95521*
- *The Arcata Fire Protection District website: [www.arcatafire.org](http://www.arcatafire.org)*

# Public Comment & Association Reports



## ARCATA VOLUNTEER FIREFIGHTERS ASSOCIATION, INC.

2149 Central Avenue  
McKinleyville, California 95519  
(707) 825-2000

**Date:** 10/11/2022 MONTHLY ACTIVITY REPORT  
**To:** Board of Directors, Arcata Fire District  
**From:** Arcata Volunteer Firefighters' Association

**Mission: We exist to provide support, advocacy, and a social network for those  
Volunteering to contribute to the mission of the Arcata Fire District.**

### Volunteering

- Volunteer hours of support for August, 51 Hours.
  - Volunteers responded to two incidents in September
  - VLU Training on filling air bottles at Arcata Station
  - Conducted CPR and First Aid Classes
  - Assisting Captain McDonald with the Rural Address Placard project.

### Project Status

- As of today, we have 126 requests for address placards across the district. Presently 18 have been put on hold or denied as they do not meet the focus of the project or are out of the District. We will reevaluate them later if funding is available.
- 43 Address Placard have been installed. Captains Gibbs, Rheinschmidt, Evenson and Manousos, and Engineers Sung and Kadle assisted with installation, as well as Volunteers Hanson and Nakamoto.
- There are 23 requests out West End Rd and Alder Grove, 32 in Bayside, 39 around McKinleyville, 15 up Fickle Hill, 5 around Arcata, 1 in Manila and 3 out Essex lane.
- A third order for another 18 placards was placed October 1<sup>st</sup>.

### Grants; Recent Grant Activity

- Applied with Coast Central for the Wildland/Station Pants and Coats and included hose clamps and clamp holsters
- Will be working on a grant application from Berg Foundation for an electric vehicle for Prevention later this month.
- Still pending a response on the grant application to Simpson Family Fund, \$31,753.45 for 17 digital mobile radios that will allow the District to communicate with Humboldt Bay Fire and Law Enforcement.

### AVFA Properties

- Working on the lease agreement for the 9<sup>th</sup> Street property with the Association and District lawyers.

# Consent Calendar



**MINUTES**

*Regular Board Meeting  
September 13, 2022  
5:30 p.m.  
Location: Remote Via Zoom*

**Board of Directors**

*Randy Mendosa (Division 3) - President, Blaine Maynor (Division 1) - Vice-President,  
Nicole Johnson (Division 2) - Director, Eric Loudenslager (Division 4) - Director  
David Rosen (Division 5) - Director*

**CALL TO ORDER**

The regular session of the Board of Directors for the Arcata Fire District was called to order by President Randy Mendosa at 5:30 pm.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance has been suspended during Shelter in Place.

**ATTENDANCE AND DETERMINATION OF A QUORUM**

The meeting continued with a quorum and the following were present remotely via zoom: President Randy Mendosa, Vice President Blaine Maynor, Director Nicole Johnson, Director Eric Loudenslager, and Director David Rosen.

Additional District administrative staff included Fire Chief Justin McDonald, Assistant Chief Chris Emmons, and Board Secretary Becky Schuette.

**APPROVAL OF AGENDA**

It was moved to approve the agenda.

**Motion:** Maynor; Second: Rosen

**Roll Call: Ayes;** Johnson, Loudenslager, Maynor, Rosen, and Mendosa.

Motion Carries

**PUBLIC COMMENT**

President Mendosa called for public comments and there were none.

Senior Management Group – Nothing to report.

Local 4981 – Captain Marcus Lillard thanked everyone for their hard work getting the Mad River Station back to full staff and open.

Arcata Volunteer Firefighters Association (AVFA) – Roy Willis, President, reviewed his submitted report.

**CONSENT CALENDAR**

1. Minutes from August 9, 2022, Regular Meeting
2. August 2022 Financial Report

3. Renewal of Adoption of Resolution 21-247 for an Additional 30 Days, Making Findings Pursuant to Government Code Section 54953, As Amended by Assembly Bill 361, and Authorizing the Continued Use of Virtual Meetings
4. Adoption of Resolution 22-273 with Exhibit A, Approving Disposal of Surplus Equipment & Property

President Mendosa reviewed the consent items aloud and queried if anyone wanted any items pulled. There were no public comments and two Directors had questions, however, no items were pulled.

It was moved to approve the consent calendar.

**Motion:** Loudenslager; Second: Johnson

**Roll Call: Ayes;** Johnson, Loudenslager, Maynor, Rosen and Mendosa.

Motion Carries

### **CORRESPONDENCE & COMMUNICATIONS**

1. Public Correspondence – President Mendosa reviewed the correspondence aloud. There were no additional comments from the Board or the public.
2. Committee Reports:
  - a. Arcata Station Committee (*Mendosa, Maynor*) – Nothing to report.
  - b. Arcata General Plan & Gateway Area Plan Committee (*Loudenslager, Mendosa*) – President Mendosa reported that in the next several weeks there was a meeting scheduled with one of the Cal Poly Humboldt Vice President's as well as a separate meeting scheduled with Arcata City Manager, Karen Diemer and the City of Arcata Director of Community Development, David Loya.
  - c. Measure F Committee – Chief McDonald acknowledge the presence of committee member Robin Bailie and advised that the committee will present its findings at the October Regular meeting. He also added that Committee Chair, Nancy Reichard, had attended the re-opening at the Mad River Station and been interviewed by the media.
3. Fire Chief's Monthly Report – Chief McDonald reviewed his monthly report aloud and answered a few questions from the Directors.
4. Director Matters – President Mendosa thanked Director Rosen for his service to the District. He also reported that he had met with Roy Willis, President of the AVFA and invited the other Directors to do the same.

### **DISTRICT BUSINESS**

**1. Public Hearing – Adoption of Resolution 22-270 Finalizing the Annual Budget for Fiscal Year 2022/23:** Chief McDonald reviewed his staff report. There were no questions to him regarding the Total Revenues, and he went on to review the Total Expenses.

There were several questions from the Directors to the Chief which were asked and answered.

President Mendosa opened the public comment period and there were none.

President Mendosa closed public comment.



It was moved to adopt Resolution 22-270 finalizing the annual budget for Fiscal Year 2022/23.

**Motion:** Maynor; Second: Loudenslager

**Roll Call: Ayes;** Johnson, Loudenslager, Maynor, and Mendosa. **Nays;** Rosen  
Motion Carries

**2. Public Hearing – Adoption of Resolution 22-271, Revising the Schedule of Fees & Charges to Ordinance 09-14:** Chief McDonald reviewed his staff note aloud and made his recommendation. He then answered a question from Director Loudenslager.

President Mendosa opened the public comment period and there were none.

President Mendosa closed public comment.

It was moved to adopt Resolution 22-271 a resolution of the Arcata Fire Protection District revising the schedule of fees and charges.

**Motion:** Loudenslager; Second: Maynor

**Roll Call: Ayes;** Johnson, Loudenslager, Maynor, Rosen, and Mendosa.  
Motion Carries

**3. Consider Adoption of Resolution 22-272 Recommending Appointment by the Humboldt County Board of Supervisors:** Prior to the meeting, a corrected version of the staff note, and resolution were put out to the public and a copy will be included in the minutes. The incorrect Division (3 instead of 4) was listed for Director Loudenslager on both documents.

Chief McDonald reviewed his staff report aloud and made his recommendation.

There were no comments or questions from the Board or the public.

It was moved to adopt Resolution 22-272, recommending appointment by the Humboldt County Board of Supervisors.

**Motion:** Maynor; Second: Rosen

**Roll Call: Ayes;** Maynor, Rosen and Mendosa. **Abstain;** Johnson and Loudenslager  
Motion Carries

**4. Consider Disposal of the 2010 Chevy Impala And Authorize the Purchase of a Replacement Vehicle:** Chief McDonald advised that now that the Impala has been declared surplus and a “total,” it will be repurposed for the use of extrication training by the suppression staff over the next several months.

There was a brief discussion about the State bid process versus the planned purchase of a used vehicle from a used car company. The Chief explained that the window for state bids is short due to the limited amount of new vehicles available, although the cost is better than buying new off the street. Time elements for purchase of specific vehicles the District seeks (Chevy, Dodge, Ford) on the State’s website is unknown and processing time is high. There were no further questions or discussion.

It was moved to authorize the purchase of the replacement vehicle for the 2010 Chevy Impala, not to exceed \$50,000.

**Motion:** Maynor; Second: Johnson

**Roll Call: Ayes;** Johnson, Loudenslager, Maynor, Rosen and Mendosa.  
Motion Carries

## **CLOSED SESSIONS**

There was no closed session scheduled.

## **ADJOURNMENT**

Following a motion, President Mendosa adjourned the meeting at 6:35 pm.

**Motion:** Maynor; Second: Johnson

The next Regular Meeting is scheduled for **October 11, 2022, at 5:30 pm.**

Respectfully submitted,

Becky Schuette,  
Clerk of the Board

DRAFT

**Date:** September 13, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consider Adoption of Resolution 22-272 Recommending Appointment by the Humboldt County Board of Supervisors

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**DISCUSSION:**

Staff recently learned that the deadline for filing election papers for the Division 2 & 3 4 expiring terms, had passed, with no persons filing with the Elections Office. Having missed the deadline, staff contacted the incumbent Directors, Johnson and Loudenslager, to determine if this had been an oversight. Both confirmed that they were still interested in serving another four year term and that the deadline had passed as a fluke.

After speaking with the Elections Office, the Clerk to the Board of Supervisors and District Counsel Ryan Plotz, the process for appointment was determined best handled as a Resolution recommendation by the Fire District Board to the Humboldt County Board of Supervisors.

Attached is the Resolution for consideration and review, If approved, it will be submitted to the Humboldt County Board of Supervisors for their consideration and approval for the appointments.

It is also recommended that Directors Johnson and Loudenslager consider abstaining from the vote.

**RECOMMENDATION:**

Staff recommends the Board consider the information provided, take public comment, discuss and adopt Resolution 22-272.

**FINANCIAL IMPACT:**

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:
- Unknown/Not Yet Identified

**ALTERNATIVES:**

1. Board discretion

**ATTACHMENTS:**

- Attachment 1- Resolution 22-272



## Resolution Number: 22-272

### A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS TO RECOMMEND APPOINTMENT BY THE HUMBOLDT COUNTY BOARD OF SUPERVISORS

WHEREAS, Nicole Johnson serves as an incumbent for Arcata Fire Protection District Division 2; and

WHEREAS, Eric Loudenslager serves as an incumbent for Arcata Fire Protection District Division 3 4; and

WHEREAS, both Director Loudenslager and Director Johnson desire to continue to serve in their current capacity for another four year term; and

WHEREAS, no person submitted candidacy papers to run for their seats; and

WHEREAS, the Arcata Fire Protection District Board of Directors desires to recommend that the Humboldt County Board of Supervisors appoint Eric Loudenslager and Nicole Johnson to their respective Divisions, pursuant to Elections Code 10515.

NOW THEREFORE, BE IT RESOLVED THAT by the Arcata Fire Protection District Board of Directors that the Fire Chief is hereby recommend the following appointments by the Humboldt County Board of Supervisors:

1. Nicole Johnson to Division 2 of the Arcata Fire Protection District
2. Eric Loudenslager to Division 3 4 of the Arcata Fire Protection District

ADOPTED, SIGNED AND APPROVED at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes:

Nays:

Abstain:

Absent:

DATED: September 13, 2022

Signed:

\_\_\_\_\_  
Randy Mendosa, President

Attest:

\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

9:59 AM  
 10/06/22  
 Accrual Basis

ARCATA FIRE DISTRICT  
**Balance Sheet**  
 As of September 30, 2022

	<u>Sep 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
C.T. CAPITAL IMPROVEMENTS 2013	188,630.22
C.T. CONTINGENCY DESIGNATN 2011	
TRAINING RESERVE	17,000.00
C.T. CONTINGENCY DESIGNATN 2011 - Other	39,596.13
<b>Total C.T. CONTINGENCY DESIGNATN 2011</b>	<u>56,596.13</u>
CCCU CHECKING	162,308.94
CCCU LIQUID ASSETS	100,332.31
COAST CENTRAL SAVINGS	15,793.15
COUNTY TREASURY	4,221,436.33
<b>Total Checking/Savings</b>	<u>4,745,097.08</u>
<b>Accounts Receivable</b>	
1200 · ACCOUNTS RECEIVABLE	43,120.62
<b>Total Accounts Receivable</b>	<u>43,120.62</u>
<b>Other Current Assets</b>	
ACCT RECV - COUNTY TREASURY	1,348,075.62
INTEREST RECEIVABLE	75,000.00
PREPAID EXPENSE	32,487.31
<b>Total Other Current Assets</b>	<u>1,455,562.93</u>
<b>Total Current Assets</b>	<u>6,243,780.63</u>
<b>Fixed Assets</b>	
ACCUMULATED DEPRECIATION	-2,878,589.00
BUILDINGS AND IMPROVEMENTS	2,395,484.62
EQUIPMENT	3,334,307.56
LAND	224,630.00
<b>Total Fixed Assets</b>	<u>3,075,833.18</u>
<b>Other Assets</b>	
Debt Issue Costs-Sterling Bank	
Accumulated Amortization	-3,428.00
Debt Issue Costs-Sterling Bank - Other	67,797.00
<b>Total Debt Issue Costs-Sterling Bank</b>	<u>64,369.00</u>
DEFERRED OUTFLOWS-OPEB	1,352,988.00
DEFERRED OUTFLOWS-PENSION	6,111,831.00
<b>Total Other Assets</b>	<u>7,529,188.00</u>
<b>TOTAL ASSETS</b>	<u><u>16,848,801.81</u></u>

ARCATA FIRE DISTRICT  
**Balance Sheet**  
As of September 30, 2022

	<u>Sep 30, 22</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	884,665.92
<b>Total Accounts Payable</b>	884,665.92
<b>Credit Cards</b>	
US BANK	4,298.16
<b>Total Credit Cards</b>	4,298.16
<b>Other Current Liabilities</b>	
ACCOUNTS PAYABLE 2	32,487.31
ACCRUED EXPENSES - OTHER	33,061.67
ACCRUED INTEREST EXPENSE	54,274.83
COMPENSATION TIME OFF	7,215.98
WAGES PAYABLE	106,207.43
2100 · PAYROLL LIABILITIES	
SURVIVOR BENEFIT	19.53
2100 · PAYROLL LIABILITIES - Other	2,660.72
<b>Total 2100 · PAYROLL LIABILITIES</b>	2,680.25
<b>Total Other Current Liabilities</b>	235,927.47
<b>Total Current Liabilities</b>	1,124,891.55
<b>Long Term Liabilities</b>	
Sterling National Bank	4,754,000.00
ACCRUED EMPLOYEE BENEFITS	49,124.38
DEFERRED INFLOWS-OPEB	1,734,731.00
DEFERRED INFLOWS-PENSION	2,526,458.00
NET PENSION LIABILITY	3,772,833.00
OTHER POST EMPLOYMENT BEN. LIAB	10,931,227.00
<b>Total Long Term Liabilities</b>	23,768,373.38
<b>Total Liabilities</b>	24,893,264.93
<b>Equity</b>	
INVESTMENT IN FIXED ASSETS	3,059,160.18
3900 · RETAINED EARNINGS	-9,918,899.67
Net Income	-1,184,723.63
<b>Total Equity</b>	-8,044,463.12
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>16,848,801.81</b>

ARCATA FIRE DISTRICT  
**Statement of Cash Flows**  
September 2022

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	<b>Sep 22</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	76,463.61
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	-34,921.39
ACCT RECV - COUNTY TREASURY	-449,358.54
2000 · ACCOUNTS PAYABLE	14,434.42
US BANK	-1,359.42
US BANK:JOHNSON	667.50
US BANK:EMMONS	265.19
US BANK:EVENSON	834.94
US BANK:J. MCDONALD	119.92
US BANK:LILLARD	30.34
US BANK:SCHUETTE	1,677.67
2100 · PAYROLL LIABILITIES	-4,759.99
2100 · PAYROLL LIABILITIES:457 DEDUCTION	-3,450.00
2100 · PAYROLL LIABILITIES:CA WITHHOLDING	-4,165.58
2100 · PAYROLL LIABILITIES:FEDERAL WITHHOLDING	-9,031.46
2100 · PAYROLL LIABILITIES:MEDICARE - BOTH	-2,190.02
2100 · PAYROLL LIABILITIES:SOCIAL SECURITY - BOTH	-342.18
2100 · PAYROLL LIABILITIES:SURVIVOR BENEFIT	-15.81
	-415,100.80
Net cash provided by Operating Activities	-415,100.80
Net cash increase for period	-415,100.80
Cash at beginning of period	5,160,197.88
Cash at end of period	<b>4,745,097.08</b>

ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual

July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>TAX REVENUE</b>				
101117 · PROPERTY TAX-CURRENT-SECURED	597,000.00	2,388,000.00	-1,791,000.00	25.0%
102500 · PROPERTY TAX-CURRENT-UNSECURED	20,583.75	85,000.00	-64,416.25	24.2%
103500 · PROPERTY TAX-PRIOR YEARS SECURED	3,691.50	25,000.00	-21,308.50	14.8%
105110 · PROPERTY TAX PRIOR YEARS UNSECURED	0.00	1,000.00	-1,000.00	0.0%
800040 · SUPPLEMENTAL TAXES- CURRENT	5,352.99	12,000.00	-6,647.01	44.6%
105900 · SUPPLEMENTAL TAXES-PRIOR YEARS	1,125.00	5,000.00	-3,875.00	22.5%
113100 · STATE TIMBER TAX	0.00	530.00	-530.00	0.0%
800050 · PROPERTY ASSESSMENTS	720,322.38	3,781,000.00	-3,060,677.62	19.1%
<b>Total TAX REVENUE</b>	1,348,075.62	6,297,530.00	-4,949,454.38	21.4%
<b>USE OF MONEY &amp; PROPERTY</b>				
800190 · INTEREST INCOME	54.51	42,000.00	-41,945.49	0.1%
<b>Total USE OF MONEY &amp; PROPERTY</b>	54.51	42,000.00	-41,945.49	0.1%
<b>INTERGOVERNMENTAL</b>				
525110 · HOMEOWNERS PROP. TAX REL	0.00	25,000.00	-25,000.00	0.0%
800600 · OTHER GOVERNMENT AGENCIES				
HSU Contract for Services	37,171.39	37,000.00	171.39	100.5%
NCUAQMD	0.00	700.00	-700.00	0.0%
Prop 172 Disbursement	0.00	8,700.00	-8,700.00	0.0%
<b>Total 800600 · OTHER GOVERNMENT AGENCIES</b>	37,171.39	46,400.00	-9,228.61	80.1%
800950 · FIREFIGHTING REIMBURSEMENTS	2,539.23	0.00	2,539.23	100.0%
<b>Total INTERGOVERNMENTAL</b>	39,710.62	71,400.00	-31,689.38	55.6%
<b>CHARGES FOR SERVICES</b>				
800155 · PREVENTION FEES	2,550.00	12,000.00	-9,450.00	21.3%
800156 · R1/R2 INSPECTION FEES	7,262.50	45,000.00	-37,737.50	16.1%
800946 · INCIDENT REVENUE RECOVERY FEES	1,427.41	5,000.00	-3,572.59	28.5%
<b>Total CHARGES FOR SERVICES</b>	11,239.91	62,000.00	-50,760.09	18.1%
<b>MISCELLANEOUS REVENUES</b>				
800940 · OTHER REVENUE				
Donations	1,500.00	0.00	1,500.00	100.0%
800940 · OTHER REVENUE - Other	2,716.75	0.00	2,716.75	100.0%
<b>Total 800940 · OTHER REVENUE</b>	4,216.75	0.00	4,216.75	100.0%
800941 · REFUNDS	45.55	500.00	-454.45	9.1%
800942 · INCIDENT REPORTS	105.90	200.00	-94.10	53.0%
<b>Total MISCELLANEOUS REVENUES</b>	4,368.20	700.00	3,668.20	624.0%
<b>Total Income</b>	1,403,448.86	6,473,630.00	-5,070,181.14	21.7%
<b>Gross Profit</b>	1,403,448.86	6,473,630.00	-5,070,181.14	21.7%
<b>Expense</b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
5010 · SALARIES AND WAGES				
5010.1 · Full-Time	395,804.46	1,645,000.00	-1,249,195.54	24.1%
5010.2 · CTO Payout	62,946.65	314,000.00	-251,053.35	20.0%
5010.3 · Settlement Pay/Vacation	0.00	30,000.00	-30,000.00	0.0%
5010.4 · Holiday Pay	418.84	50,000.00	-49,581.16	0.8%
5010.5 · Deferred Compensation	13,700.00	57,000.00	-43,300.00	24.0%
5010.6 · Part-Time (Hourly)	17,404.14	88,000.00	-70,595.86	19.8%
<b>Total 5010 · SALARIES AND WAGES</b>	490,274.09	2,184,000.00	-1,693,725.91	22.4%



ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
<b>5020 · RETIREMENT</b>				
5020.1 · CalPERS Retirement	122,590.10	406,000.00	-283,409.90	30.2%
5020.3 · Social Security	1,085.66	5,000.00	-3,914.34	21.7%
5020.4 · Medicare	7,609.14	25,000.00	-17,390.86	30.4%
5020.5 · CalPERS Section 218 Admin Fee	0.00	300.00	-300.00	0.0%
<b>Total 5020 · RETIREMENT</b>	<b>131,284.90</b>	<b>436,300.00</b>	<b>-305,015.10</b>	<b>30.1%</b>
<b>5030-GROUP INSURANCE</b>				
5030.1 · Health Insurance (Employees)	159,362.44	653,000.00	-493,637.56	24.4%
5030.2 · Health Insurance (Retirees)	102,101.58	301,000.00	-198,898.42	33.9%
5030.3 · Retiree Health Admin Fees	670.27	4,000.00	-3,329.73	16.8%
5030.4 · Dental & Life Insurance	11,125.60	38,000.00	-26,874.40	29.3%
5030.5 · Air Ambulance Insurance	120.00	3,000.00	-2,880.00	4.0%
5030.6 · Vision	94.12	4,900.00	-4,805.88	1.9%
5030.7 · Long Term Disability Insurance	1,711.00	7,000.00	-5,289.00	24.4%
<b>Total 5030-GROUP INSURANCE</b>	<b>275,185.01</b>	<b>1,010,900.00</b>	<b>-735,714.99</b>	<b>27.2%</b>
<b>5033 · UNEMPLOYMENT INSURANCE FUND</b>				
5033.1 · Unemployment Insurance	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5033 · UNEMPLOYMENT INSURANCE FUND</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
<b>5035 · WORKERS' COMPENSATION INSURANCE</b>				
5035.1 · Primary	0.00	64,000.00	-64,000.00	0.0%
5035.3 · Administrative Fee	0.00	12,800.00	-12,800.00	0.0%
<b>Total 5035 · WORKERS' COMPENSATION INSURAN...</b>	<b>0.00</b>	<b>76,800.00</b>	<b>-76,800.00</b>	<b>0.0%</b>
<b>Total SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>896,744.00</b>	<b>3,713,000.00</b>	<b>-2,816,256.00</b>	<b>24.2%</b>
<b>SERVICE &amp; SUPPLIES</b>				
<b>5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>				
5050.1 · Uniforms	4,580.66	20,000.00	-15,419.34	22.9%
5050.2 · Station Boots	0.00	2,000.00	-2,000.00	0.0%
5050.3 · PPE - Structural	4,850.00	12,000.00	-7,150.00	40.4%
5050.4 · PPE - Wildland	0.00	5,000.00	-5,000.00	0.0%
5050.5 · PPE - VLU	0.00	1,000.00	-1,000.00	0.0%
5050.6 · Shields & Badges	754.20	1,000.00	-245.80	75.4%
<b>Total 5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>	<b>10,184.86</b>	<b>41,000.00</b>	<b>-30,815.14</b>	<b>24.8%</b>
<b>5060 · COMMUNICATIONS</b>				
5060.1 · Phones - Landline & Cellular	4,844.98	24,600.00	-19,755.02	19.7%
5060.2 · Alarm Monitoring	0.00	3,000.00	-3,000.00	0.0%
5060.3 · Communication - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFA Radio System Annual Fee	0.00	1,600.00	-1,600.00	0.0%
5060.5 · Cable TV & Internet	3,339.27	13,500.00	-10,160.73	24.7%
<b>Total 5060 · COMMUNICATIONS</b>	<b>8,184.25</b>	<b>43,200.00</b>	<b>-35,015.75</b>	<b>18.9%</b>
<b>5080 · FOOD</b>				
5080.1 · Food/Rehab Supplies	259.38	2,250.00	-1,990.62	11.5%
5080.2 · Drinking Water	127.40	750.00	-622.60	17.0%
<b>Total 5080 · FOOD</b>	<b>386.78</b>	<b>3,000.00</b>	<b>-2,613.22</b>	<b>12.9%</b>
<b>5090 · HOUSEHOLD EXPENSE</b>				
5090.1 · Station Supplies				
Arcata	361.72			
Mad River	313.23			
McK	553.07			
5090.1 · Station Supplies - Other	34.44	4,100.00	-4,065.56	0.8%
<b>Total 5090.1 · Station Supplies</b>	<b>1,262.46</b>	<b>4,100.00</b>	<b>-2,837.54</b>	<b>30.8%</b>

**ARCATA FIRE DISTRICT  
Profit & Loss Budget vs. Actual**

July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
<b>5090.2 · Garbage Service</b>				
Arcata	175.12			
Mad River	119.19			
McK	688.65			
<b>5090.2 · Garbage Service - Other</b>	<u>0.00</u>	5,400.00	-5,400.00	0.0%
<b>Total 5090.2 · Garbage Service</b>	982.96	5,400.00	-4,417.04	18.2%
<b>5080.3 · Station Furniture</b>	<u>5,000.00</u>	5,000.00	0.00	100.0%
<b>Total 5090 · HOUSEHOLD EXPENSE</b>	7,245.42	14,500.00	-7,254.58	50.0%
<b>5100 · LIABILITY INSURANCE</b>				
<b>5100.1 · Liability Insurance</b>	<u>43,637.00</u>	35,300.00	8,337.00	123.6%
<b>Total 5100 · LIABILITY INSURANCE</b>	43,637.00	35,300.00	8,337.00	123.6%
<b>5120 · MAINTENANCE-EQUIPMENT</b>				
<b>5120.1 · Fire Apparatus</b>				
8211 · E8211	32,161.03			
8215 · E8215	5,376.29			
8216 · E8216	2,289.75			
8217 · E8217	106.29			
8239 · E8239	28,342.35			
<b>5120.1 · Fire Apparatus - Other</b>	<u>25.77</u>	80,000.00	-79,974.23	0.0%
<b>Total 5120.1 · Fire Apparatus</b>	68,301.48	80,000.00	-11,698.52	85.4%
<b>5120.2 · Small Vehicles</b>				
8208 · U8208	462.50			
8209 · U8209	553.70			
<b>5120.2 · Small Vehicles - Other</b>	<u>0.00</u>	10,000.00	-10,000.00	0.0%
<b>Total 5120.2 · Small Vehicles</b>	1,016.20	10,000.00	-8,983.80	10.2%
5120.3 · Hose & Ladder Testing	0.00	6,800.00	-6,800.00	0.0%
5120.4 · Hose Repair	0.00	500.00	-500.00	0.0%
5120.7 · SCBA	2,281.00	6,000.00	-3,719.00	38.0%
5120.8 · Hydraulic Rescue Tool Service	0.00	3,800.00	-3,800.00	0.0%
5120.9 · Power Tools Maintenance	84.59	1,000.00	-915.41	8.5%
5120.10 · AED/LUCAS Maintenance	0.00	8,100.00	-8,100.00	0.0%
5120.11 · Fire Extinguisher Maintenance	437.32	1,200.00	-762.68	36.4%
5120.12 · Small Instrument Repair & Test	0.00	500.00	-500.00	0.0%
5120.13 · Equipment Maintenance - Misc	30.34	500.00	-469.66	6.1%
<b>Total 5120 · MAINTENANCE-EQUIPMENT</b>	72,150.93	118,400.00	-46,249.07	60.9%
<b>5121 · MAINTENANCE-ELECTRONICS</b>				
5121.1 · Computers	0.00	1,000.00	-1,000.00	0.0%
5121.2 · Communication Equipment	2,915.29	3,000.00	-84.71	97.2%
5121.3 · Batteries	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5121 · MAINTENANCE-ELECTRONICS</b>	2,915.29	5,500.00	-2,584.71	53.0%
<b>5130 · MAINTENANCE-STRUCTURE</b>				
<b>5130.1 · Structure Maintenance</b>				
Arcata	1,094.30			
Mad River	31,975.12			
McK	51.27			
<b>5130.1 · Structure Maintenance - Other</b>	<u>0.00</u>	7,900.00	-7,900.00	0.0%
<b>Total 5130.1 · Structure Maintenance</b>	33,120.69	7,900.00	25,220.69	419.2%
<b>5130.2 · Grounds Maintenance</b>				
Arcata	56.40			
Bayside	312.42			
Mad River	67.63			
<b>5130.2 · Grounds Maintenance - Other</b>	<u>0.00</u>	2,000.00	-2,000.00	0.0%
<b>Total 5130.2 · Grounds Maintenance</b>	436.45	2,000.00	-1,563.55	21.8%

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
<b>5130.3 · Emergency Power Maintenance</b>				
Arcata	1,137.85			
Mad River	512.51			
McK	1,137.85			
<b>5130.3 · Emergency Power Maintenance - Other</b>	<u>0.00</u>	<u>2,000.00</u>	<u>-2,000.00</u>	<u>0.0%</u>
<b>Total 5130.3 · Emergency Power Maintenance</b>	2,788.21	2,000.00	788.21	139.4%
<b>5130.4 · Pest Control</b>	<u>550.00</u>	<u>3,000.00</u>	<u>-2,450.00</u>	<u>18.3%</u>
<b>Total 5130 · MAINTENANCE-STRUCTURE</b>	36,895.35	14,900.00	21,995.35	247.6%
<b>5140 · MEDICAL SUPPLIES</b>				
5140.1 · Medical Supplies	1,160.95	6,000.00	-4,839.05	19.3%
5140.2 · AED / LUCAS Supplies	0.00	500.00	-500.00	0.0%
5140.3 · COVID Supplies	<u>0.00</u>	<u>2,000.00</u>	<u>-2,000.00</u>	<u>0.0%</u>
<b>Total 5140 · MEDICAL SUPPLIES</b>	1,160.95	8,500.00	-7,339.05	13.7%
<b>5150 · MEMBERSHIPS</b>				
5150.6 · Dues	<u>1,335.00</u>	<u>2,000.00</u>	<u>-665.00</u>	<u>66.8%</u>
<b>Total 5150 · MEMBERSHIPS</b>	1,335.00	2,000.00	-665.00	66.8%
<b>5160 · MISCELLANEOUS EXPENSE</b>				
5160.1 · Miscellaneous Expense	<u>105.98</u>	<u>1,000.00</u>	<u>-894.02</u>	<u>10.6%</u>
<b>Total 5160 · MISCELLANEOUS EXPENSE</b>	105.98	1,000.00	-894.02	10.6%
<b>5170 · OFFICE SUPPLIES</b>				
5170.1 · Office Supplies	795.00	5,000.00	-4,205.00	15.9%
5070.2 · Postage & Shipping	472.95	1,000.00	-527.05	47.3%
5170.3 · Software	310.00	500.00	-190.00	62.0%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
5170 · OFFICE SUPPLIES - Other	<u>162.30</u>			
<b>Total 5170 · OFFICE SUPPLIES</b>	1,740.25	6,600.00	-4,859.75	26.4%
<b>5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>				
5180.1 · Legal Services	1,010.00	50,000.00	-48,990.00	2.0%
5180.2 · Human Resource Services	5,000.00	27,000.00	-22,000.00	18.5%
5180.3 · Medical Screening Services	0.00	20,000.00	-20,000.00	0.0%
5180.4 · Background Checks	5,740.50	21,000.00	-15,259.50	27.3%
5180.5 · Annual Audit Services	0.00	9,000.00	-9,000.00	0.0%
5180.6 · Accounting Services	0.00	10,000.00	-10,000.00	0.0%
5180.7 · GASB 75 Report	6,600.00	7,000.00	-400.00	94.3%
5180.8 · IT Services	8,305.81	31,500.00	-23,194.19	26.4%
5180.9 · Web Page Hosting	1,110.00	4,500.00	-3,390.00	24.7%
5180.10 · Fire RMS Annual Fee	0.00	4,350.00	-4,350.00	0.0%
5180.11 · Scheduling Program Annual Fee	4,016.00	3,500.00	516.00	114.7%
5180.12 · Parcel Quest Annual Fees	1,799.00	3,000.00	-1,201.00	60.0%
5180.13 · CAD Interface Maintenance Fee	0.00	1,750.00	-1,750.00	0.0%
5180.14 · eDispatches Annual Fee	0.00	2,000.00	-2,000.00	0.0%
5180.15 · Survey Program	0.00	500.00	-500.00	0.0%
5180.16 · Subscriptions	767.07	1,800.00	-1,032.93	42.6%
5150.17 · Humboldt Co. Fire Chiefs' Assoc	0.00	800.00	-800.00	0.0%
5180.19 · Miscellaneous Services	0.00	1,250.00	-1,250.00	0.0%
5180.20 · Finanacial Consulting	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>0.0%</u>
<b>Total 5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>	34,348.38	199,450.00	-165,101.62	17.2%
<b>5190 · PUBLICATIONS &amp; LEGAL NOTICES</b>				
5191.1 · Publications & Notices	<u>200.00</u>	<u>2,000.00</u>	<u>-1,800.00</u>	<u>10.0%</u>
<b>Total 5190 · PUBLICATIONS &amp; LEGAL NOTICES</b>	200.00	2,000.00	-1,800.00	10.0%
<b>5200 · RENTS &amp; LEASES - EQUIPMENT</b>				
5200.1 · Copier	<u>1,996.70</u>	<u>8,300.00</u>	<u>-6,303.30</u>	<u>24.1%</u>
<b>Total 5200 · RENTS &amp; LEASES - EQUIPMENT</b>	1,996.70	8,300.00	-6,303.30	24.1%

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
<b>5210 · RENTS &amp; LEASES - STRUCTURES</b>				
5210.1 · Arcata Station	40,000.00	108,000.00	-68,000.00	37.0%
<b>Total 5210 · RENTS &amp; LEASES - STRUCTURES</b>	40,000.00	108,000.00	-68,000.00	37.0%
<b>5230 · SPECIAL DISTRICT EXPENSE</b>				
5230.1 · Property Tax Admin Fee	0.00	71,000.00	-71,000.00	0.0%
5230.2 · Tax Roll Direct Charge Fee	0.00	14,000.00	-14,000.00	0.0%
5230.3 · LAFCO Annual Fee	0.00	4,000.00	-4,000.00	0.0%
5230.5 · Assessment Adjustments/Refunds	0.00	5,000.00	-5,000.00	0.0%
5230.6 · Public Education Supplies	0.00	1,500.00	-1,500.00	0.0%
5230.8 · Certifications	119.97	1,000.00	-880.03	12.0%
5230.10 · Recruitment	0.00	1,000.00	-1,000.00	0.0%
5230.11 · Bank Fees	3,172.18	1,000.00	2,172.18	317.2%
5230.14 · Recognition & Awards	0.00	2,000.00	-2,000.00	0.0%
5230.15 · Health & Wellness	0.00	7,000.00	-7,000.00	0.0%
5230.16 · Public Outreach	0.00	1,000.00	-1,000.00	0.0%
5230.17 · HFB Truck Contract	0.00	10,000.00	-10,000.00	0.0%
5230.18 · HCFCA Air Trailer Annual Fee	0.00	1,000.00	-1,000.00	0.0%
5230.19 · Staff Training	100.00	15,000.00	-14,900.00	0.7%
5230.20 · Training Supplies	106.69	10,000.00	-9,893.31	1.1%
5230.21 · Grant Management	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5230 · SPECIAL DISTRICT EXPENSE</b>	3,498.84	146,500.00	-143,001.16	2.4%
<b>5250 · TRANSPORTATION &amp; TRAVEL</b>				
5250.1 · Fuel				
McK	5,979.21			
Mad River	10,714.40			
5250.1 · Fuel - Other	871.46	75,000.00	-74,128.54	1.2%
<b>Total 5250.1 · Fuel</b>	17,565.07	75,000.00	-57,434.93	23.4%
5250.2 · Lodging Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.3 · Per Diem Reimbursement	0.00	5,000.00	-5,000.00	0.0%
5250.4 · Conference Tuition	0.00	5,000.00	-5,000.00	0.0%
<b>Total 5250 · TRANSPORTATION &amp; TRAVEL</b>	17,565.07	90,000.00	-72,434.93	19.5%
<b>5260 · UTILITIES</b>				
5260.1 · P G & E				
Arcata	3,138.87			
Mad River	875.97			
McK	3,293.16			
5260.1 · P G & E - Other	0.00	32,000.00	-32,000.00	0.0%
<b>Total 5260.1 · P G &amp; E</b>	7,308.00	32,000.00	-24,692.00	22.8%
5260.2 · Water & Sewer				
Arcata	533.87			
Mad River	510.35			
McK	578.66			
5260.2 · Water & Sewer - Other	0.00	6,000.00	-6,000.00	0.0%
<b>Total 5260.2 · Water &amp; Sewer</b>	1,622.88	6,000.00	-4,377.12	27.0%
<b>Total 5260 · UTILITIES</b>	8,930.88	38,000.00	-29,069.12	23.5%
<b>5370 · MINOR EQUIPMENT</b>				
5370.4 · Fire Hose	0.00	5,000.00	-5,000.00	0.0%
5370.6 · Fire Equipment & Fabrication	876.18	9,000.00	-8,123.82	9.7%
5370.8 · Computer & Electronics	0.00	13,000.00	-13,000.00	0.0%
5370.10 · Small Tools	0.00	500.00	-500.00	0.0%
<b>Total 5370 · MINOR EQUIPMENT</b>	876.18	27,500.00	-26,623.82	3.2%
<b>Total SERVICE &amp; SUPPLIES</b>	293,358.11	913,650.00	-620,291.89	32.1%

ARCATA FIRE DISTRICT  
**Profit & Loss Budget vs. Actual**

July through September 2022

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
<b>OTHER BUDGET FUNDING REQUIRED</b>				
<b>CAPITAL EXPENSE</b>				
Equipment	0.00	50,000.00	-50,000.00	0.0%
Construction Improvements	0.00	93,000.00	-93,000.00	0.0%
<b>Total CAPITAL EXPENSE</b>	0.00	143,000.00	-143,000.00	0.0%
<b>DEBT SERVICE</b>				
2021 UAL Refinance-Interest	238,873.20	126,683.00	112,190.20	188.6%
2021 UAL Refinance-Principal	544,000.00	261,000.00	283,000.00	208.4%
2022 Engine Purchase-Interest	0.00	15,000.00	-15,000.00	0.0%
2022 Engine Purchase-Principal	0.00	100,183.00	-100,183.00	0.0%
5300 · LONG TERM DEBT - INTEREST	5,611.67	0.00	5,611.67	100.0%
5290 · LONG TERM DEBT - PRINCIPAL	51,798.11	0.00	51,798.11	100.0%
<b>Total DEBT SERVICE</b>	840,282.98	502,866.00	337,416.98	167.1%
<b>OPERATING FUND TRANSFERS</b>				
Vehicle Replacement Fund	0.00	200,000.00	-200,000.00	0.0%
Contingency Fund	0.00	200,000.00	-200,000.00	0.0%
PERS Rate Contingency Fund	0.00	261,816.00	-261,816.00	0.0%
CalPERS Unfunded Liability Pmt	514,973.80	188,909.00	326,064.80	272.6%
<b>Total OPERATING FUND TRANSFERS</b>	514,973.80	850,725.00	-335,751.20	60.5%
<b>Total OTHER BUDGET FUNDING REQUIRED</b>	1,355,256.78	1,496,591.00	-141,334.22	90.6%
<b>6560 · PAYROLL EXPENSES</b>	42,763.60			
<b>66910 · Bank Service Charges</b>	50.00			
<b>Total Expense</b>	2,588,172.49	6,123,241.00	-3,535,068.51	42.3%
<b>Net Ordinary Income</b>	-1,184,723.63	350,389.00	-1,535,112.63	-338.1%
<b>Net Income</b>	<b>-1,184,723.63</b>	<b>350,389.00</b>	<b>-1,535,112.63</b>	<b>-338.1%</b>

10:01 AM

10/06/22

Accrual Basis

**ARCATA FIRE DISTRICT**  
**Expenses by Vendor Detail**

September 2022

Type	Date	Memo	Account	Amount
<b>707 PEST SOLUTIONS</b>				
Bill	09/07/2022	Pest control all three stations	5130.4 · Pest Control	275.00
Total 707 PEST SOLUTIONS				275.00
<b>AIRMEDCARE</b>				
Credit Card Charge	09/16/2022	Prorated memberships x 4 for new hires	5030.5 · Air Ambulance Insur...	120.00
Total AIRMEDCARE				120.00
<b>AMAZON</b>				
Credit Card Charge	09/01/2022	Shredder oil	5170.1 · Office Supplies	22.63
Credit Card Charge	09/01/2022	Data hub	5170.1 · Office Supplies	8.61
Credit Card Charge	09/01/2022	Label tape, card reader, pens, white cardstock USB hub	5170.1 · Office Supplies	131.00
Credit Card Charge	09/01/2022	Label tape	5170.1 · Office Supplies	11.52
Credit Card Charge	09/03/2022	Security envelopes	5170 · OFFICE SUPPLIES	48.24
Credit Card Charge	09/09/2022	Toilet brushes x 4	5090.1 · Station Supplies	34.44
Credit Card Charge	09/15/2022	Laminator	5170.1 · Office Supplies	200.24
Credit Card Charge	09/23/2022	adapters and clipboards	5170.1 · Office Supplies	39.83
Credit Card Charge	09/23/2022	Mop bucket & wringer	McK	64.59
Credit Card Charge	09/23/2022	Mop bucket & wringer	Mad River	64.58
Credit Card Charge	09/23/2022	Band-aids for admin	5140.1 · Medical Supplies	6.45
Total AMAZON				632.13
<b>ARCATA POLICE</b>				
Bill	09/08/2022	Rolling fees x 4 nwe hires	5180.4 · Background Checks	140.00
Total ARCATA POLICE				140.00
<b>ARCATA VOLUNTEER FIREFIGHTERS ASSOC.</b>				
Bill	09/15/2022	October 2022 Rent	5210.1 · Arcata Station	10,000.00
Total ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				10,000.00
<b>AT&amp;T- CAL NET 3</b>				
Bill	09/23/2022	08-19-22 to 09-18-22	5060.1 · Phones - Landline &...	166.32
Total AT&T- CAL NET 3				166.32
<b>AT&amp;T MOBILITY (FIRSTNET)</b>				
Bill	09/16/2022	Taxes on loaner phones - switching from Verizon	5060.1 · Phones - Landline &...	113.14
Total AT&T MOBILITY (FIRSTNET)				113.14
<b>BECKY SCHUETTE</b>				
Bill	09/28/2022	Vision Reimbursement Spouse FY 21/22	5030.6 · Vision	94.12
Total BECKY SCHUETTE				94.12
<b>BLANKS/USA</b>				
Credit Card Charge	09/07/2022	Blanks for inspection door hangers	5170.1 · Office Supplies	298.71
Total BLANKS/USA				298.71
<b>BUDDY'S AUTO CENTER, INC.</b>				
Bill	09/22/2022	Removal of Impala	8208 · U8208	145.00
Total BUDDY'S AUTO CENTER, INC.				145.00
<b>CAL PERS</b>				
Liability Check	09/02/2022	Employer Contributions PP 07-24-22 to 08-06-22	5020.1 · CalPERS Retirement	17,022.01
Liability Check	09/16/2022	Employer Contributions PP 08-07-22 to 08-20-22	5020.1 · CalPERS Retirement	18,571.88
Liability Check	09/30/2022	Employer contributions PP 08-21-22 to 09-03-22	5020.1 · CalPERS Retirement	21,477.23
Total CAL PERS				57,071.12
<b>CalPERS 457 PLAN</b>				
Liability Check	09/02/2022	Employer Match PP 08-07-22 to 08-20-22	5010.5 · Deferred Compensa...	2,100.00
Liability Check	09/16/2022	Employer Match PP 08-21-22 to 09-03-22	5010.5 · Deferred Compensa...	2,200.00
Liability Check	09/30/2022	Employer Match PP 09-04-22 to 09-17-22	5010.5 · Deferred Compensa...	2,200.00
Total CalPERS 457 PLAN				6,500.00
<b>CENTRAL AVENUE SERVICE CENTER</b>				
Bill	09/15/2022	Final diagnoses on vehicle	8208 · U8208	192.50
Total CENTRAL AVENUE SERVICE CENTER				192.50
<b>CHASE ENGBERG</b>				
Bill	09/27/2022	Mad River Station Painting	Mad River	3,000.00
Total CHASE ENGBERG				3,000.00

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 10/06/22  
 Accrual Basis

ARCATA FIRE DISTRICT  
**Expenses by Vendor Detail**  
 September 2022

Type	Date	Memo	Account	Amount
<b>CHRIS EMMONS</b>				
Bill	09/22/2022	Embroidery - Reimbursement for Uniform cash payment	5050.1 · Uniforms	88.00
Total CHRIS EMMONS				88.00
<b>CITY OF ARCATA</b>				
Bill	09/07/2022	Service Period 08-07-22 to 09-06-22	Mad River	115.01
Bill	09/28/2022	Service period 08-28-22 to 09-27-22	Arcata	185.45
Total CITY OF ARCATA				300.46
<b>COASTAL BUSINESS SYSTEMS, INC</b>				
Bill	09/05/2022	Sharp and Lexmark copiers and printers. Annual HC property tax...	5200.1 · Copier	709.44
Total COASTAL BUSINESS SYSTEMS, INC				709.44
<b>CUMMINS SALES AND SERVICE</b>				
Bill	09/22/2022	Starter and freight	8211 · E8211	571.83
Total CUMMINS SALES AND SERVICE				571.83
<b>DEPARTMENT OF JUSTICE</b>				
Bill	09/06/2022	Fingerprinting x 4 new hires	5180.4 · Background Checks	196.00
Total DEPARTMENT OF JUSTICE				196.00
<b>ERIC WOOLSEY</b>				
Bill	09/27/2022	Mad River Station Painting	Mad River	3,500.00
Total ERIC WOOLSEY				3,500.00
<b>EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC</b>				
Bill	09/29/2022	Extinguisher service	5120.11 · Fire Extinguisher M...	27.22
Total EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC				27.22
<b>EUREKA RUBBER STAMP</b>				
Credit Card Charge	09/06/2022	Locker tag name plates x 4	5170 · OFFICE SUPPLIES	27.87
Total EUREKA RUBBER STAMP				27.87
<b>FDAC EBA</b>				
Bill	09/08/2022	October coverage and back charge for adding 4 new employees	5030.4 · Dental & Life Insura...	3,846.01
Total FDAC EBA				3,846.01
<b>FIRECOM</b>				
Bill	09/07/2022	Wired Headset under helmet radio transmit	8215 · E8215	799.96
Total FIRECOM				799.96
<b>FLEETPRIDE</b>				
Bill	09/29/2022	Car wash for McK Station	McK	31.47
Total FLEETPRIDE				31.47
<b>HARBOR FREIGHT TOOLS</b>				
Credit Card Charge	09/24/2022	Ratchet set and switch to replace starter on E8211	8211 · E8211	110.65
Total HARBOR FREIGHT TOOLS				110.65
<b>HENSELS</b>				
Bill	09/12/2022	Visqueen	8215 · E8215	37.96
Total HENSELS				37.96
<b>HUMBOLDT SANITATION</b>				
Bill	09/12/2022	August garbage service	McK	236.45
Total HUMBOLDT SANITATION				236.45
<b>INFINITE CONSULTING SERVICES</b>				
Bill	09/02/2022	Monthly IT Services	5180.8 · IT Services	2,565.81
Total INFINITE CONSULTING SERVICES				2,565.81
<b>INTERNATIONAL CODE COUNCIL, INC.</b>				
Credit Card Charge	09/22/2022	2022 Building, fire & residential code books	5180.16 · Subscriptions	767.07
Total INTERNATIONAL CODE COUNCIL, INC.				767.07

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10/06/22

Accrual Basis

ARCATA FIRE DISTRICT  
Expenses by Vendor Detail

September 2022

Type	Date	Memo	Account	Amount
<b>LIEBERT CASSIDY WHITMORE</b>				
Bill	09/13/2022	AR035-00001 General	5180.1 · Legal Services	42.50
Credit Card Charge	09/21/2022	LCW Training Webinar	5230.19 · Staff Training	100.00
Total LIEBERT CASSIDY WHITMORE				142.50
<b>MAD RIVER UNION</b>				
Bill	09/06/2022	FY22/23 budget hearing notice	5191.1 · Publications & Notices	96.00
Bill	09/06/2022	Legal Ad Notice of Hearing Schedule of fees update	5191.1 · Publications & Notices	104.00
Total MAD RIVER UNION				200.00
<b>MANUEL BURCIAGA</b>				
Bill	09/19/2022	fuel expenses transport E8216	5250.1 · Fuel	575.00
Bill	09/19/2022	Meal expense transport	5080.1 · Food/Rehab Supplies	66.06
Total MANUEL BURCIAGA				641.06
<b>MAPLE SERVICE, INC.</b>				
Bill	09/30/2022	Water heater repair	Arcata	1,094.30
Total MAPLE SERVICE, INC.				1,094.30
<b>MCK. COMM. SERVICES DISTRICT</b>				
Bill	09/14/2022	08-01-22 to 09-06-22	McK	180.33
Bill	09/14/2022	DCV 08-01-22 to 09-06-22	McK	25.76
Total MCK. COMM. SERVICES DISTRICT				206.09
<b>MCKINLEYVILLE ACE HARDWARE</b>				
Credit Card Charge	09/13/2022	Fuel tank maintenance supplies	McK	37.08
Bill	09/13/2022	Air filter, mophead, scrub pad	Mad River	23.97
Credit Card Charge	09/21/2022	Paint for Bayside property	Bayside	8.29
Bill	09/23/2022	Springs for mop bucket	McK	7.10
Bill	09/25/2022	Dorm project	Mad River	122.98
Total MCKINLEYVILLE ACE HARDWARE				199.42
<b>MCKINLEYVILLE OFFICE SUPPLY</b>				
Credit Card Charge	09/29/2022	Shipping cost for returninfg Masimo upgraders x2	5070.2 · Postage & Shipping	20.05
Total MCKINLEYVILLE OFFICE SUPPLY				20.05
<b>MERET</b>				
Credit Card Charge	09/05/2022	Two medical bags and two attachment bags	5140.1 · Medical Supplies	814.89
Total MERET				814.89
<b>MIDAMERICA HRA</b>				
Bill	09/15/2022	October HRA	5030.2 · Health Insurance (R...	21,872.43
Total MIDAMERICA HRA				21,872.43
<b>MITCHELL, BRISSO, DELANEY &amp; VRIEZE, LLP</b>				
Bill	09/30/2022	Fee schedule review, elections notice, appointment process, Bro...	5180.1 · Legal Services	240.50
Total MITCHELL, BRISSO, DELANEY & VRIEZE, LLP				240.50
<b>MOORE'S SLEEPWORLD INC</b>				
Bill	09/02/2022	New Mattresses all three stations	5080.3 · Station Furniture	5,000.00
Total MOORE'S SLEEPWORLD INC				5,000.00
<b>OFFICE DEPOT</b>				
Bill	09/07/2022	Laundry soap	Arcata	42.23
Bill	09/07/2022	trash bags, TP, paper towels, pine sol, batteries	Arcata	189.55
Bill	09/12/2022	AAA batteries	McK	6.76
Total OFFICE DEPOT				238.54
<b>OPTIMUM (SUDDENLINK)</b>				
Bill	09/07/2022	09-04-22 to 10-03-22	5060.5 · Cable TV & Internet	1,109.46
Total OPTIMUM (SUDDENLINK)				1,109.46
<b>PACIFIC GAS AND ELECTRIC</b>				
Bill	09/01/2022	McK 07-27-22 to 08-25-22	McK	1,146.96
Bill	09/08/2022	08-02-22 to 08-31-22	Arcata	995.37
Bill	09/21/2022	08-16-22 to 09-14-22	Mad River	399.49
Total PACIFIC GAS AND ELECTRIC				2,541.82



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10/06/22

Accrual Basis

ARCATA FIRE DISTRICT  
Expenses by Vendor Detail

September 2022

Type	Date	Memo	Account	Amount
<b>PERS / HEALTH</b>				
Bill	09/15/2022	Active Employee Premium	5030.1 · Health Insurance (E...	50,655.96
Bill	09/15/2022	Retiree Premium	5030.2 · Health Insurance (R...	3,441.01
Bill	09/15/2022	Active Employee Admin Fee	5030.1 · Health Insurance (E...	167.16
Bill	09/15/2022	Retiree Admin Fee	5030.3 · Retiree Health Admi...	83.53
Total PERS / HEALTH				54,347.66
<b>PIERSON BUILDING CENTER</b>				
Credit Card Charge	09/19/2022	Paneling for partition walls at MR	Mad River	556.85
Total PIERSON BUILDING CENTER				556.85
<b>PPG PAINTS</b>				
Bill	09/15/2022	Exterior Paint	Mad River	1,587.77
Bill	09/28/2022	Tape	Mad River	11.59
Total PPG PAINTS				1,599.36
<b>PRO PACIFIC AUTO REPAIR, INC.</b>				
Bill	09/14/2022	Inspect for the cause of FF accessories malfunctioning	8239 · E8239	266.06
Bill	09/20/2022	Head gasket repairs - ongoing deferred maintenance	8239 · E8239	26,663.12
Total PRO PACIFIC AUTO REPAIR, INC.				26,929.18
<b>RECOLOGY</b>				
Bill	09/07/2022	August service period	Arcata	57.88
Bill	09/07/2022	August service period	Mad River	57.88
Total RECOLOGY				115.76
<b>REDWOOD COAST PETROLEUM</b>				
Bill	09/08/2022	251 gas. 209 diesel	Mad River	2,877.14
Bill	09/21/2022	Diesel	Mad River	1,574.42
Bill	09/21/2022	Diesel	McK	1,642.73
Total REDWOOD COAST PETROLEUM				6,094.29
<b>SEAN CAMPBELL</b>				
Bill	09/20/2022	Reimbursement for postage charged to personal card	5070.2 · Postage & Shipping	142.79
Total SEAN CAMPBELL				142.79
<b>SILKE COMMUNICATIONS</b>				
Bill	09/13/2022	Warranty repair	5121.2 · Communication Equi...	14.69
Bill	09/13/2022	Antenna	5121.2 · Communication Equi...	136.11
Total SILKE COMMUNICATIONS				150.80
<b>STREAMLINE</b>				
Bill	09/01/2022	September web hosting	5180.9 · Web Page Hosting	370.00
Total STREAMLINE				370.00
<b>THE MILL YARD</b>				
Bill	09/15/2022	Station upgrades	Mad River	284.62
Bill	09/27/2022	Dorm Project	Mad River	390.38
Total THE MILL YARD				675.00
<b>THE STANDARD</b>				
Bill	09/19/2022	October LTD	5030.7 · Long Term Disability...	609.00
Total THE STANDARD				609.00
<b>THOMAS HOME CENTER</b>				
Credit Card Charge	09/21/2022	Paint for Bayside property	Bayside	11.63
Total THOMAS HOME CENTER				11.63
<b>TRACE ANALYTICS LLC</b>				
Bill	09/30/2022	Test Kits	5120.7 · SCBA	439.85
Total TRACE ANALYTICS LLC				439.85
<b>TRACTOR SUPPLY</b>				
Credit Card Charge	09/15/2022	Hand tool maintenance supplies E8211	5120.13 · Equipment Mainten...	30.34
Total TRACTOR SUPPLY				30.34
<b>TYLER SUNG</b>				
Bill	09/23/2022	EMT recertification fee reimbursement	5230.8 · Certifications	119.97
Total TYLER SUNG				119.97

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10/06/22

Accrual Basis

ARCATA FIRE DISTRICT  
Expenses by Vendor Detail

September 2022

Type	Date	Memo	Account	Amount
<b>UNITED STATES POSTAL SERVICE</b>				
Credit Card Charge	09/30/2022	Roll of stamps	5070.2 · Postage & Shipping	60.00
Total UNITED STATES POSTAL SERVICE				60.00
<b>VALLEY POWER SYSTEMS NORTH, INC.</b>				
Bill	09/13/2022	Major Repairs	8211 · E8211	31,178.55
Bill	09/19/2022	Trouble shooting	8216 · E8216	1,390.50
Total VALLEY POWER SYSTEMS NORTH, INC.				32,569.05
<b>VERIZON WIRELESS</b>				
Bill	09/09/2022	August 2 - Septembe 1	5060.1 · Phones - Landline &...	524.21
Total VERIZON WIRELESS				524.21
<b>WITMER PUBLIC SAFETY GROUP</b>				
Bill	09/23/2022	Assistant Chief Shield for Emmons	5050.6 · Shields & Badges	81.68
Total WITMER PUBLIC SAFETY GROUP				81.68
<b>TOTAL</b>				<b>252,312.72</b>

**Resolution Number: 21-247****A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MAKING FINDINGS PURSUANT TO GOVERNMENT CODE SECTION 54953, AS AMENDED BY ASSEMBLY BILL 361, AND AUTHORIZING THE CONTINUED USE OF VIRTUAL MEETINGS**

**WHEREAS**, as a result of the COVID-19 pandemic, the Governor issued Executive Order Nos. N-08-21, N-25-20 and N-29-20, which suspended certain provisions of the Ralph M. Brown Act to allow legislative bodies to conduct public meetings without strict compliance with the teleconferencing provisions of the Brown Act; and

**WHEREAS**, Assembly Bill 361, which was signed into law on September 16, 2021, amended Government Code section 54953, to provide relief from the teleconferencing provisions of the Brown Act under certain circumstances provided the legislative body makes certain findings; and

**WHEREAS**, as a result of the COVID-19 pandemic, the Governor proclaimed a state of emergency on March 4, 2020, in accordance with the section 8625 of the California Emergency Services Act, and the state of emergency remains in effect; and

**WHEREAS**, as a result of the COVID-19 pandemic, the Humboldt County Health Officer has imposed and has recommended measures to promote social distancing as more particularly set forth in his August 6, 2021, Order, among other prior orders and guidance.

**NOW THEREFORE**, the Arcata Fire Protection District Board of Directors does hereby find and resolve as follows:

1. That the Board has reconsidered the circumstances of the previously declared and existing state of emergency arising from the COVID-19 pandemic;
2. That the state of emergency continues to directly impact the ability of the members of the Board to meet safely in person, and further that local officials continue to impose or recommend measures to promote social distancing;
3. That the Board may continue to conduct public meetings in accordance with Government Code section 54953(e);
4. That the Board will reconsider the above findings within 30-days of this Resolution.

**ADOPTED, SIGNED AND APPROVED** at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes: Maynor, Mendosa, Rosen and Johnson

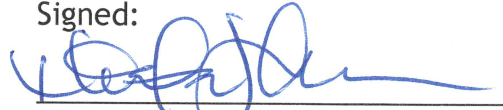
Nays: None

Abstain: None

Absent: None

**DATED:** October 12, 2021

Signed:



Nicole Johnson, President

Attest:



Becky Schuette, Board Clerk/Secretary

**ADOPTED, SIGNED AND APPROVED** at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes: Maynor, Mendosa, Rosen and Johnson

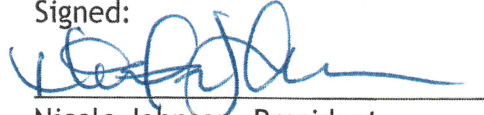
Nays: None

Abstain: None

Absent: None

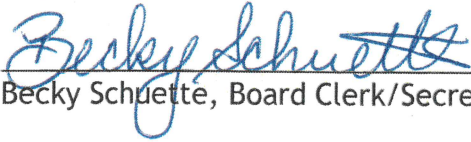
**DATED:** October 12, 2021

Signed:



Nicole Johnson, President

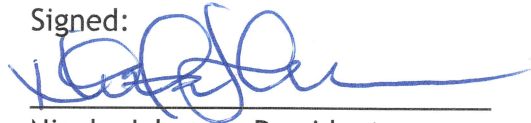
Attest:



Becky Schuette, Board Clerk/Secretary

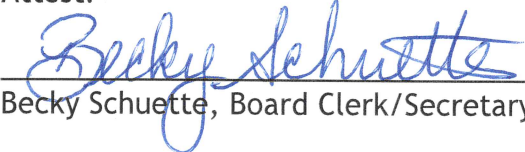
**EXTENSION ADOPTION DATE:** November 9, 2021

Signed:



Nicole Johnson, President

Attest:



Becky Schuette, Board Clerk/Secretary

**ADOPTED, SIGNED AND APPROVED** at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes: Maynor, Mendosa, Rosen and Johnson

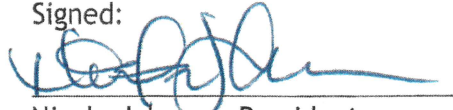
Nays: None

Abstain: None

Absent: None

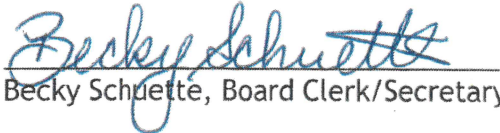
**DATED:** October 12, 2021

Signed:



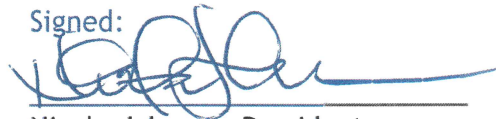
Nicole Johnson, President

Attest:

  
Becky Schuette, Board Clerk/Secretary

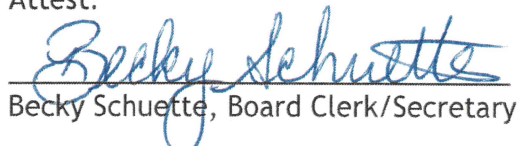
**EXTENSION ADOPTION DATE:** November 9, 2021

Signed:



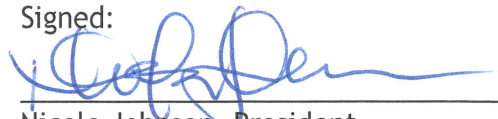
Nicole Johnson, President

Attest:

  
Becky Schuette, Board Clerk/Secretary

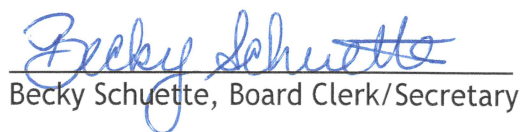
**EXTENSION ADOPTION DATE:** December 14, 2021

Signed:

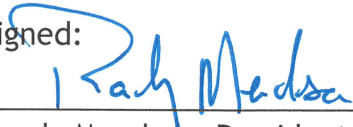


Nicole Johnson, President

Attest:

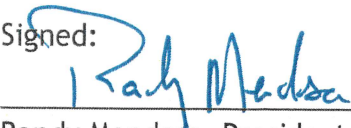
  
Becky Schuette, Board Clerk/Secretary

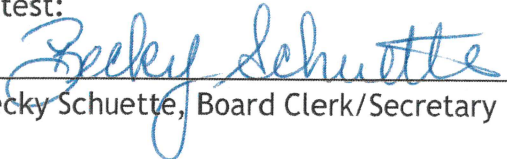
EXTENSION ADOPTION DATE: January 11, 2022

Signed:   
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Randy Mendosa, President

Attest:   
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Becky Schuette, Board Clerk/Secretary

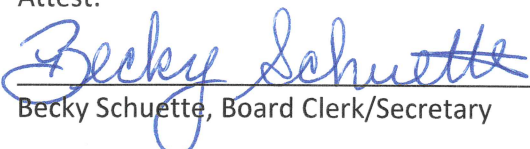
EXTENSION ADOPTION DATE: January 11, 2022

Signed:   
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Randy Mendosa, President

Attest:  
  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: February 8, 2022

Signed:   
\_\_\_\_\_  
Randy Mendosa

Attest:  
  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary



EXTENSION ADOPTION DATE: January 11, 2022

Signed:

  
\_\_\_\_\_  
Randy Mendosa, President

Attest:

  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: February 8, 2022

Signed:

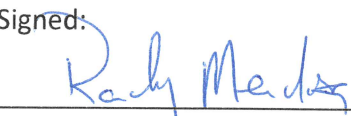
  
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Randy Mendosa

Attest:

  
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Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: March 8, 2022

Signed:

  
\_\_\_\_\_  
Randy Mendosa, President

Attest:

  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: April 12, 2022

Signed:

  
\_\_\_\_\_

Randy Mendosa, President

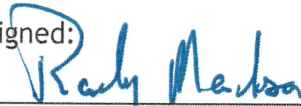
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Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: April 12, 2022

Signed:



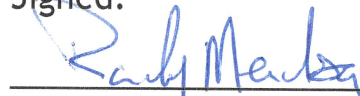
Randy Mendosa, President

Attest:

  
Becky Schuette, Board Clerk/Secretary


EXTENSION ADOPTION DATE: May 10, 2022

Signed:

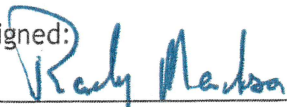



Randy Mendosa, President

Attest:

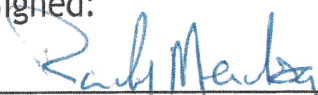
  
Becky Schuette, Board Clerk/Secretary

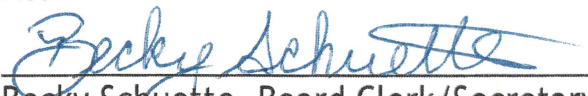
EXTENSION ADOPTION DATE: April 12, 2022

Signed:   
\_\_\_\_\_  
Randy Mendosa, President

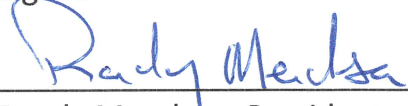
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Becky Schuette, Board Clerk/Secretary

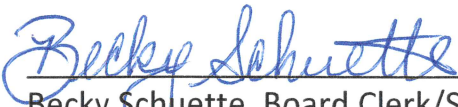
EXTENSION ADOPTION DATE: May 10, 2022

Signed:   
\_\_\_\_\_  
Randy Mendosa, President

Attest:  
  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: June 14, 2022

Signed:   
\_\_\_\_\_  
Randy Mendosa, President

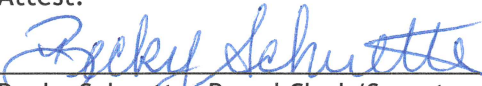
Attest:  
  
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Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: August 9, 2022

Signed:

  
\_\_\_\_\_  
Randy Mendosa, President

Attest:

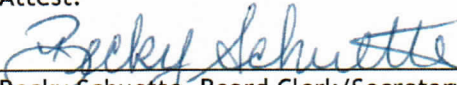
  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: August 9, 2022

Signed:

  
\_\_\_\_\_  
Randy Mendosa, President

Attest:


  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: September 13, 2022

Signed:

  
\_\_\_\_\_  
Randy Mendosa, President

Attest:

  
\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

EXTENSION ADOPTION DATE: October 11, 2022

Signed:

\_\_\_\_\_  
Randy Mendosa, President

Attest:

\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary

# Correspondence & Communications

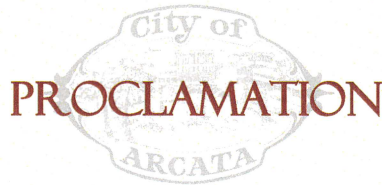
THANK  
*You*

10.3.22

To  
Arcata Fire District Firefighters  
Small token of my appreciation  
for all the medical assistance  
you provided my wife Peggy  
Garrison. She passed on Sept 18<sup>th</sup>  
at St. Joseph Hospital in Eureka  
The calls were for the  
Clay Rd. Mck address. a  
Two story house

Thank you again  
40 Charles Garrison





*in Recognition of*  
**FIRE PREVENTION WEEK**  
*October 9-15, 2022*

**WHEREAS**, home, the place people often feel safest from fire, is actually where they are at greatest risk, with 74 percent of all U.S. fire deaths occurring in homes; and

**WHEREAS**, people are more likely to die in a home fire today than they were in 1980. Newer homes are built with lightweight materials that burn faster than older home constructions, and many of today's products and furnishings produce toxic gases and smoke when burned, making it impossible to see and breathe within moments. These conditions create a much shorter timeframe, as little as one to two minutes, for people to escape after the smoke alarm sounds; and

**WHEREAS**, paying attention to your surroundings, looking for available exits in the event of a fire or other emergency, and taking the smoke alarm seriously if it sounds can make a potentially life-saving difference in a fire or other emergency; and

**WHEREAS**, home fire escape plans should be developed by all household members and practiced twice a year to ensure that everyone knows what to do in a real fire; and

**WHEREAS**, Arcata's first responders are dedicated to reducing the occurrence of home fires and home fire injuries through prevention and protection education; and

**WHEREAS**, the 2022 Fire Prevention Week theme, "Fire Won't Wait. Plan Your Escape," promotes potentially life-saving messages that can mean the difference between life and death in a fire. Developing a home escape plan with all members of the household and practicing it regularly ensures that everyone knows what to do when the smoke alarm sounds and uses that time wisely.

**NOW, THEREFORE, BE IT PROCLAIMED** that the City Council of the City of Arcata hereby recognizes **October 9-15, 2022**, as **FIRE PREVENTION WEEK** throughout this community. The Council is committed to ensuring the safety and security of all those living in and visiting Arcata and urges Arcatans to participate in the many public safety activities and efforts of the Arcata Fire District and emergency services during Fire Prevention Week 2022.

*Dated: October 5, 2022*



  
 Stacy Atkins-Salazar  
 Mayor



## COMMITTEE REPORT Item 2.c.

**Date:** September 13, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Measure F Citizen's Advisory Committee

---

**Background:**

Measure F was approved by voters in the September 2020 election.

Measure F was a repeat of the failed ballot Measure R from March 2020, which was based on District needs and financial projections from Fiscal Year 2019/20. At that time, tax revenue was expected to generate \$2.2 million, which would be available to the District in Fiscal Year 2021/22, specifically, the end of January 2022.

In an effort to increase voter acceptance for Measure F, the Arcata Fire Protection District recommended provisions establishing and appointing members to a Citizens Advisory Committee to monitor and provide oversight of the voter-approved special tax funds.

The Measure states that "Upon receipt of the special taxes, the District shall cause those funds to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.1. Funds deposited into this account cannot be used for any other purpose than those outlined in Section 2 of Ordinance 20-20."

**Section 2 of Ordinance 20-20:** *"The proceeds from this special tax shall be used solely for the purpose of providing fire protection, rescue, and emergency medical services within the District. In particular, the special tax will be used to maintain and improve the current level of community-based fire protection services provided by the District. This includes annual budget support to maintain current firefighter positions, and provide for adequate firefighting equipment, apparatus, and necessary capital improvements, consistent with the needs of the residents of the District and the Fire Protection District Law of 1987."*

**Committee Purpose:**

The purpose of the Committee shall be to inform the public at least annually in a written report concerning the expenditure of the funds received, or expected to be received, by the District.

In carrying out this purpose the Committee shall:

- Become familiar with current and projected District revenues and expenditures.
- Acknowledge that the Committee shall not have the authority to override, or veto, any District determination to expend or commit funds in a particular manner.
- Ensure that an annual independent financial audit or performance audit is performed that is satisfactory to the Committee.

- Make a determination that 2020 Special Tax (Measure F) are expended only for the purpose established by Ordinance 20-20.
- Advise the public as to whether the District is in compliance with the requirements of Ordinance 20-20.
- Provide an annual report of findings of the Committee of expenditures from the 2020 Special Tax (Measure F) are compliant with Ordinance 20-20.
- Participate in a public forum reviewing expenditures of funds derived from the 2020 Special Tax (Measure F).
- Work collaboratively with the District staff and Board and members of the public to address potential public concerns about the expenditure of funds derived from the 2020 Special Tax (Measure F).

### **Goals from Measure F:**

Specific goals for the funds produced by 2020 Special Tax (Measure F) were publicized:

- Restore eight (8) vacant positions that had been frozen due to budget cuts.
  - Re-open the third fire station to ensure safe and rapid emergency, fire and medical responses.
  - Ensure adequate dollars are applied to the Vehicle Replacement Fund to address aging firefighting equipment as need.
  - Replenish the emergency reserve funds spent over the past three budget cycles to maintain three staffed and operational stations 24/7/365.
- 

### **Year 1 (Fiscal Year 21/22) for the 2020 Special Tax**

#### **Priorities & Goals Year 1 (July 2021 - June 2022)**

1. Hire and train five firefighters. Conduct promotions to fill two open chief officer positions
2. Re-open closed fire station after new firefighters are trained.
3. Set aside \$200,000 for the equipment and vehicle replacement fund.

#### ***The FY 21/22 Realities***

The District received \$2,318,000 in January 2022 from the Special Tax funds.

Goals 1 and 2: Difficulties in staff recruitment resulted in delays in hiring and staffing the third fire station for re-opening.

Goal 3: The District was successful in setting aside \$200,000 for the equipment and vehicle replacement fund.

Between January 2021 and April 2021, four employees left the District for other agencies. Firefighter/Engineer interviews were held in January 2021 and five recruits were hired and began training in May 2021. During this time period, the suppression staff moved their shifts to a 72-96 work schedule, forcing equitable overtime across the labor group and maintaining the minimum staffing levels for two stations. By November 2021, two more suppression staff departed.

Two more recruits starting February 2022 with one more starting in April 2022. By the end of the Fiscal Year, the District was at a net loss of 1 full time suppression position. Any further hiring of Captains and Engineers had been placed on hold until the labor contracts were in place.

Another staffing change occurred in November 2021 when the Board and Chief agreed to eliminate the three shift Battalion Chief positions and combine duties into two Assistant Chief positions. Assistant Chief interviews were conducted in May 2022 with no viable candidates found.

In April 2022, labor contracts were finalized, shift employees returned to the 48/96 work schedule and the replacement engine was ordered.

### Fiscal Year 21/22 Budget

At the June 14, 2022, Regular Board Meeting, the Board adopted the Preliminary Budget for Fiscal Year 2022/23 based on roll-over amounts from the 2021/22 Fiscal Year. To date, staff is still waiting for the current (fiscal year end) account registers from the Humboldt County Auditor-Controller's Office (requested July 27<sup>th</sup>), which would provide the ability to close out the previous fiscal year books as well as much stronger projections for the next fiscal year.

The following chart is the draft close out of the Fiscal Year 21/22 budget.

	General Operating Fund	2006 Benefit Assessment (1)	2020 Special Tax (2)	Prevention Program (3)	Grants	Striketeam Reimburse	TOTAL
<b>Revenue Sources</b>							
County Tax Revenue	\$2,317,421	-	-	-	-	-	\$2,317,421
District Assessment & Tax	-	\$1,463,000	\$2,318,000	-	-	-	\$3,781,000
Use of Money	\$313	-	-	-	-	-	\$313
Intergovernmental	\$53,605	-	-	-	\$0	\$51,908	\$105,512
Charges for Service	\$11,794	-	-	\$52,232	-	-	\$64,025
Other Revenue	\$19,816	-	-	-	-	-	\$19,816
<b>Total Revenue</b>	<b>\$2,402,947</b>	<b>\$1,463,000</b>	<b>\$2,318,000</b>	<b>\$52,232</b>	<b>\$0</b>	<b>\$51,908</b>	<b>\$6,288,087</b>
<b>Expenditures and Appropriations</b>							
Personnel	\$1,203,000	\$882,006	\$882,006	\$45,576	-	\$10,329	\$3,022,916
Services & Supplies	\$253,594	\$207,294	\$211,255	\$26,749	-	\$0	\$698,893
Debt Service	\$13,026	\$13,026	\$13,026	-	-	-	\$39,078
Capital Expense	\$0	-	\$70,279	-	-	-	\$70,279
Operating Fund Transfers Out	\$378,839	\$0	\$378,839	-	-	-	\$757,678
<b>Total Expenditures</b>	<b>\$1,848,459</b>	<b>\$1,102,326</b>	<b>\$1,555,405</b>	<b>\$72,325</b>	<b>\$0</b>	<b>\$10,329</b>	<b>\$4,588,843</b>
<b>Fund Balance</b>	<b>\$554,489</b>	<b>\$360,674</b>	<b>\$762,595</b>	<b>(\$20,093)</b>	<b>\$0</b>	<b>\$41,579</b>	
			<b>Revenue to or (from) County Treasury Account</b>				<b>\$1,699,244</b>

### DISCUSSION:

On August 10, 2022, the three current members of the Citizen's Advisory Committee met with Chief McDonald who provided the review of the funding measures, along with the published year 1 goals. The committee was also presented with a briefing as to the reality of the first year of Measure F (2020 Special Tax) funding and allocation. The committee and staff also discussed the status of the projected \$762,595 in unspent Measure F (2020 Special Tax) revenue. The published Year 2 goals from the funding measure were also discussed, along with the current reality of hiring employees, ongoing healthcare costs, and the affect that the CalPERS investments are having on the retirement costs.

### FINDINGS:

We find that the District has expended funds from the 202 Special Tax for the purpose established by, and is in compliance with, Ordinance 20-20.

We find the District estimates of \$2,318,000 in revenue from the 2020 Special Tax are accurate but are still waiting on the fiscal year close out report from the County Auditor's office. We concur that \$1,555,405 was expended on 1/3 of the personnel and operations.

We endorse the recommendation of staff to hold the balance of the unspent 2020 Special Tax revenue in reserve for future use towards the mandatory fiscal obligation of the CalPERS unfunded accrued liability payment.

We concur that Goals 1 and 2, that were established by Measure F, were not met but are in process. We agree with staff's statements that the difficulties in recruiting new employees and the continued departure of employees delayed these goals.

We concur that District was successful in setting aside \$200,000 for the equipment and vehicle replacement fund.

At the time this committee developed this report, the FY 21/22 audit was not yet completed. As staff reported, the audit will be completed in October and presented to the District sometime after.

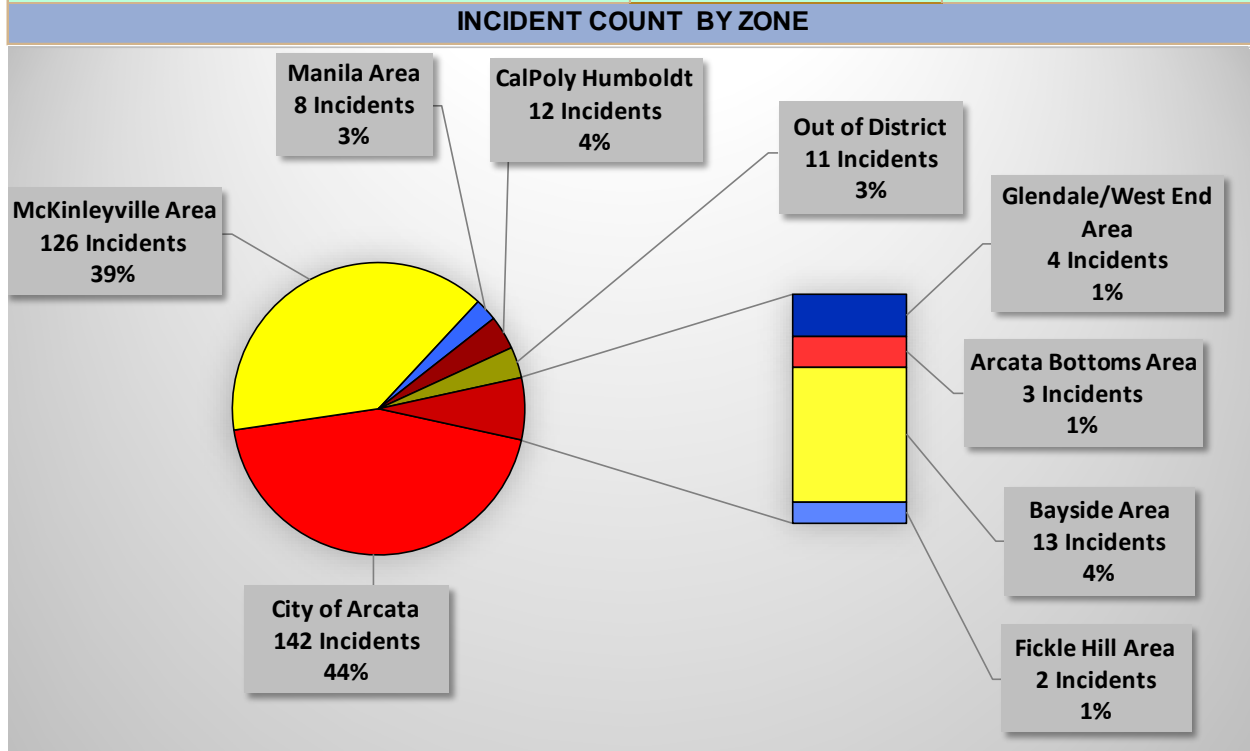
**Date:** October 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Fire Chief's Monthly Report

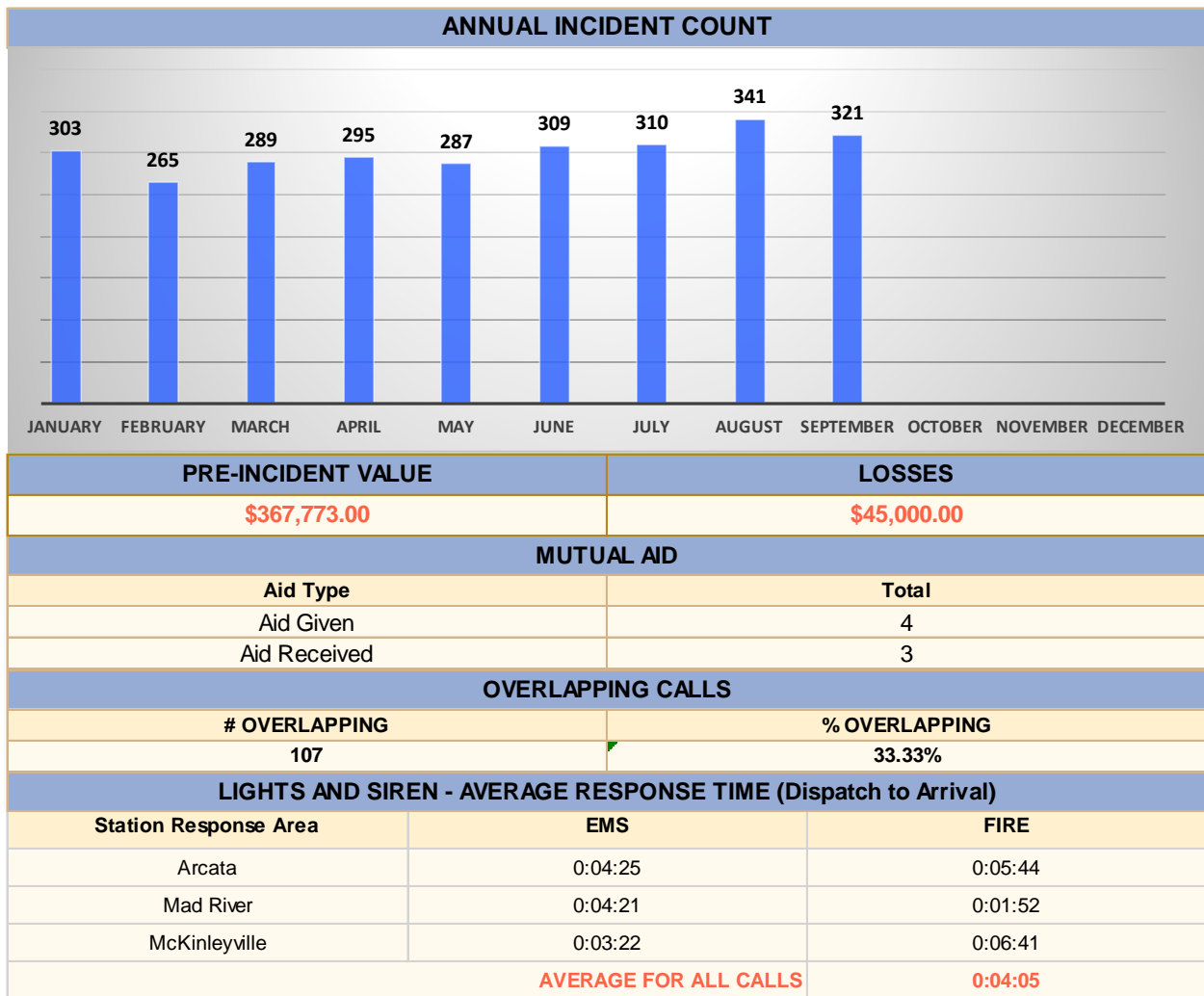
## Monthly Incident Activity

### September Notable Incidents

- 9/11/2022 Mutual Aid to HBF - Commercial Structure Fire –Eich Road, Eureka
- 9/27/2022 Mutual Aid to HBF - Commercial Structure Fire –Broadway Road, Eureka
- 9/29/2022 Residential Structure Fire – 5000 Blk Dows Prairie Road, McKinleyville – The residence sustained internal and external damage from a fire on the rear deck. Cause accidental.

MONTHLY INCIDENT COUNT		
Fires	26	8.10%
Overpressure rupture, explosion, overheat - no fire	0	0.00%
Rescue & Emergency Medical Service	159	49.53%
Hazardous Condition (No Fire)	4	1.25%
Service Call	32	9.97%
Good Intent Call	64	19.94%
False Alarm & False Call	25	7.79%
Severe Weather, Natural Disaster, & Other	0	0.00%
Incomplete	11	3.43%
<b>TOTAL</b>	<b>321</b>	<b>100.00%</b>





## Monthly Operations Report

**September Overtime Hours** - Suppression staff covered **288** hours of mandatory OT to maintain minimum staffing levels. On September 8 all three stations were opened and staffed for the rest of the month.

**Training Highlights – 145 hours** of training that included, new rescue tool orientation, auto-ex refresher, pump operations, VLU training, EMS refresher.



*Photos of crews receiving instruction from the vendor on the operation of the new battery powered rescue tools. Tools funded by Humboldt County Measure Z*

## Apparatus and Station Maintenance and Repair Report

*E8211 Out of Service – Starter issues*  
E8215 In Service @ Arcata  
*E8216 Out of Service – Indefinitely*  
E8217 In Service @ McK  
E8239 In Service @ Mad River  
R8274 In Service @ McK  
WT8258 In Service @ Arcata  
A8241 In Service @ McK  
L8291 In Service @ Mad River  
L8295 In Service @ Arcata  
U8205 In Service as C8200  
U8206 In Service as Prevention  
U8207 In Service as C8202  
U8209 In Service @ McK

McKinleyville Station -

Mad River Station – Painting completed, Dorm room update is underway

Arcata Station – Both water heaters repaired

Bayside Property – Grass was mowed and the drilling for the Phase 2 study was completed

## Monthly Administrative Report

**Prevention Bureau Office Assistant Recruitment** – The position was advertised on Indeed.com. There were almost 2 dozen resumes received in 24 hours. Interviews were conducted and a conditional offer was made. The candidate is currently in background and will likely start mid-month.

**Engineer/Firefighter Recruitment** - There is one opening to fill. The position was advertised, and 5 applications were received. The interviews will take place on October 13 and anticipated to start mid-November.

**Retiree Health Insurance** – As of the date of this report, 10 out of the 14 (in -state) retirees have contacted the office or verified that they have made the switch. Frank Toste would like to register that he is switching under protest.

**Out of Office Notification** – I will be out of the office November 4 – 13. AC Emmons will be acting Fire Chief and fill in for me at the November Board meeting.

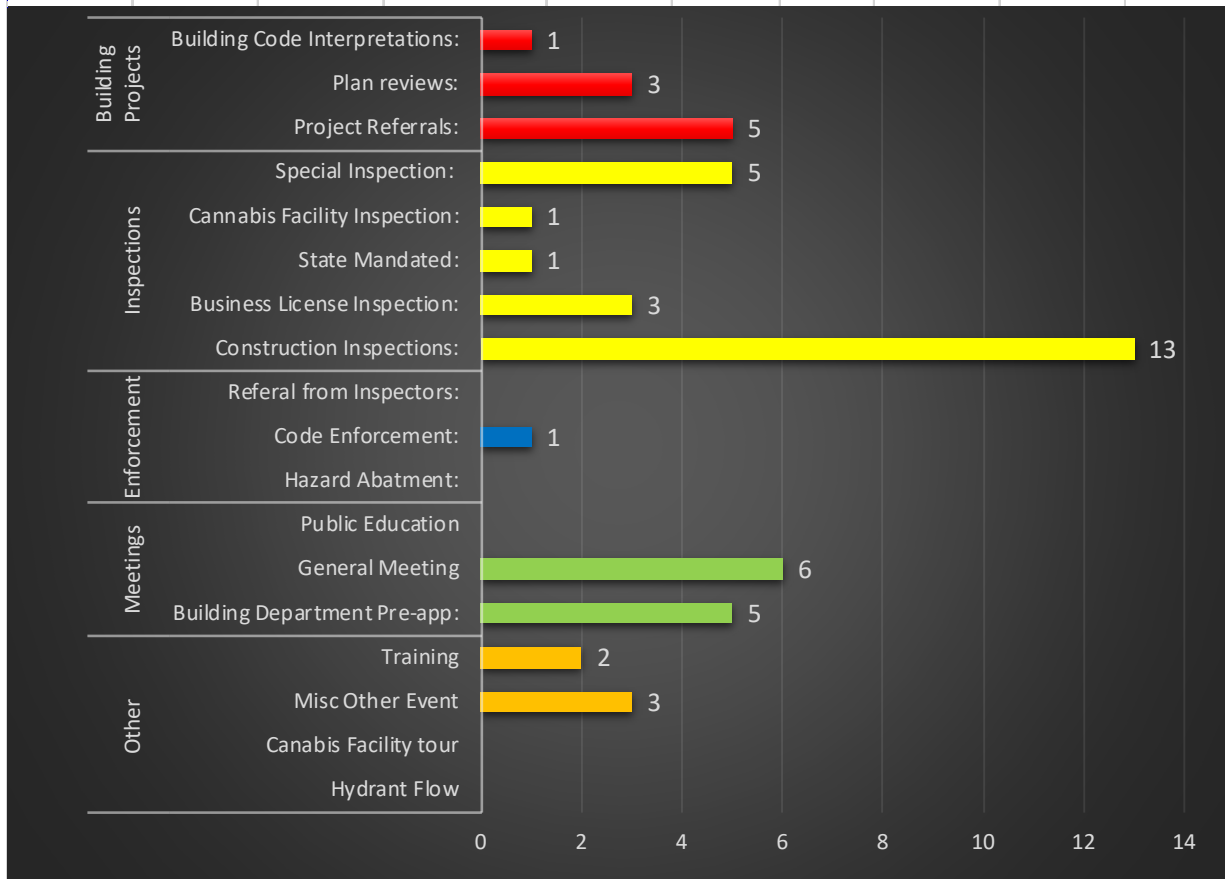
**Annexation** – Nothing new to report.

**Station Signs** – Nothing new to report

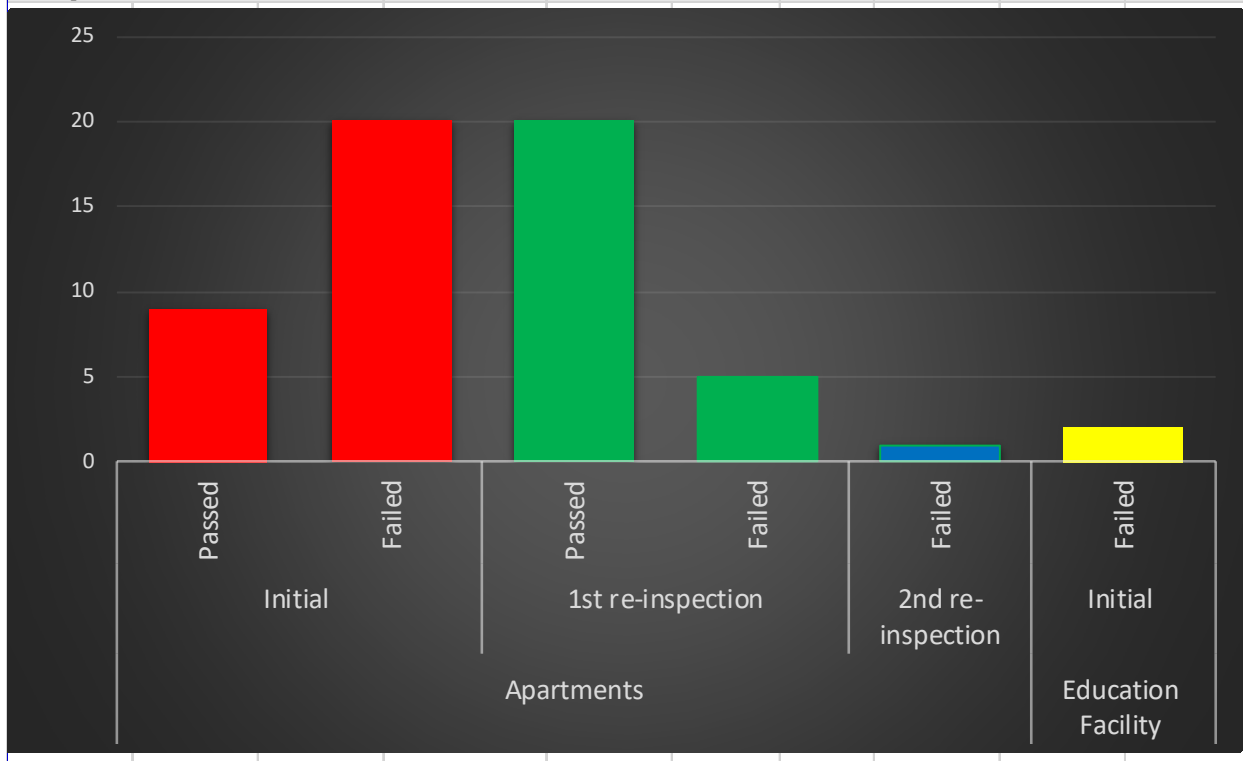


# Fire Prevention Report

**Fire Marshal Position** Hours worked **65 hours**



**Inspector Position** Hours worked **74 hours**



# Revenue Recovery

<b>Insurance Claims</b>	<b>Last Month</b>		<b>All Year</b>	
	Claims Submitted	6	\$1,440.00	46
Payments Received by FRUSA	3	\$5,709.21	25	\$19,917.45
Claims Denied	0	\$0.00	2	\$696.00
NON-BILLABLE - (INADAQUATE INFO PROVIDED BY FD)	0	\$0.00	0	\$0.00
Drafts	0	\$0.00	0	\$0.00
Non-Billable (Other)	2	-	6	-
In Progress	2	-	21	-

## Inspection Fees Paid

Payments last month <b>\$2,962.85</b> (19) Invoices	Payments this year <b>\$29,647.38</b> (190) Invoices
	Payments last year <b>\$41,689.25</b> (261) Invoices

Billing Status	Count	FD Amount
Open -30	27	\$3885.50
Open -60	3	\$443.25
Open -90	2	\$278.00
Open -90+	0	\$0.00
Sent to collections	19	\$2790.63
<i>Accounts Receivable</i>		<b>\$7397.38</b>

# District Business

**Date:** October 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Accept the Actuarial Valuation and GASB 75 Report for Fiscal Year End June 30, 2022

---

### **Background**

The primary objectives of this actuarial valuation report of the District's other post-employment benefits ("OPEB") plan are to (1) Recalculate plan liabilities as of June 30, 2021, in accordance with GASB 75's biennial valuation requirement and (2) Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2022.

GASB 75 information provides a consistent format and content for state and local governmental employers about financial support for OPEB and provides decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. GASB 75 establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.

The valuation report identifies the GASB 75 compliant methods and assumptions used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Differences in results from the prior fiscal year end report are identified, quantified and explained. The report also summarizes the underlying employee data and plan provisions used to prepare the benefit and liability projections.

The provide information required by GASB 75 to our accountant and auditor so that the findings may be reported in the District's financial statements for the fiscal year ending June 30, 2022. All required exhibits and additional (not required) supplemental background information is included to facilitate the auditor's review and prepared the accounting entries.

### **Recommendation**

Staff recommends the Board accept the Actuarial Valuation and GASB 75 Report FYE June 30, 2022, as prepared by MacLeod Watts, Inc.

### **District Funds Requested/Required**

- No Fiscal Impact/Not Applicable
- Included in Budget
- Additional Appropriation Requested

### **Alternatives**

Board Discretion

### **Attachments**

- Attachment 1 – PowerPoint Presentation
- Attachment 2 – Actuarial Valuation and GASB 75 Report FYE June 30, 2022

# MacLeod Watts

Actuaries & Consultants  
OPEB and Pension Services for Public Agencies

## **Arcata Fire Protection District**

Overview of June 30, 2021 Actuarial Valuation  
Of Other Post-Employment Benefits (OPEB)





PRIMARY PURPOSE OF  
THIS REPORT

Valuation reports can be for many purposes, most commonly for

- Accounting (audit)
- Plan funding

This report provides information for accounting purposes.

## BASICS OF THE ACTUARIAL VALUATION

*Whether pension or OPEB, the basic approach is the same:*

- We confirm plan eligibility and benefits: Who gets how much for how long
- We make a lot of assumptions about unknown future events.
- We put a price tag on it all in today's dollars ("discounted")  
*Present Value of Future Benefits – PVFB*  
**The lower the discount rate the higher the liability**
- We allocate the total expected benefit cost (the PVFB) for each person to the years we expect the person to work.  
*Past service (TOL or Actuarial Accrued Liability)*  
*Current service – Service Cost or Normal Cost*  
*Future Service – Future Service Costs or Normal Costs*

## THESE QUESTIONS LEAD TO SOME ASSUMPTIONS

### ***Assumptions are just that.***

They may be questioned.

We are prepared to explain and discuss any of the assumptions used in the valuation.

- How long will retirees receive benefits?  
(Mortality, life expectancy)
- Do dependents get any benefits? While the retiree is alive? As survivors?
- Will benefits increase in the future?  
(Healthcare trend, bargained increases)
- What is the probability this current employee will stick around and retire from this agency?  
(Termination/withdrawal rates)
- If he/she does retire, at what age retire?  
(Retirement rates)
- Will the new retiree take the coverage or waive it?  
(Participation rates)
- Will the retiree cover dependents? Which plan will they choose? Will they keep coverage until death or drop it? And so on ....



WHAT TYPES OF LIABILITY  
ARE BEING VALUED IN  
THIS REPORT?

- **Explicit subsidy** – typically direct (cash) benefits paid by the employer for health or life ins to terminated or retired employees 89.7%
- **Implicit subsidy** – indirect (hidden) premium subsidy when a blended premium rate applies for actives and retirees or in cases where the employer is in a pooled health plan 10.7%
- **Pool subsidy** – another indirect premium subsidy that applies to Medicare retirees on Medicare supplement plans. Since active employees are not subsidizing these retirees, other Medicare retirees in the pool may be subsidizing or being subsidized by Authority Medicare retiree premiums. -0.4%

## OPEB VALUED – IMPLICIT SUBSIDY

The actuary calculates the implicit subsidy for each current or future retiree as the difference between:

- Projected retiree claims
- Projected premium rates charged for retirees.

On average, medical/Rx claims increase as we age. Suppose the average age of active members and pre-Medicare retirees is age 50. Those over age 50 are likely to have higher monthly claims than those under age 50.

Almost all retirees are in this older age group.

The implicit subsidy is basically a retiree ‘price break’ on the fair cost of coverage.

Note: It doesn’t matter what portion of premium is paid by the retiree and how much is paid by the District. The latter is the explicit subsidy amount.

WHY MUST WE INCLUDE  
THE IMPLICIT SUBSIDY OR  
POOL SUBSIDY LIABILITY IF  
IT DOES NOT REQUIRE ANY  
NEW FUNDS?

There is no new money coming from the District to cover the implicit subsidy or pool subsidy for retirees. *So why is there a liability added for this in the report?*

This is a very common question.

**The reason this is required is because the booking of liability for accounting purposes is different for active healthcare and for retiree healthcare.**

- Only the current year's cost is booked for active employee healthcare expense
- For current and expected future retirees, the healthcare liability is "frontloaded" and expensed and accumulated over the years when the employee is working, not in the years when the benefits are paid.

## BASIC VALUATION RESULTS JUNE 30, 2021

<b>Valuation Date</b>	<b>6/30/2021</b>		
<b>Fiscal Year Ending</b>	<b>6/30/2022</b>		
<b>Measurement Date</b>	<b>6/30/2021</b>		
Discount rate	2.18%		
<b>Number of Covered Employees</b>			
Actives	16		
Retirees	18		
Total Participants	34		
OPEB Subsidy Type	Explicit	Implicit	Total
<b>Actuarial Present Value of Projected Benefits</b>	14,302,727	2,357,546	16,660,273
<b>Total OPEB Liability (TOL)</b>			
Actives	3,259,546	617,502	3,877,048
Retirees	6,541,744	512,435	7,054,179
TOL	9,801,290	1,129,937	10,931,227
Fiduciary Net Position	-		
<b>Net OPEB Liability</b>	10,931,227		
<b>Service Cost</b>			
For the period following the measurement date	296,373	71,643	368,016

## CHANGES SINCE PRIOR VALUATION

The Accounting Liability (the TOL) increased from \$9.8 million to \$10.9 million.

This is about \$1.1 million higher than reported at fiscal year end 2021.

About \$408,000 of this difference was expected; the remaining \$715,00 was unexpected.

### **Here are the key factors in these unexpected differences.**

- The discount rate decreased from 2.66% to 2.18%,  
*Remember, the lower the discount rate, the higher the liability.*
- We updated our assumptions about future healthcare costs increases
- The change from PERS Choice to PERS Platinum had some impact.
- There were two more new retirees than expected.

HOW DO THOSE VALUATION  
RESULTS TRANSLATE INTO  
WHAT GOES INTO THE  
FINANCIAL STATEMENTS?

The Key items reported in the OPEB note to the financial statements are:

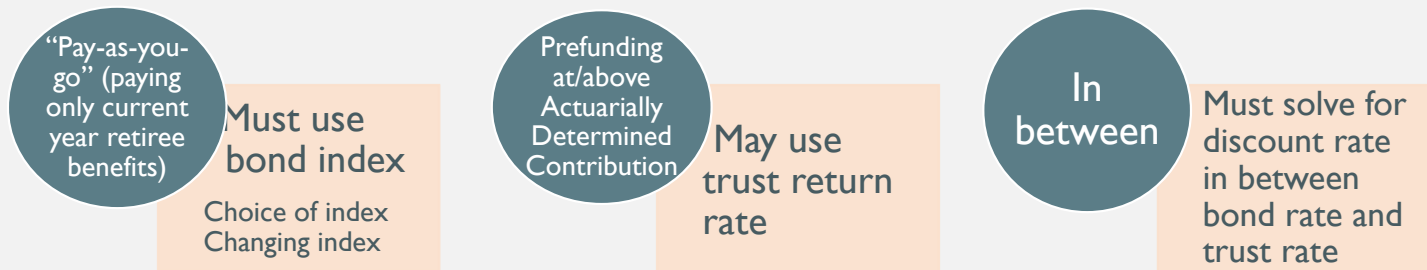
1. The Net OPEB Liability (Liability minus Assets). If trust assets = 0 then the Total OPEB Liability is reported.
2. Unexpected changes in the liability since the prior year must be identified. Except for benefit changes, only a portion of the change is recognized immediately; the rest gets deferred and gradually recognized.
3. The expense includes the differences between the prior year liability, the current year liability plus the portion of deferred costs or inflows that get recognized *this year*.
4. The District's contributions toward retiree benefits count against the expense. If the District also contributes to the trust, those trust contributions will also be reflected.



## BENEFITS OF PREFUNDING

- Higher discount rate, lower liability
- Can offset the (now lower) liability by the trust asset value
- Improved benefit security
- Cost of borrowing improved
- Taxpayer equity

## WHAT DISCOUNT RATE APPLIES?







## HOW MUCH TO FUND

- Unlike the CalPERS pension plan, prefunding of an OPEB plan is not required
- Partial funding is an option but has consequences:
  - Contributing at levels less than 100% of a “rolling” 5-year average of the Actuarially Determined Contribution (ADC) will likely require a less favorable calculation of liability for accounting purposes.
  - A lower “blended” discount rate would be used for financial reporting – higher than a bond rate but less than the full trust rate. A lower discount rate results in a higher liability
  - Causes OPEB liability to be greater due to the lower discount rate
- The District has established an OPEB trust with CERBT but not yet made contributions to it.

**COMPARE CHANGE IN OPEB LIABILITY  
AT BOND RATE VERSUS TRUST RETURN RATE**

<b>Arcata FPD Total OPEB Liability (TOL) As of 6/30/2021 at 2 Discount Rates</b>		
2.18% Bond Index Rate	6.10% Assumed Trust Return	% Decrease
<b>\$ 10,931,227</b>	<b>\$ 6,281,010</b>	<b>43%</b>

## ILLUSTRATE ACTUARIALY DETERMINED CONTRIBUTION FOR FISCAL YEAR END 2022

Discount Rate	6.10%
Actuarial Accrued Liability (projected)	\$ 6,281,010
Actuarial Value of Assets (projected)	-
Unfunded Actuarial Accrued Liability (UAAL)	6,281,010
Amortization Factor*	20.1650
<b>Actuarially Determined Contribution for FYE 2022</b>	
Amortization of UAAL	311,480
Normal Cost	148,730
Interest to Fiscal Year End	28,073
<b>Total ADC</b>	<b>\$ 488,283</b>

Note that the 6.10% discount rate used for ADC development is used to illustrate a hypothetical expected long-term rate of return for an OPEB trust.

\*Determined on a level % of pay basis over a closed 30 year period; 30 years remain for FYE 2022

The actual expected long-term rate of return will be based on the trust's investment strategy and fees.

1 Implicit subsidy contribution	\$ 8,648
Additional payments needed to meet ADC	479,635
2 <i>Estimated agency paid premiums for retirees</i>	\$ 325,680
3 <i>Estimated agency contribution to OPEB trust</i>	\$ 153,955
<b>Total Expected Employer Contributions (1+2+3)</b>	<b>\$ 488,283</b>

QUESTIONS?

# MacLeod Watts

August 22, 2022

Justin McDonald  
Fire Chief  
Arcata Fire Protection District  
2149 Central Avenue  
McKinleyville, CA 95519

Re: Arcata Fire Protection District Other Postemployment Benefits  
June 30, 2021, Actuarial Valuation and GASB 75 Report for Fiscal Year End June 30, 2022

Dear Chief McDonald:

We are pleased to enclose our report providing actuarial information for the other post-employment benefit (OPEB) liabilities for the Arcata Fire Protection District (the District). The report's text describes our analysis and assumptions in detail.

The primary purposes of this report are to:

1. Recalculate plan liabilities as of June 30, 2021, in accordance with GASB 75's biennial valuation requirement.
2. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2022.

The information included in this report reflects our understanding that the District will continue financing its OPEB liability on a pay-as-you-go basis. Please let us know if you would like us to prepare an illustration of how prefunding impacts the OPEB liability required to be reported under GASB 75.

The valuation results are based on the employee data and details on plan benefits provided to us by the District. As with any analysis, the soundness of the report is dependent on the inputs. We encourage you to review the information shown in the report to be comfortable that it matches your records.

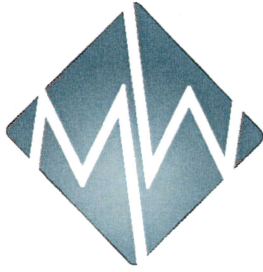
We appreciate the opportunity to work on this analysis and acknowledge the efforts of District staff who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA  
Principal & Consulting Actuary

Enclosure



*Arcata Fire Protection District*

Actuarial Valuation of Other  
Post-Employment Benefit Programs  
As of June 30, 2021

Development of OPEB Prefunding Levels  
& GASB 75 Report for the FYE June 20, 2022

Submitted August 2022

MacLeod Watts

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## A. Executive Summary

This report presents the results of the June 30, 2021, actuarial valuation and accounting information regarding the other post-employment benefit (OPEB) program of the Arcata Fire Protection District (the District). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2022.

Important background information regarding the valuation process can be found in Addendum 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

We expect that the results of the June 30, 2021, valuation will also be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2023. If there are any significant unexpected changes in the retiree population, plan benefits or OPEB funding policy, an earlier valuation may be appropriate.

### OPEB Obligations of the District

The District offers continuation of medical coverage to its retiring employees. This benefit may create one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District pays a portion of medical premiums for qualifying retirees. Details are provided in Supporting Information Section 2.
- **Implicit subsidy liabilities:** An "implicit subsidy" exists when premiums are developed using blended active and retiree claims experience. In this situation, premiums charged for retirees may not be sufficient to cover expected medical claims<sup>1</sup> and the premiums charged for active employees are said to "implicitly subsidize" retirees. This OPEB program includes implicit subsidy liabilities for retiree coverage prior to coverage under Medicare. We assumed no implicit subsidy liability exists with respect to retiree vision premiums.
- **Other subsidy liabilities:** Pooled plans that do not blend active and retiree premiums likely generate subsidies between employers and retirees within the pool. In the CalPERS medical program, the premium rates for Medicare-covered retirees are based only on retiree claims experience of the pool. A recent actuarial practice note indicated these subsidies should be included in plan liabilities to the extent they are paid by the employer.<sup>2</sup> These subsidies are generally small; we included any such liability with the implicit subsidy liability in this report.

We determine explicit subsidy liabilities using the expected direct payments promised by the plan toward retiree coverage. We determine the implicit and other subsidy liabilities as the projected difference between (a) retiree medical claim costs by age and (b) premiums charged for retiree coverage. For more information on this process Addendum 2: MacLeod Watts Age Rating Methodology.

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<sup>1</sup> In rare situations, premiums for retiree coverage may be high enough that they subsidize active employees' claims.

<sup>2</sup> Exceptions exist for: 1) Medicare Advantage Plans: These are treated as if their premiums are age-based due to the nature of the Federal subsidies paid to these plans; 2) Low Employer Subsidy Plans: If the employer's contributions toward Medicare-retiree coverage are low, then no part of any pool subsidy is deemed to be paid by the employer.





## Executive Summary

(Continued)

### OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District has not established an irrevocable OPEB trust and continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rate used in this valuation is based on the S&P General Obligation Municipal Bond 20 Year High Grade Bond Index. At the beginning and end of the Measurement Period, this results in discount rates of 2.66% on June 30, 2020, and 2.18% on June 30, 2021.

### Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering District employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

### Important Dates for GASB 75 in this Report

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2022
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020, to June 30, 2021
Valuation Date	June 30, 2021



**Executive Summary**

(Concluded)

**Significant Results and Differences from the Prior Valuation**

No benefit changes were reported to MacLeod Watts relative to those in place at the time the June 2019 valuation was prepared. We reviewed and updated certain assumptions used to project the OPEB liability. Differences between actual and expected results based on updated census and premium data since June 2019 were also reflected (referred to as “plan experience”).

The Total OPEB Liability on the current measurement date is lower than that reported one year ago. Section C. presents the new valuation results and the impact of the new assumptions and plan experience on the Total OPEB Liability. See *Recognition Period for Deferred Resources* on page 11 for details on how these changes are recognized.

**Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2022**

The plan’s impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan’s impact on Net Position on the measurement date can be summarized as follows:

<b>Items</b>	<b>For Reporting At Fiscal Year Ending June 30, 2022</b>
Total OPEB Liability	\$ 10,931,227
Fiduciary Net Position	-
Net OPEB Liability (Asset)	10,931,227
Deferred (Outflows) of Resources	(1,379,066)
Deferred Inflows of Resources	1,734,731
Impact on Statement of Net Position	<u>\$ 11,286,892</u>
 <b>OPEB Expense, FYE 6/30/2022</b>	 <u>\$ 597,595</u>

**Important Notices**

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District’s financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

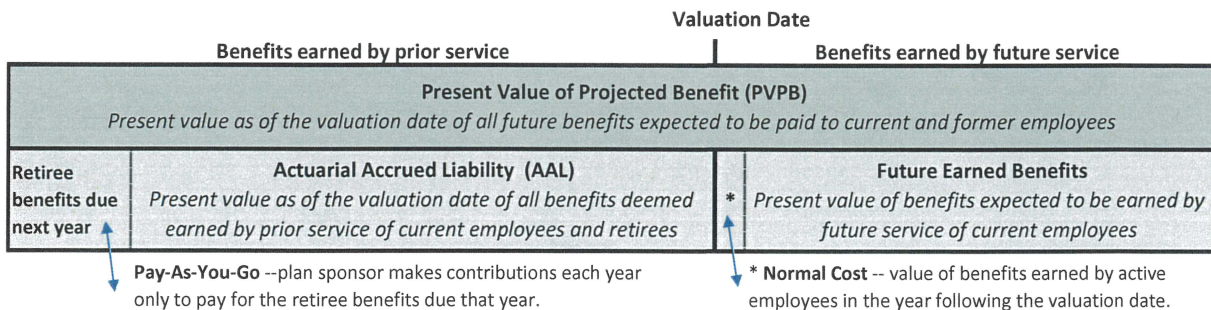


## B. Valuation Process

This valuation is based on employee census data and benefits initially submitted by the District and clarified in various related communications. A summary of the employee data is provided in Section 1 and a summary of the plan benefits is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation has been performed in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood the employee will elect coverage for themselves and their dependents are also applied.

We then calculate a present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This method is the most common used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e.,  $PVPB = AAL + PVFNC$ ).



**Valuation Process**  
 (Concluded)

The District is financing the plan on a pay-as-you-go basis. This policy does not establish a trust to prefund benefits and pays retirees benefits each year as required. Therefore, the **Unfunded Actuarial Accrued Liability (UAAL)** is equal to the Actuarial Accrued Liability. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. Future contributions by the District will equal each year's retiree benefit payments.

Please note that projections of future benefits over such long periods (frequently 70 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates.

Finally, certain actuarial terms and GASB 75 terms may be used interchangeably. We note a few in the table below.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	<i>No equivalent term</i>
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	<i>No equivalent term</i>
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

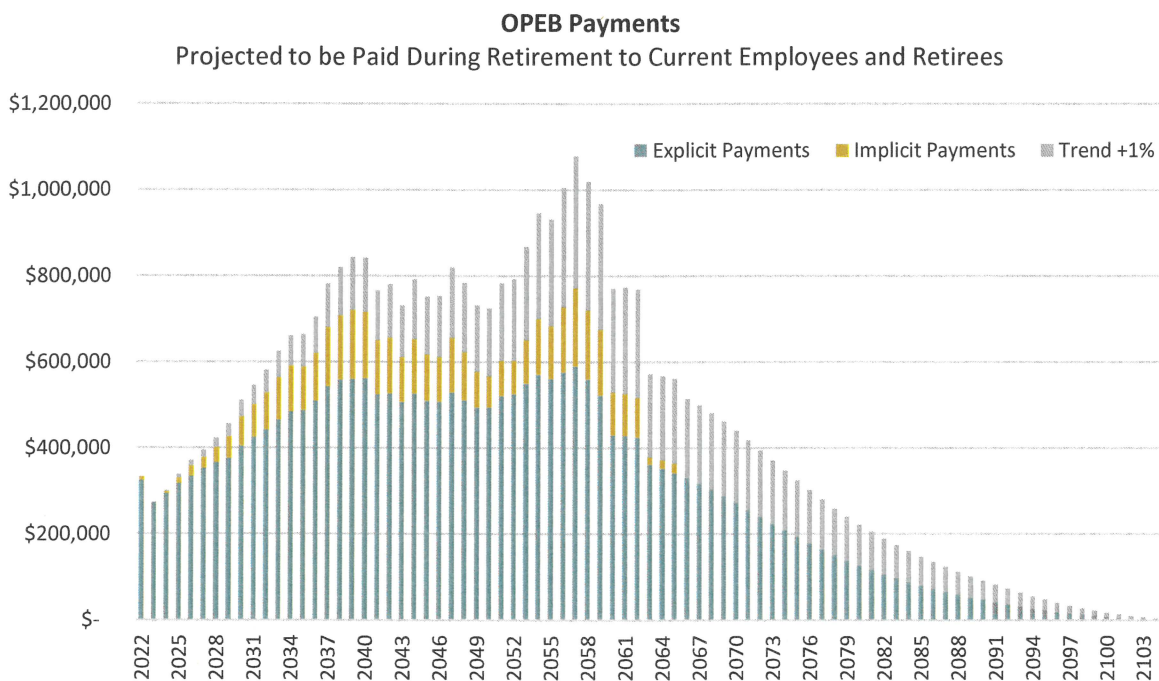


### C. Valuation Results as of June 30, 2021

This section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 30, 2021, valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected using the actuarial assumptions outlined in Supporting Information, Section 3.

Lifetime healthcare benefits are paid for qualifying District retirees. Please see Supporting Information, Section 2 for details.

The following graph illustrates the annual other post-employment benefits projected to be paid on behalf of current retirees covered by this plan.



The amounts shown in green reflect the expected payment by the District toward retiree medical, dental and vision premiums while those in yellow reflect the implicit subsidy benefits (i.e., the excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage). The projections (in gray) reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 18.

Liabilities relating to these projected benefits are shown beginning on the following page.



**Valuation Results as of June 30, 2021**  
(Continued)

This chart compares the results measured as of June 30, 2020, based on the prior valuation, with the results measured as of June 30, 2021, based on the current actuarial valuation.

Valuation Date	6/30/2019			6/30/2021		
	Explicit	Implicit	Total	Explicit	Implicit	Total
<b>Fiscal Year Ending</b>	6/30/2021			6/30/2022		
<b>Measurement Date</b>	6/30/2020			6/30/2021		
Discount rate	2.66%			2.18%		
<b>Number of Covered Employees</b>						
Actives	22			16		
Retirees	16			18		
Total Participants	38			34		
OPEB Subsidy Type	Explicit	Implicit	Total	Explicit	Implicit	Total
<b>Actuarial Present Value of Projected Benefits</b>						
Actives	\$ 9,642,184	\$ 2,430,001	\$ 12,072,186	\$ 7,760,983	\$ 1,845,111	\$ 9,606,094
Retirees	4,312,609	443,851	4,756,460	6,541,744	512,435	7,054,179
Total APVPB	13,954,793	2,873,852	16,828,645	14,302,727	2,357,546	16,660,273
<b>Total OPEB Liability (TOL)</b>						
Actives	4,176,510	874,767	5,051,277	3,259,546	617,502	3,877,048
Retirees	4,312,609	443,851	4,756,460	6,541,744	512,435	7,054,179
TOL	8,489,119	1,318,618	9,807,737	9,801,290	1,129,937	10,931,227
Fiduciary Net Position			-			-
<b>Net OPEB Liability</b>			9,807,737			10,931,227
<b>Service Cost</b>	360,592	90,984	451,576	296,373	71,643	368,016
For the period following the measurement date						

The Total OPEB Liability has increased by \$1,123,490 from that reported one year ago. Part of the change was expected and some of this change was unexpected. Reasons for the change in the Total OPEB Liability (TOL) are discussed on the following page.



**Valuation Results as of June 30, 2021**

(Concluded)

**Expected changes:** The TOL was expected to increase by \$408,147 through normal plan operation, increasing by additional service and interest costs accruing for the period and decreasing by benefits paid to retirees.

**Unexpected changes** increased the TOL by \$715,343 and fall into one of the three following categories:

- *Plan experience* recognizes results which are different than expected based on the prior valuation data and assumptions. Plan experience increased the TOL by \$315,761 from what was previously projected. Part of this increase relates to premiums and claims being different than expected.
- *Assumption changes:* Collectively, these changes decreased the TOL by \$399,582. The two largest contributors to this change are (1) the change in the discount rate, and (2) the change in the healthcare trend model. Further details of these changes are provided on the last page in Supporting Information, Section 3.
- *Benefit changes:* There were no changes reported since the prior valuation was completed.

This chart reconciles the TOL measured on June 30, 2020, to the TOL measured on June 30, 2021.

<b>Reported Total OPEB Liability at June 30, 2021</b> Measurement Date June 30, 2020	<b>\$ 9,807,737</b>
<b>Expected Changes:</b>	
Service Cost	451,576
Benefit Payments	(312,175)
Interest Cost	268,746
<b>Total Expected Change</b>	<b>408,147</b>
<b>Expected Total OPEB Liability at June 30, 2022</b> Measurement Date June 30, 2021	<b>\$ 10,215,884</b>
<b>Unexpected Changes:</b>	
<b>Plan experience different than assumed:</b>	
Premiums and estimated claims other than expected	37,765
Other plan experience	277,996
<b>Assumption Changes:</b>	
Change in discount rate	773,421
Change in healthcare trend model	(370,911)
Decrease in salary scale	52,892
Include Medicare pool subsidy for applicable plans	(42,036)
Change in mortality improvement scale	(13,784)
<b>Total Unexpected Change</b>	<b>715,343</b>
<b>Actual Total OPEB Liability at June 30, 2022</b> Measurement Date June 30, 2021	<b>\$ 10,931,227</b>



### D. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2022. The District is classified for GASB 75 purposes as a single employer.

#### Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2022 <i>Measurement Date is June 30, 2021</i>	Arcata FPD
<b>Items Impacting Net Position:</b>	
Total OPEB Liability	\$ 10,931,227
Fiduciary Net Position	-
Net OPEB Liability (Asset)	10,931,227
<i>Deferred (Outflows) Inflows of Resources Due to:</i>	
Assumption Changes	(405,402)
Plan Experience	1,095,396
Investment Experience	-
Deferred Contributions	(334,328)
Net Deferred (Outflows) Inflows of Resources	355,666
<b>Impact on Statement of Net Position, FYE 6/30/2022</b>	<b>\$ 11,286,893</b>
 <b>Items Impacting OPEB Expense:</b>	
Service Cost	\$ 451,576
Cost of Plan Changes	-
Interest Cost	268,746
Expected Earnings on Assets	-
<i>Recognized Deferred Resource items:</i>	
Assumption Changes	44,289
Plan Experience	(167,015)
Investment Experience	-
<b>OPEB Expense, FYE 6/30/2022</b>	<b>\$ 597,596</b>





**Accounting Information**

(Continued)

**Change in Net Position During the Fiscal Year**

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2021 <i>6/30/2020</i>	6/30/2022 <i>6/30/2021</i>	Change During Period
Total OPEB Liability	\$ 9,807,737	\$ 10,931,227	\$ 1,123,490
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	9,807,737	10,931,227	1,123,490
<i>Deferred Resource (Outflows) Inflows Due to:</i>			
Assumption Changes	(50,109)	(405,402)	(355,293)
Plan Experience	1,578,172	1,095,396	(482,776)
Investment Experience	-	-	-
Deferred Contributions	(312,175)	(334,328)	(22,153)
Net Deferred (Outflows) Inflows	1,215,888	355,666	(860,222)
Impact on Statement of Net Position	\$ 11,023,625	\$ 11,286,893	\$ 263,268

**Change in Net Position During the Fiscal Year**

Impact on Statement of Net Position, FYE 6/30/2021	\$ 11,023,625
OPEB Expense (Income)	597,596
Employer Contributions During Fiscal Year	(334,328)
Impact on Statement of Net Position, FYE 6/30/2022	<u>\$ 11,286,893</u>

**OPEB Expense**

Employer Contributions During Fiscal Year	\$ 334,328
Deterioration (Improvement) in Net Position	263,268
OPEB Expense (Income), FYE 6/30/2022	<u>\$ 597,596</u>



**Accounting Information**

(Continued)

**Recognition Period for Deferred Resources**

Liability changes due to plan experience that differs from what was assumed in the prior year and/or due to assumption changes during the year are recognized over the Expected Average Remaining Service Life ("EARSL"). The Expected Average Remaining Service Life ("EARSL") is 7.09 years for assumption changes and plan experience arising during the current measurement period.

If applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years. Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

**Deferred Resources as of Fiscal Year End and Expected Future Recognition**

The exhibit below shows deferred resources as of the fiscal year end June 30, 2022.

Arcata FPD	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 773,512	\$ 368,110
Differences Between Expected and Actual Experience	271,225	1,366,621
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	334,328	-
<b>Total</b>	<b>\$ 1,379,065</b>	<b>\$ 1,734,731</b>

The District will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2023	\$ (122,726)
2024	(122,726)
2025	(122,726)
2026	(122,726)
2027	(98,391)
Thereafter	(100,699)



**Accounting Information**

(Continued)

**Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate**

The discount rate used for accounting purposes for the fiscal year end 2022 is 2.18%. Healthcare Cost Trend Rate was assumed to start at 5.6% (increase effective January 1, 2022) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 1.18%	Current 2.18%	Current + 1% 3.18%
<b>Net OPEB Liability (Asset)</b>	12,987,460	10,931,227	9,331,646
Increase (Decrease)	2,056,233		(1,599,581)
% Increase (Decrease)	18.8%		-14.6%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
<b>Net OPEB Liability (Asset)</b>	9,215,309	10,931,227	13,147,917
Increase (Decrease)	(1,715,918)		2,216,690
% Increase (Decrease)	-15.7%		20.3%



**Accounting Information**  
(Continued)

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented are shown in the table.

Fiscal Year End	2022	2021	2020	2019	2018
<i>Measurement Date</i>	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
<i>Discount Rate</i>	2.18%	2.66%	2.79%	2.98%	3.13%
<b>Total OPEB liability</b>					
Service Cost	\$ 451,576	\$ 423,184	\$ 517,153	\$ 481,847	\$ 524,580
Interest	268,746	264,495	323,085	313,852	275,938
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	273,725	-	(2,001,274)	-	-
Changes of assumptions	441,618	203,864	174,713	255,819	(760,555)
Benefit payments	(312,175)	(281,447)	(281,304)	(263,236)	(269,146)
<b>Net change in total OPEB liability</b>	<b>1,123,490</b>	<b>610,096</b>	<b>(1,267,627)</b>	<b>788,282</b>	<b>(229,183)</b>
<b>Total OPEB liability - beginning</b>	<b>9,807,737</b>	<b>9,197,641</b>	<b>10,465,268</b>	<b>9,676,986</b>	<b>9,906,169</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 10,931,227</b>	<b>\$ 9,807,737</b>	<b>\$ 9,197,641</b>	<b>\$ 10,465,268</b>	<b>\$ 9,676,986</b>
<b>Plan fiduciary net position - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 10,931,227</b>	<b>\$ 9,807,737</b>	<b>\$ 9,197,641</b>	<b>\$ 10,465,268</b>	<b>\$ 9,676,986</b>
Covered-employee payroll	\$ 1,547,390	\$ 1,802,560	\$ 2,155,428	\$ 1,785,379	\$ 1,848,645
Net OPEB liability as % of covered-employee payroll	706.43%	544.10%	426.72%	586.17%	523.46%

**Notes to Schedule**

Valuation Date	6/30/2021	6/30/2019	6/30/2017
Funding Methodology	Pay-as-you-go	Pay-as-you-go	Pay-as-you-go
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Inflation	2.50%	2.50%	2.75%
Healthcare cost trend rates	5.6% in 2022, down to 3.9% in 2076	6.50% in 2021, step down 0.5% each year to 5.0% in 2024	7.50% in 2019, step down 0.5% each year to 5.0% in 2024
Salary increases	3.00%	3.00%	3.25%
Retirement age	From 50 to 75	From 50 to 75	From 50 to 75
Mortality	CalPERS 2017 Study	CalPERS 2017 Study	CalPERS 2014 Study
Mortality Improvement	MW Scale 2022	MW Scale 2018	MW Scale 2017



**Accounting Information**

(Continued)

**Schedule of Contributions**

This schedule is not required to be provided for unfunded OPEB plans.



**Accounting Information**  
(Continued)

**Detail of Changes to Net Position**

The chart below details changes to all components of Net Position.

Arcata FPD	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
<b>Balance at Fiscal Year Ending 6/30/2021</b> <i>Measurement Date 6/30/2020</i>	\$ 9,807,737	\$ -	\$ 9,807,737	\$ 50,109	\$ (1,578,172)	\$ -	\$ 312,175	\$ 11,023,625
<b>Changes During the Period:</b>								
Service Cost	451,576		451,576					451,576
Interest Cost	268,746		268,746					268,746
Expected Investment Income			-					-
Employer Contributions		312,175	(312,175)					(312,175)
Changes of Benefit Terms								
Benefit Payments	(312,175)	(312,175)	-					-
Assumption Changes	399,582		399,582	399,582				-
Plan Experience	315,761		315,761		315,761			-
Investment Experience								-
Recognized Deferred Resources				(44,289)	167,015		(312,175)	189,449
Employer Contributions in Fiscal Year							334,328	(334,328)
<b>Net Changes in Fiscal Year 2021-2022</b>	1,123,490	-	1,123,490	355,293	482,776	-	22,153	263,268
<b>Balance at Fiscal Year Ending 6/30/2022</b> <i>Measurement Date 6/30/2021</i>	\$ 10,931,227	\$ -	\$ 10,931,227	\$ 405,402	\$ (1,095,396)	\$ -	\$ 334,328	\$ 11,286,893



**Accounting Information**  
(Continued)

**Schedule of Deferred Outflows and Inflows of Resources**

A listing of all deferred resource bases used to develop the Net Position and Pension Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2021

Date Created	Deferred Resource			Period (Yrs)	Annual Recognition	Balance as of Jun 30, 2021	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:								
	Created Due To	Initial Amount	Assumption				2020-21 (FYE 2022)	2021-22 (FYE 2023)	2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	Thereafter		
6/30/2017	Decreased Liability	\$ (760,555)	Assumption	9.69	\$ (78,489)	\$ (368,110)	\$ (78,489)	\$ (78,489)	\$ (78,489)	\$ (78,489)	\$ (78,489)	\$ (78,489)	\$ (78,489)	\$ (54,154)	\$ -
6/30/2018	Increased Liability	255,819	Assumption	9.69	26,400	150,219	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400	18,219
6/30/2019	Decreased Liability	(2,001,274)	Plan	9.46	(211,551)	(1,366,621)	(211,551)	(211,551)	(211,551)	(211,551)	(211,551)	(211,551)	(211,551)	(211,551)	(308,866)
6/30/2019	Increased Liability	174,713	Assumption	9.46	18,469	119,306	18,469	18,469	18,469	18,469	18,469	18,469	18,469	18,469	26,961
6/30/2020	Increased Liability	203,864	Assumption	9.46	21,550	160,764	21,550	21,550	21,550	21,550	21,550	21,550	21,550	21,550	53,014
6/30/2021	Increased Liability	315,761	Plan	7.09	44,536	271,225	44,536	44,536	44,536	44,536	44,536	44,536	44,536	44,536	48,545
6/30/2021	Increased Liability	399,582	Assumption	7.09	56,359	343,223	56,359	56,359	56,359	56,359	56,359	56,359	56,359	56,359	61,428



**Accounting Information**

(Continued)

**District Contributions to the Plan**

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Addendum 1 – Important Background Information.

Benefits and other contributions paid by the District during the measurement period are shown below.

<b>Employer Contributions During the Measurement Period, Jul 1, 2020 thru Jun 30, 2021</b>	<b>Arcata FPD</b>
Employer Benefit Payments to Retirees	290,181
Implicit contributions	21,994
<b><i>Total Employer Contributions During the Measurement Period</i></b>	<b>\$ 312,175</b>

District OPEB contributions made after the measurement date but prior to the current fiscal year end are shown below.

<b>Employer Contributions During the Fiscal Year, Jul 1, 2021 thru Jun 30, 2022</b>	<b>Arcata FPD</b>
Employer Benefit Payments to Retirees	\$ 325,680
Implicit contributions	8,648
<b><i>Total Employer Contributions During the Fiscal Year</i></b>	<b>\$ 334,328</b>





**Accounting Information**

(Continued)

**Projected Benefit Payments (15-year projection)**

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2022	\$ 325,680	\$ -	\$ 325,680	\$ 8,648	\$ -	\$ 8,648	\$ 334,328
2023	269,335	5,507	274,842	(1,878)	266	(1,612)	273,230
2024	280,411	15,059	295,470	3,802	758	4,560	300,030
2025	291,028	27,854	318,882	10,454	2,695	13,149	332,031
2026	294,282	41,521	335,803	18,088	5,881	23,969	359,772
2027	294,320	59,113	353,433	15,323	10,505	25,828	379,261
2028	296,502	70,734	367,236	18,115	16,564	34,679	401,915
2029	288,733	88,128	376,861	25,922	24,253	50,175	427,036
2030	296,345	109,415	405,760	34,526	33,707	68,233	473,993
2031	292,335	133,496	425,831	31,532	44,397	75,929	501,760
2032	281,565	161,981	443,546	34,894	51,395	86,289	529,835
2033	287,001	179,859	466,860	43,559	53,719	97,278	564,138
2034	278,718	206,772	485,490	37,709	68,590	106,299	591,789
2035	268,867	219,737	488,604	30,030	71,000	101,030	589,634
2036	271,830	238,537	510,367	37,239	73,465	110,704	621,071

The amounts shown above reflect the expected payment by the District toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date (“current retirees”) and those expected to retire after the valuation date (“future retirees”).

The amounts shown in the Implicit Subsidy table reflect the expected excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees’ coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.



**Accounting Information**  
(Concluded)

**Sample Journal Entries**

**Beginning Account Balances**

**As of the fiscal year beginning 7/1/2021**

	Debit	Credit
Net OPEB Liability		9,807,737
Deferred Resource -- Assumption Changes	50,109	
Deferred Resource -- Plan experience		1,578,172
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	312,175	
Net Position	11,023,625	

\* The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.

**Journal entry to recharacterize retiree benefit payments as OPEB Expense.**

	Debit	Credit
OPEB Expense	325,680	
Premium Expense		325,680

\* This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense".

**Journal entries to record implicit subsidies during the fiscal year**

	Debit	Credit
OPEB Expense	8,648	
Premium Expense		8,648

\* This entry assumes that premiums for active employees were recorded to an account called "Premium Expense". This entry reverses the portion of premium payments that represent implicit subsidies and assigns that value to OPEB Expense.

**Journal entries to record account activity during the fiscal year**

	Debit	Credit
Net OPEB Liability		1,123,490
Deferred Resource -- Assumption Changes	355,293	
Deferred Resource -- Plan experience	482,776	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	22,153	
OPEB Expense	263,268	



### **E. Funding Information**

Our understanding is that the District is currently financing its OPEB liability on a pay-as-you-go basis. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Should the District wish to explore potential future prefunding for this plan we can prepare illustrations of various funding levels and, if appropriate, perform a formal funding valuation at that time. Results under a funding scenario may be materially different from the results presented in this report.



## F. Certification

The purpose of this report is to provide actuarial information of the other postemployment benefits (OPEB) provided by the Arcata Fire Protection District (the District) in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75). We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75 and in accordance with the District's stated OPEB funding policy. Results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

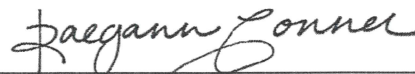
This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: the District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. The signing actuary is a member of the American Academy of Actuaries and meets the qualification standards for rendering this opinion.

Signed: August 22, 2022



Catherine L. MacLeod, FSA, FCA, EA, MAAA



Raegann E. Conner, Actuarial Analyst



### G. Supporting Information

#### Section 1 - Summary of Employee Data

**Active employees:** The District reported 16 active employees, all of which were participating in the medical program as of the valuation date. Age and service information for the reported individuals is provided below:

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25		1					1	6%
25 to 29	4						4	25%
30 to 34			1				1	6%
35 to 39	1			1			2	13%
40 to 44				2			2	13%
45 to 49			1	1		2	4	25%
50 to 54		1				1	2	13%
55 to 59							0	0%
60 to 64							0	0%
65 to 69							0	0%
70 & Up							0	0%
Total	5	2	2	4	0	3	16	100%
Percent	31%	13%	13%	25%	0%	19%	100%	

Valuation	June 2019	June 2021
Average Attained Age for Actives	37.1	38.7
Average Years of Service	9.5	9.4

**Retired members:** There are also 18 retirees currently receiving benefits under this plan. Their ages and benefit levels are summarized below. Of these, 1 is a retired general employee and the other 17 are retired fire safety.

Retirees by Age				
Current Age	Misc	Fire	Total	Percent
Below 50	0	3	3	17%
50 to 54	0	2	2	11%
55 to 59	0	2	2	11%
60 to 64	0	1	1	6%
65 to 69	0	2	2	11%
70 to 74	1	3	4	22%
75 to 79	0	4	4	22%
80 & up	0	0	0	0%
Total	1	17	18	100%
<b>Average Age:</b>				
On 6/30/2021	71.01	63.52	63.94	
At retirement	66.01	50.45	51.31	



**Supporting Information**  
(Continued)

**Section 1 - Summary of Employee Data**

The chart below reconciles the number of actives and retirees included in the June 30, 2019, valuation of the District plan with those included in the June 30, 2021, valuation.

Reconciliation of District Plan Members Between Valuation Dates				
Status	Covered Actives	Waiving Actives	Covered Retirees	Total
Number reported as of June 30, 2019	21	1	16	38
New employees	5			5
Separated employees	(9)			(9)
New retiree, elected coverage	(2)		2	0
Previously waiving, now covered	1	(1)		0
<b>Number reported as of June 30, 2021</b>	<b>16</b>	<b>0</b>	<b>18</b>	<b>34</b>

Of the active employees, there were 5 new hires, all of which enrolled in coverage through the District. There were 9 employees who left the District prior to retirement. The only active employee waiving coverage at the time of the 2019 valuation has since enrolled in coverage through the District. There were 2 new retirees, both of which elected coverage through the District.

**Summary of Plan Member Counts:** The number of members currently or potentially eligible to receive benefits under the OPEB plan are required to be reported in the notes to the financial statements.

Summary of Plan Member Counts	
Number of active plan members	16
Number of inactive plan members currently receiving benefits	18
Number of inactive plan members entitled to but not receiving benefits	0



**Supporting Information**  
(Continued)

**Section 2 - Summary of Retiree Benefit Provisions**

**OPEB provided:** The District provides lifetime retiree medical and dental coverage.

**Dental coverage:** If dental coverage is selected, the retiree must pay 100% of the premiums. Since no OPEB liability is expected with respect to dental coverage for retirees, it is not considered in this valuation.

**Access to coverage:** Medical coverage is currently provided through CalPERS as permitted under the Public Employees’ Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous PEPR employee) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement (*pension*) benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the agency and be entitled to the benefits described below. In other words, it is the timing of initiating retirement benefits and not timing of enrollment in the medical program which determines whether or not a District retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution.

Once eligible, coverage may be continued at the retiree’s option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event.

**Benefits provided:** Based on the District’s current PEMHCA resolution, the District makes monthly contributions equal to the minimum employer contributions (MEC). These contributions continue for the retiree’s lifetime (and generally for the surviving spouse’s lifetime) or until coverage is discontinued. The MEC was \$143 per month in 2021 and increased to \$149 per month in 2022.

Some retirees may qualify for additional benefits beyond those required under PEMHCA, based on employee agreements. The benefits vary based on employment date and employee group. A summary of these benefits is provided in a chart on the following page.

**Current premium rates:** The 2022 CalPERS monthly medical plan rates in Region 1 group are shown in the table below. If different rates apply where the member resides outside of this area, those rates are reflected in the valuation, but not listed here. The additional CalPERS administration fee is assumed.

Region 1 2022 Health Plan Rates						
Plan	Actives and Pre-Med Retirees			Medicare Eligible Retirees		
	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Anthem Traditional HMO	\$ 1,304.00	\$ 2,608.00	\$ 3,390.40	\$ 360.19	\$ 720.38	\$ 1,502.78
PERS Platinum PPO	1,057.01	2,114.02	2,748.23	381.94	763.88	1,398.09
PERS Gold PPO	701.23	1,402.46	1,823.20	377.41	754.82	1,175.56
PERS Platinum	847.71	1,695.42	2,204.05	381.94	763.88	1,272.51



**Supporting Information**  
 (Continued)

**Section 2 - Summary of Retiree Benefit Provisions**

Arcata Fire Protection District: Summary of OPEB Provided as of June 30, 2017						
Employee group (and hire date)	Eligibility	Benefit	Term of Higher Stipend	Surv Spouse Benefit	Dependent Benefits	Benefit Tier
Fire Chief	PERS Retirement	MEC + Additional Stipend, which in total add up to the PERS Platinum premium rate for <i>employee + any dependents</i>	Lifetime	PEMHCA Minimum (MEC)	Paid up to limit described so long as dependents are eligible	1
Firefighters						
Senior Mgmt						
Non-Safety						
Firefighters	PERS Retirement	MEC + Additional Stipend, which in total add up to the PERS Platinum premium rate for <i>employee only</i>	Lifetime	MEC	Dependents may continue coverage at 100% retiree expense	2
Senior Mgmt						
Firefighters	PERS Retirement	MEC + Additional Stipend, which in total add up to the PERS Platinum premium rate for <i>employee only</i>	<b>Until Age 65</b>	MEC	Dependents may continue coverage at 100% retiree expense	3
Non-Safety						
Senior Mgmt	PERS Retirement	For each year of service, 5% of the <i>employee only</i> PERS Platinum premium. 100% after 20 Years	Until Age 65 MEC thereafter	MEC	Dependents may continue coverage at 100% retiree expense	4
			Lifetime	MEC		





**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions**

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

**Important Dates**

Fiscal Year End	June 30, 2022
GASB 75 Measurement Date	Last day of the prior fiscal year (June 30, 2021)
Valuation Date	June 30, 2021

**Valuation Methods**

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Not applicable (\$0; no OPEB trust has been established)
Participants Valued	Only current active and retired participants and covered dependents are valued. No future entrants are considered in this valuation.

**Development of Age-related  
Medical Premiums**

Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology provided in Addendum 2 to this report.

Pre-Medicare retiree premiums are blended with premiums for active members. Medicare-eligible retirees are covered by plans which are rated solely on the experience of Medicare retirees with no subsidy by active employee premiums.

Monthly baseline premium costs were set equal to the active single premiums shown in the chart in Section 2. Representative claims costs derived from the dataset provided by CalPERS are shown in the chart on the following page. Age-based claims were applied (a) for all retirees not yet eligible for Medicare and (b) for Medicare retirees receiving benefits in excess of the PEMHCA minimum *and* covered by Medicare Supplement plans.



**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions**

Development of Age-related  
Medical Premiums (continued)

Expected Monthly Claims by Medical Plan for Selected Ages for Non-Medicare Retirees						
Male						
Region	Medical Plan	50	53	56	59	62
Region 1	Anthem Traditional HMO	\$ 1,146	\$ 1,352	\$ 1,570	\$ 1,800	\$ 2,046
	PERS Gold PPO	720	849	986	1,130	1,285
	PERS Platinum PPO	909	1,072	1,245	1,427	1,622
Out of State	PERS Platinum	587	692	803	921	1,047
Female						
Region	Medical Plan	50	53	56	59	62
Region 1	Anthem Traditional HMO	\$ 1,421	\$ 1,560	\$ 1,679	\$ 1,814	\$ 2,000
	PERS Gold PPO	892	980	1,054	1,139	1,256
	PERS Platinum PPO	1,127	1,237	1,331	1,439	1,586
Out of State	PERS Platinum	727	798	859	928	1,023

Expected Monthly Claims by Medical Plan for Selected Ages for Medicare Retirees						
Male						
Region	Medical Plan	65	70	75	80	85
Region 1	Anthem Traditional HMO	<i>Claims not developed for Medicare Advantage plans</i>				
	PERS Gold PPO	315	352	383	401	396
	PERS Platinum PPO	319	357	388	406	401
Out of State	PERS Platinum	322	361	392	411	406
Female						
Region	Medical Plan	65	70	75	80	85
Region 1	Anthem Traditional HMO	<i>Claims not developed for Medicare Advantage plans</i>				
	PERS Gold PPO	301	341	369	385	389
	PERS Platinum PPO	305	345	374	390	394
Out of State	PERS Platinum	309	349	378	395	399



**Supporting Information**  
 (Continued)

**Section 3 - Actuarial Methods and Assumptions**

**Economic Assumptions**

Municipal Bond Index	S&P Municipal Bond 20 Year High Grade Index
Discount Rate	2.18% as of June 30, 2021, and 2.66% as of June 30, 2020
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	Medical plan premiums and claims costs by age are assumed to increase once each year. Increases over the prior year's levels were derived using the Getzen model and are shown below:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2022	Actual	2049-2058	4.6%
2023	5.6%	2059-2065	4.5%
2024	5.4%	2066-2067	4.4%
2025-2026	5.2%	2068-2069	4.3%
2027-2028	5.1%	2070	4.2%
2029-2037	5.0%	2071-2072	4.1%
2038	4.9%	2073-2074	4.0%
2039-2042	4.8%	2075	3.9%
2043-2048	4.7%	& later	3.9%

The healthcare trend shown above was developed using the Getzen Model 2022\_b published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth 1.0%; Expected Health Share of GDP in 2028 20.0%; Resistance Point 25%; Year after which medical growth is limited to growth in GDP 2075.

The required PEMHCA minimum employer contribution (MEC) is assumed to increase by 4.0% annually. This implies a long-term spread between CPI and CPI-Med of 1.5%.



## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

#### Participant Election Assumptions

Participation rate	<p><i>Active employees:</i></p> <p>(a) If eligible for the PEMHCA MEC only, 75% are assumed to elect coverage in retirement.</p> <p>(b) 100% of those eligible for benefits in excess of the MEC are assumed to elect coverage in retirement.</p> <p>All active employees are assumed to elect coverage in the PERS Platinum Region 1 plan in retirement.</p> <p><i>Retired participants:</i> Existing medical plan elections are assumed to continue until the retiree's death.</p>
Spouse Coverage	<p><i>Active employees:</i> 85% of Tier 1 participants and 50% of Tier 2, 3 and 4 participants are assumed to be married and to elect coverage for their spouses in retirement. Surviving spouses are assumed to continue coverage until their death. Husbands are assumed to be 3 years older than their wives.</p> <p><i>Retired participants:</i> Existing elections for spouse coverage are assumed to continue until the spouse's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.</p>
Dependent Coverage	<p>If eligible for subsidized dependent coverage in retirement:</p> <p><i>Active employees and retired participants</i> covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.</p>
Medicare Eligibility	<p>Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.</p>

#### Demographic Assumptions

*Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. The representative mortality rates were the published CalPERS rates, adjusted to back out 15 years of Scale MP 2016 to central year 2015, then projected as described on the following page.*

Sample rates are shown beginning on the next page.



**Supporting Information**  
 (Continued)

**Section 3 - Actuarial Methods and Assumptions**

Mortality Before Retirement  
 (before improvement applied)

CalPERS Public Agency Miscellaneous Non- Industrial Deaths		
Age	Male	Female
15	0.00019	0.00004
20	0.00027	0.00008
30	0.00044	0.00018
40	0.00070	0.00040
50	0.00135	0.00090
60	0.00288	0.00182
70	0.00693	0.00438
80	0.01909	0.01080

CalPERS Public Agency Police & Fire Combined Industrial & Non-Industrial		
Age	Male	Female
15	0.00023	0.00008
20	0.00032	0.00013
30	0.00053	0.00025
40	0.00081	0.00050
50	0.00150	0.00104
60	0.00306	0.00200
70	0.00714	0.00459
80	0.01934	0.01105

Mortality After Retirement  
 (before improvement applied)

Healthy Lives CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality		
Age	Male	Female
40	0.00070	0.00040
50	0.00431	0.00390
60	0.00758	0.00524
70	0.01490	0.01044
80	0.04577	0.03459
90	0.14801	0.11315
100	0.35053	0.30412
110	1.00000	1.00000

Disabled Miscellaneous CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality		
Age	Male	Female
20	0.00027	0.00008
30	0.00044	0.00018
40	0.00070	0.00040
50	0.01371	0.01221
60	0.02447	0.01545
70	0.03737	0.02462
80	0.07218	0.05338
90	0.16585	0.14826

Disabled Fire Safety CalPERS Public Agency Disabled Fire Post- Retirement Mortality		
Age	Male	Female
20	0.00027	0.00009
30	0.00031	0.00014
40	0.00034	0.00022
50	0.00780	0.00681
60	0.01250	0.00809
70	0.02361	0.01647
80	0.06612	0.04975
90	0.18524	0.14349

Mortality Improvement

MacLeod Watts Scale 2022 applied generationally from 2015  
 (see Addendum 3)



**Supporting Information**

(Continued)

**Section 3 - Actuarial Methods and Assumptions**

Service Retirement Rates The following **miscellaneous** retirement formulas apply:

Classic: 2.7% @ 55  
PEPRA: 2% @ 62

The following **fire safety** retirement formulas apply:

Hired prior to 8/1/2011: 3% @ 50  
Hired 8/1/2011 – 12/31/2012 or later with prior service: 3% @ 55  
Hired on or after 1/1/2013, PEPRA: 2.7% @ 57

Miscellaneous Employees: 2.7% at 55 formula						
From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0030	0.0100	0.0160	0.0340	0.0330	0.0450
55	0.0330	0.0550	0.0780	0.1130	0.1560	0.2340
60	0.0600	0.0860	0.1120	0.1500	0.1820	0.2380
65	0.1400	0.1740	0.2080	0.2540	0.3060	0.3890
70	0.1500	0.1810	0.2120	0.2430	0.2910	0.3500
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous "PEPRA" Employees: 2% at 62 formula						
From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	0.0100	0.0190	0.0280	0.0360	0.0610	0.0960
60	0.0310	0.0510	0.0710	0.0910	0.1110	0.1380
65	0.1080	0.1410	0.1730	0.2060	0.2390	0.3000
70	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Fire Safety Employees: 3.0% at 50 formula						
From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0200	0.0200	0.0200	0.0400	0.1300	0.1920
53	0.0230	0.0230	0.0230	0.0430	0.1350	0.1980
56	0.0530	0.0530	0.0530	0.0850	0.1960	0.2690
59	0.0750	0.0750	0.0750	0.1160	0.2390	0.3210
62	0.0680	0.0680	0.0680	0.1060	0.2240	0.3040
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



**Supporting Information**  
(Continued)

**Section 3 - Actuarial Methods and Assumptions**

Service Retirement Rates  
(continued)

<b>Fire Safety Employees: 3.0% at 55 formula</b> From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0010	0.0010	0.0010	0.0060	0.0160	0.0690
53	0.0320	0.0320	0.0320	0.0490	0.0850	0.1490
56	0.0640	0.0640	0.0640	0.0970	0.1610	0.2380
59	0.0880	0.0880	0.0880	0.1310	0.2130	0.2990
62	0.0870	0.0870	0.0870	0.1280	0.2100	0.2950
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

<b>Fire Safety Employees: 2.7% at 57 formula</b> From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0065	0.0065	0.0065	0.0065	0.0101	0.0151
53	0.0442	0.0442	0.0442	0.0442	0.0680	0.1018
56	0.0740	0.0740	0.0740	0.0740	0.1140	0.1706
59	0.0729	0.0729	0.0729	0.0729	0.1123	0.1681
62	0.1136	0.1136	0.1136	0.1136	0.1749	0.2618
65 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Termination Rates

<b>Miscellaneous Employees: Sum of Vested Terminated &amp; Refund Rates From</b> CalPERS Experience Study Report Issued December 2017						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1812	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1742	0.1193	0.0654	0.0000	0.0000	0.0000
25	0.1674	0.1125	0.0634	0.0433	0.0000	0.0000
30	0.1606	0.1055	0.0615	0.0416	0.0262	0.0000
35	0.1537	0.0987	0.0567	0.0399	0.0252	0.0184
40	0.1468	0.0919	0.0519	0.0375	0.0243	0.0176
45	0.1400	0.0849	0.0480	0.0351	0.0216	0.0168

<b>Fire Safety Employees: Sum of Vested Terminated &amp; Refund Rates From</b> CalPERS Experience Study Report Issued December 2017						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1298	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1298	0.0237	0.0146	0.0000	0.0000	0.0000
25	0.1298	0.0237	0.0146	0.0069	0.0000	0.0000
30	0.1298	0.0237	0.0146	0.0069	0.0052	0.0000
35	0.1298	0.0237	0.0146	0.0069	0.0052	0.0041
40	0.1298	0.0237	0.0146	0.0069	0.0052	0.0041
45	0.1298	0.0237	0.0146	0.0069	0.0052	0.0041



## Supporting Information

(Concluded)

### Section 3 - Actuarial Methods and Assumptions

#### Disability Retirement Rates

CalPERS Public Agency Miscellaneous Disability From Dec 2017 Experience Study Report			CalPERS Public Agency Fire Combined Disability From Dec 2017 Experience Study Report	
Age	Male	Female	Age	Unisex
20	0.00017	0.00010	20	0.00015
25	0.00017	0.00010	25	0.00029
30	0.00019	0.00024	30	0.00066
35	0.00039	0.00071	35	0.00129
40	0.00102	0.00135	40	0.00235
45	0.00151	0.00188	45	0.00418
50	0.00158	0.00199	50	0.02128
55	0.00158	0.00149	55	0.03134
60	0.00153	0.00105	60	0.04442

#### Software and Models Used in the Valuation

**ProVal** - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

**Age-based premiums model** – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums and Addendum 3.

**Getzen model** – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

#### Changes in assumptions or methods as of the Measurement Date

Discount rate	Changed from 2.66% as of June 30, 2020, to 2.18% as of June 30, 2021, based on the published change in the municipal bond index.
Mortality improvement	Updated from MacLeod Watts Scale 2020 to MacLeod Watts Scale 2022. See Addendum 3 for details.
General Inflation Rate	Decreased from 2.75% to 2.5% per year
Salary Increases	Decreased from 3.25% to 3.0% per year
Medical trend	Updated from Getzen Model 2019_B to Getzen Model 2022_b, which was published by the Society of Actuaries
Pool Subsidy for Medicare retirees	We applied age-based premiums and developed a liability for the projected pool subsidy for retirees enrolled in Medicare plans, under guidance provided by a new actuarial practice note.





## Addendum 1: Important Background Information

### General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		Covered by higher active premiums
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

*This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.*

### Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.



## Important Background Information

(Continued)

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in expected retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed, and/or
- Changes in the discount rate used to value the OPEB liability



## Important Background Information

(Continued)

### Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and, required supplementary information (RSI) in the financial reports of state and local governmental employers.

### Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

### Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected  
and actual trust earnings:

5 year straight-line recognition

All other amounts:

Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



**Important Background Information**

(Continued)

**Implicit Subsidy Plan Contributions**

An implicit subsidy occurs when expected retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year’s “implicit subsidy”. Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year’s implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year’s premium expense for active employees.



## Important Background Information

(Continued)

### Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

### Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



## **Addendum 2: MacLeod Watts Age Rating Methodology**

Both accounting standards (e.g. GASB 75) and actuarial standards (e.g. ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



### **Addendum 3: MacLeod Watts Mortality Projection Methodology**

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.



## Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Excise Tax – The Affordable Care Act created an excise tax on the value of employer sponsored coverage which exceeds certain thresholds ("Cadillac Plans"). This tax was repealed in December 2019.

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board





## Glossary

(Continued)

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility



**Date:** October 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Ed Laidlaw, Fire Marshal  
**Subject:** First Reading of Proposed Ordinance 22-21

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**DISCUSSION:**

Every three years the California Building Standards Commissions publishes model codes such as the California Fire Code, Building Code, Mechanical Code, Plumbing Code, etc. Once published, local agencies have 180 days to make additions or amendments based on local conditions. If no changes are made during this 180-day window, the model codes become effective. Based on the 180-day cycle, the District has until January 1, 2023, to make local changes.

This is the introduction of the Proposed Ordinance 22-21 which will adopt the 2022 Edition of the California Fire Code and 2021 International Fire Code with certain local amendments. The item will be introduced and read aloud, in title only, by the Board Clerk. Following the first reading, the Board will set the matter for a public hearing and final adoption.

**RECOMMENDATION:**

Staff recommends the Board introduce and read, in title only, the attached District Ordinance No. 22-21 and set the matter for public hearing and final adoption at the November 8, 2022, Regular Board meeting.

**FINANCIAL IMPACT:**

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:
- Unknown/Not Yet Identified

**ALTERNATIVES:**

1. Board discretion

**ATTACHMENTS:**

- Attachment 1 – Draft Ordinance 22-21



## Ordinance Number: 22-21

### AN ORDINANCE OF THE ARCATA FIRE PROTECTION DISTRICT ADOPTING THE 2022 CALIFORNIA FIRE CODE, TITLE 24, PART 9, BASED ON THE 2021 INTERNATIONAL FIRE CODE.

The Board of Directors of the Arcata Fire Protection District of the County of Humboldt ordains as follows:

#### **ARTICLE I. Adoption of the California Fire Code**

There is hereby adopted by the Board of Directors, for the purpose of prescribing regulations governing conditions hazardous to life and property from fire or explosion, that certain code and supporting standards known as the 2022 California Fire Code, Title 24, Part 9 which consists of the 2021 International Fire Code as amended with errata. Said amendments are listed in Article IV of this ordinance.

#### **ARTICLE II. Establishment and Duties of the Division of Fire Prevention**

The 2022 California Fire Code, which consists of the 2021 International Fire Code as adopted and amended herein, shall be enforced by the Fire Prevention Bureau of the Arcata Fire Protection District, and shall be operated under the supervision of the Fire Chief of the Arcata Fire Protection District.

#### **ARTICLE III. Definitions**

Whenever they appear in the California Fire Code, unless otherwise provided, the following words shall have the meanings ascribed to them in this section:

- (A) Wherever the word "jurisdiction" is used in the California Fire Code, it shall mean the Arcata Fire Protection District.
- (B) Wherever the term "district counsel" is used in the California Fire Code, it shall be held to mean the attorney for the Arcata Fire Protection District.
- (C) Wherever the words "Chief of the Fire Prevention Bureau" are used in the California Fire Code, they shall be held to mean the "Fire Chief of the Arcata Fire Protection District or his/her designee."

#### **ARTICLE IV. Adoption by Chapter and Local Amendments to the California Fire Code**

The 2022 California Fire Code, Title 24, Part 9, based on the 2021 International Fire Code is hereby adopted and amended as follows:

- (A) Chapter 1- Scope and Administration, the following sections are added to the Fire Code:
  - 1) Section 101 - General. Entire section is adopted.
  - 2) Section 102 - Applicability. Entire section is adopted.
  - 3) Section 103 - Department of Fire Prevention. Entire section is adopted with the following addition:

- a. Section 103.4 Cost Recovery: Fire suppression, investigation, rescue, or emergency medical costs are recoverable in accordance with Health and Safety Code Sections 13009 and 13009.1 as amended. Additionally, any person who negligently, intentionally or in violation of the law causes an emergency response, including but not limited to, a traffic accident, spill of toxic or flammable fluids or chemicals is liable for the costs of securing such emergency, including those costs pursuant to Government Code Section 53150, et seq, as amended. Any expense incurred by the Arcata Fire Protection District for securing such emergency shall constitute a debt of such person and shall be collectable by the Arcata Fire Protection District as in the case of an obligation under contract, express or implied.
  - 4) Section 104 - General Authority and Responsibilities. Entire section is adopted.
  - 5) Section 107 - Fees. Entire section is adopted
  - 6) Section 108 - Inspections. Entire section is adopted.
  - 7) Section 109 - Maintenance. Entire section is adopted.
  - 8) Section 110 - Service Utilities. Entire Section is adopted
  - 9) Section 112 - Violations. Entire section is adopted.
  - 10) Section 113 - Stop work order. Section is adopted with the following amendment:
    - a. Section 113.4 is amended to read: **Failure to Comply**-any person who shall continue any work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable to a fine of \$150.00
  - 11) Section 114 - Unsafe Buildings. Entire section is adopted.
- (B) Chapter 3 - General Precautions Against Fire is added to the Fire Code and the entire chapter is adopted with the following amendments
- a. Section 308.1.6 Open Flame Devices, Permit Required
  - b. Section 308.2 Open Flames Permit Required
- (C) Chapter 5 - Fire Service Features. Entire chapter is adopted as amended by the California OSFM with the following additional local amendments:
- a. Section 503.2 is added to read: Application of Humboldt County Fire Safe Ordinance #1952. Minimum specifications of the Humboldt County Fire Safe Ordinance #1952 may be required In lieu of Section 503.2 as approved by the Fire Code Official.
  - b. Section 505.1.1 is added to read: For other than one and two family dwellings and individual mobile homes, address numbers shall be a minimum of six (6) inches in height and minimum 3/8 inch stroke width. Where buildings are set back from the street, larger numbers may be required.  
  
Exception: Existing legible identification
  - c. Section 505.1.2 is added to read: In multi-tenant buildings, individual tenant spaces shall be identified with the characters a minimum two (2) inches in height located on the entry door or on the wall at the strike-side of the entry door.  
  
Exception: Existing legible identification

- d. Section 506.1.2 is added to read: Approved key boxes shall be installed in new buildings equipped with fire alarm systems, fire sprinkler systems, elevators and/or as required by 506.1. Approved Key boxes shall be installed in existing buildings where new fire alarm systems, fire sprinkler systems, and/or elevators are installed, or as required by 506.1.
- e. Section 506.1.3 is added to read: Motorized gates providing access to facilities or property shall be provided with an approved gate key switch or other approved means of emergency operation. The switch shall be installed so it will open the gate and the gate will remain in the open position until reset by the Fire District.
- f. Section 507.2.2 is amended to read: Water tanks for private fire protection shall be installed in accordance with NFPA 22, Humboldt County Fire Safe Ordinance #1952, and shall be no less than 2500 gallons in capacity outside the hydrant service areas and when required by county modified limited density owner-built rural dwelling regulations (ordinance #1644).

(D) Chapter 8 - Interior Finish, Decorative Materials and Furnishings. Section 806 Decorative Vegetation in New and Existing Buildings is adopted.

Exception: Section 806.1 is not adopted.

(E) Chapter 9 - Fire Protection Systems. Entire chapter is adopted as amended by the California OSFM with the addition of the following section:

- a. Section 903.4.4 is added to read: In addition to the requirements of 903.4, valves on connections to water supplies, sectional control and isolation valves, and other valves in supply pipes to sprinklers and other fixed water-based fire suppression systems shall be locked in the correct position with the exception of R-3 occupancies which shall be installed per the California Residential Code.

(F) Chapter 26 - Fumigation and Thermal Insecticidal Fogging. Entire chapter adopted.

(G) Appendix B - Fire Flow Requirements for Buildings. Appendix adopted as amended by California OSFM.

(H) Appendix C - Fire Hydrant Locations and Distribution. Appendix adopted as amended by California OSFM.

(I) Appendix D - Fire Apparatus Access Roads. Entire chapter is adopted as amended by the California OSFM with the addition of the following section:

- a. **D103.7 Application of Humboldt County Fire Safe Ordinance #1952.** Minimum specifications of the Humboldt County Fire Safe Ordinance #1952 may be required In lieu of Section D103 as approved by the Fire Code Official.

## **ARTICLE V. Authority to Arrest and Issue Citations**

(A) The Fire Chief, and Fire Marshal shall have the authority to arrest or to cite any person who violates any provision of this article involving the California Fire Code or the California Buildings Standards Code relating to fire and panic safety as adopted by the State Fire Marshal, in the manner provided with the arrest or release on citation and notice to appear with respect to

misdemeanors or infractions, as prescribed by chapters 5,5c and 5d of Title 3, Part 2 of the California Penal Code, including section 853.6, or as the same hereafter may be amended.

- (B) It is the intent of the Fire Board that the immunities provided in the Penal Code Section 836.5 is applicable to the aforementioned officers exercising their arrest or citation authority within the course and scope of their employment pursuant to this article.
- (C) Arrest and issuance of a citation are considered to be last resort in the mitigation of violations and/or hazards. Every effort shall be made to reach a resolution to given issues prior to issuance of a citation or making an arrest.

#### **ARTICLE VI. Penalties**

- (A) The violations of the California Fire Code as adopted herein are misdemeanors/infractions and are subject to the penalties set forth herein.
- (B) The first citation, within a twelve (12) month period, for violations of the California Fire Code and any amendments adopted herein shall be treated as a civil penalty payable directly to the Arcata Fire Protection District and is set at \$150.00, or as determined by an adopted fee schedule, plus actual costs of all inspections required to gain compliance, at the rate set from time to time by the Arcata Fire Protection District. Said civil penalties shall be a debt owed to the Arcata Fire Protection District by the person responsible for the violation within thirty (30) days after the date of mailing of the citation unless an appeal is filed as provided for in article XIII. Upon failure to pay the civil penalty when due, the responsible person shall be liable in civil action brought by the Arcata Fire Protection District for such civil penalties and costs of the litigation, including reasonable attorney's fees.
- (C) Any subsequent violation within a twelve (12) month period for violation of the California Fire Code and any amendments adopted herein shall be misdemeanors/infractions and shall be subject to the penalties set forth herein.
- (D) The imposition of one penalty for any violation shall not excuse the violation or permit it to continue and all such persons shall be required to correct or remedy such violations or defects within a reasonable time and, when not otherwise specified each day that a violation occurs or continues, after a final notice has been delivered shall constitute a separate offense. The application of both penalties shall not be held to prevent the enforced correction of prohibited conditions.
- (E) Nothing contained in subsections (a) through (f) of this section shall be construed or interpreted to prevent the Arcata Fire Protection District from recovering all costs associated with a Arcata Fire Protection District response as described in Chapter 103.4.2 as added to the 2022 California Fire Code.
- (F) Any violation of any provision of this chapter shall constitute a public nuisance and shall entitle the Arcata Fire Protection District to collect costs of abatement and related administrative costs by a nuisance abatement lien as more particularly set forth in Government Code section 38773.1 and by special assessment to be collected by the County tax collector as more particularly set forth in Government Code section 38773.5. At least thirty (30) days prior to recordation of the lien, or submission of the report to the tax collector for collection of this special assessment, the record owner shall receive notice from the Fire Chief of the Humboldt Bay Fire's intent to charge the property

owner for all administrative costs associated with abatement of the nuisance. The notice shall include a summary of costs associated with enforcement of this ordinance and abatement of the nuisance. The property owner may appeal the Fire Chief's decision to the Arcata Fire Protection District Board of Directors within fifteen (15) days of the date of the notice and request a public hearing prior to recordation of the lien or special assessment. In addition to the foregoing, the Arcata Fire Protection District is authorized to prosecute a civil action to collect such abatement costs from the property owner or other person in possession or control of the affected property, and shall be entitled to recover such abatement costs, together with cost of litigation, including reasonable attorney's fees.

#### **ARTICLE VII. Limits Of Districts for Storage of Explosives and Blasting Agents**

(A) The limits referred to in Section 5601.1 of said 2022 California Fire Code, Title 24, Part 9, as referenced to the California Code of Regulations, Title 19, Division 1, Chapter 10, in which a permit is required for the storage of explosives and blasting agents, such storage is prohibited within the boundaries of the Arcata Fire Protection District jurisdiction.

#### **ARTICLE VIII. Limits Of Districts for Storage of Flammable and Combustible Liquids and Liquefied Petroleum Gas**

- (A) The geographic limits referred to in Section 5704.2.9.6.1 of said 2022 California Fire Code, Title 24, Part 9, in which the storage of flammable or combustible liquids in aboveground tanks outside of buildings is prohibited, and the limits referred to in Section 5706.5.1.1 of said Code in which construction of new bulk plants for the storage of flammable or combustible liquids is prohibited, and the geographic limits referred to in Section 6104.2 of said Code, in which the bulk storage of liquefied petroleum gas is restricted to commercial districts and approved by the Fire Chief or his designee.
- (B) The geographic limits referred to in Section 5706.2.4.4 of said 2022 California Fire Code, Title 24, Part 9, in which the storage of Class I and II flammable and combustible liquids in above-ground tanks at farms and construction sites are prohibited, are hereby established as the boundaries of the Arcata Fire Protection District jurisdiction.
- (C) The geographic limits referred to in Section 5806.2 of said 2022 California Fire Code, Title 24, Part 9, in which the storage of flammable cryogenic fluids in stationary containers is prohibited, is hereby established as the boundaries of the Arcata Fire Protection District jurisdiction.

#### **ARTICLE IX. Appeals**

(A) Any person receiving a citation for a civil penalty pursuant to Article VI or a bill for Arcata Fire Protection District response costs and expenses pursuant to Section 103.4.2 as added to the 2022 California Fire Code may file within thirty (30) days after the date of mailing the citation or bill, an administrative appeal against imposition of the civil penalty or response costs and expense. The appeal shall be in writing and filed with the Fire Chief and shall include a copy of the bill and statement of the grounds for appeal. The Fire Chief shall conduct an administrative hearing on the appeal, after giving the appellant at least ten (10) days advance written notice of the time and place of the hearing. Within ten (10) days after the hearing the Fire Chief shall give written

notice of the decision to the appellant, which decision shall be final. If the appeal is denied in full or in part, all amounts due shall be paid within thirty (30) days after the mailing of the notice of the decision of the hearing officer.

(B) Whenever the Fire Chief shall disapprove an application or refuse to grant a permit applied for, or when it is claimed that the provisions of the code do not apply or that true intent and meaning of the code has been misconstrued or wrongly interpreted, the applicant may appeal from the decision of the Fire Chief to the Arcata Fire Protection District Board of Directors within ten (10) days from the date of the decision.

#### **ARTICLE X. Former Ordinances**

All former ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance or the Code hereby adopted are hereby repealed.

#### **ARTICLE XI. Validity**

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this ordinance. City of Arcata and the Arcata Fire Protection District hereby declares that it would have adopted the ordinance and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases thereof shall be declared invalid.

#### **ARTICLE XII. Continuity of Previous Requirements**

Publications, handouts, applications, notices, or other documents provided by the District referencing previous editions of codes adopted by the District shall be deemed to refer to the pertinent section(s) of current editions of the adopted code.

#### **ARTICLE XIII. Ordinance Publication and Effective Date**

A summary of this ordinance shall be published and a certified copy of the full text of this ordinance shall be posted in the Arcata Fire Protection District Headquarters at least fifteen (15) days prior to the board meeting at which it is adopted.

This ordinance shall be in full force and effective thirty (30) days after its final passage, and the summary of this ordinance shall be published within fifteen (15) days after the adoption, together with the names of the Arcata Fire Protection District Board members voting for or against the same, in the Mad River Union, a newspaper of general circulation published in the City of Arcata, County of Humboldt, State of California.

Within fifteen (15) days after adoption, the Board Secretary of Arcata Fire Protection District shall also make available in Arcata Fire Protection District Headquarters, a copy of the full text of this ordinance along with the names of those Board Members voting for and against this ordinance.

The foregoing Ordinance No. 22-21 was read and introduced at the regular board meeting of the Arcata Fire Protection District held on the October 11, 2022, and November 8, 2022, respectively, and ordered passed to print and will come up for public hearing at Board Meetings scheduled for October 11, 2022, and November 8, 2022, respectively, and possible adoption as an ordinance of the Arcata Fire



Protection District at the same meeting of the Board of Directors on November 8, 2022.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors hereby approve Ordinance 22-21 adopting the 2022 California Fire Code, Title 24, Part 9, based on the 2021 International Fire Code.

**ADOPTED, SIGNED AND APPROVED** at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes:

Nays:

Abstain:

Absent:

**DATED:** November 8, 2022

Signed:

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Randy Mendosa, President

Attest:

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Becky Schuette, Board Clerk/Secretary

**Date:** October 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Ed Laidlaw, Fire Marshal  
**Subject:** Consider Adoption of Resolution 22-274 Findings Related to Adoption of the 2022 California Fire Code and Introduction to Ordinance 22-21

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**DISCUSSION:**

This item involves consideration of an ordinance adopting the 2022 Edition of the California Fire Code and 2021 International Fire Code with certain local amendments and additions.

Every three years the California Building Standards Commissions publishes model codes such as the California Fire Code, Building Code, Mechanical Code, Plumbing Code, etc. Once published, local agencies have 180 days to make additions or amendments based on local conditions. If no changes are made during this 180-day window, the model codes become effective. Based on the 180-day cycle, the District has until January 1, 2023, to make local changes.

For the last several code adoption cycles, the Humboldt County Fire Prevention Officers have met and cooperatively reviewed the model code. This proposed ordinance represents a cooperative effort to develop standard ordinance language. While some minor changes occur between jurisdictions, the end result is a more consistent and cooperative approach to fire safety issues, making it easier for contractors and developers to work with each jurisdiction.

The proposed ordinance will take effect 30 days from the date of adoption. Before you tonight are the “findings of fact” resolution, Attachment 1 and the introductions of an ordinance adopting the 2022 California Fire Code, Exhibit A to the Resolution.

**RECOMMENDATION:**

Staff recommends the Board consider the information provided, take public comment, discuss, and adopt Resolution 22-274 and Exhibit A, Draft Ordinance No. 22-21.

**FINANCIAL IMPACT:**

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:
- Unknown/Not Yet Identified

**ALTERNATIVES:**

1. Board discretion

**ATTACHMENTS:**

- Attachment 1 – Resolution 22-274 and Exhibit A, Draft Ordinance No. 22-21



## Resolution Number: 22-274

### A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS FINDINGS RELATED TO ADOPTION OF THE 2022 CALIFORNIA FIRE CODE

WHEREAS, Arcata Fire Protection District has adopted the 2022 California Fire Code; and

WHEREAS, section 13869.7 of the California Health & Safety Code sets forth certain procedures for local amendments to the California Building Code/California Fire Code; and

WHEREAS, these procedures call for the Board of Directors of Arcata Fire Protection District to make certain express findings.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Arcata Fire Protection District hereby finds that:

- 1) As a result of certain Climatic, Geological, and Topographical Conditions, that modifications and changes to the California Building Code/California Fire Code are reasonably necessary to provide for the safety and protection of the citizens of Arcata Fire Protection District.
- 2) Climatic Conditions- Arcata Fire Protection District lies in a Region that experiences significant rainfall combined with low temperatures that effect driving safety, and the ability of Fire Apparatus to reach structures in many areas of the District. National Weather Service data shows an average rainfall of 38.8 inches and average low temperatures in the mid to low 30's.
- 3) Geological Conditions- Humboldt County is in an area of high seismic activity. Seismic activity is related to the Cascadia Subduction Zone and the San Andreas Fault and documented by the California Geological Survey. Access to structures and the occurrence of multiple structure fires in these conditions will tax the resources of the District.
- 4) Topographical Conditions - Arcata Fire Protection District has significant areas with extended response times and limited access to remote areas due to local topographical conditions. Improved addressing requirements coupled with improved access to rural properties will result in improved outcomes in the event of fires.
- 5) As a result of the findings set forth above, the Arcata Fire Protection District proposed to make certain amendments to the 2022 California Fire Code to provide more stringent regulations as set forth in the Proposed Ordinance attached hereto as **Exhibit A**.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors hereby approve adoption of Resolution 22-274, Findings related to the adoption of the 2022 California Fire Code.

**ADOPTED, SIGNED AND APPROVED** at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes:  
Nays:  
Abstain:  
Absent:

**DATED:** October 11, 2022

Signed:

\_\_\_\_\_  
Randy Mendosa, President

Attest:

\_\_\_\_\_  
Becky Schuette, Board Clerk/Secretary



## Ordinance Number: 22-21

### AN ORDINANCE OF THE ARCATA FIRE PROTECTION DISTRICT ADOPTING THE 2022 CALIFORNIA FIRE CODE, TITLE 24, PART 9, BASED ON THE 2021 INTERNATIONAL FIRE CODE.

The Board of Directors of the Arcata Fire Protection District of the County of Humboldt ordains as follows:

#### **ARTICLE I. Adoption of the California Fire Code**

There is hereby adopted by the Board of Directors, for the purpose of prescribing regulations governing conditions hazardous to life and property from fire or explosion, that certain code and supporting standards known as the 2022 California Fire Code, Title 24, Part 9 which consists of the 2021 International Fire Code as amended with errata. Said amendments are listed in Article IV of this ordinance.

#### **ARTICLE II. Establishment and Duties of the Division of Fire Prevention**

The 2022 California Fire Code, which consists of the 2021 International Fire Code as adopted and amended herein, shall be enforced by the Fire Prevention Bureau of the Arcata Fire Protection District, and shall be operated under the supervision of the Fire Chief of the Arcata Fire Protection District.

#### **ARTICLE III. Definitions**

Whenever they appear in the California Fire Code, unless otherwise provided, the following words shall have the meanings ascribed to them in this section:

- (A) Wherever the word "jurisdiction" is used in the California Fire Code, it shall mean the Arcata Fire Protection District.
- (B) Wherever the term "district counsel" is used in the California Fire Code, it shall be held to mean the attorney for the Arcata Fire Protection District.
- (C) Wherever the words "Chief of the Fire Prevention Bureau" are used in the California Fire Code, they shall be held to mean the "Fire Chief of the Arcata Fire Protection District or his/her designee."

#### **ARTICLE IV. Adoption by Chapter and Local Amendments to the California Fire Code**

The 2022 California Fire Code, Title 24, Part 9, based on the 2021 International Fire Code is hereby adopted and amended as follows:

- (A) Chapter 1- Scope and Administration, the following sections are added to the Fire Code:
  - 1) Section 101 - General. Entire section is adopted.
  - 2) Section 102 - Applicability. Entire section is adopted.
  - 3) Section 103 - Department of Fire Prevention. Entire section is adopted with the following addition:

- a. Section 103.4 Cost Recovery: Fire suppression, investigation, rescue, or emergency medical costs are recoverable in accordance with Health and Safety Code Sections 13009 and 13009.1 as amended. Additionally, any person who negligently, intentionally or in violation of the law causes an emergency response, including but not limited to, a traffic accident, spill of toxic or flammable fluids or chemicals is liable for the costs of securing such emergency, including those costs pursuant to Government Code Section 53150, et seq, as amended. Any expense incurred by the Arcata Fire Protection District for securing such emergency shall constitute a debt of such person and shall be collectable by the Arcata Fire Protection District as in the case of an obligation under contract, express or implied.
  - 4) Section 104 - General Authority and Responsibilities. Entire section is adopted.
  - 5) Section 107 - Fees. Entire section is adopted
  - 6) Section 108 - Inspections. Entire section is adopted.
  - 7) Section 109 - Maintenance. Entire section is adopted.
  - 8) Section 110 - Service Utilities. Entire Section is adopted
  - 9) Section 112 - Violations. Entire section is adopted.
  - 10) Section 113 - Stop work order. Section is adopted with the following amendment:
    - a. Section 113.4 is amended to read: **Failure to Comply**-any person who shall continue any work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable to a fine of \$150.00
  - 11) Section 114 - Unsafe Buildings. Entire section is adopted.
- (B) Chapter 3 - General Precautions Against Fire is added to the Fire Code and the entire chapter is adopted with the following amendments
- a. Section 308.1.6 Open Flame Devices, Permit Required
  - b. Section 308.2 Open Flames Permit Required
- (C) Chapter 5 - Fire Service Features. Entire chapter is adopted as amended by the California OSFM with the following additional local amendments:
- a. Section 503.2 is added to read: Application of Humboldt County Fire Safe Ordinance #1952. Minimum specifications of the Humboldt County Fire Safe Ordinance #1952 may be required In lieu of Section 503.2 as approved by the Fire Code Official.
  - b. Section 505.1.1 is added to read: For other than one and two family dwellings and individual mobile homes, address numbers shall be a minimum of six (6) inches in height and minimum 3/8 inch stroke width. Where buildings are set back from the street, larger numbers may be required.  
  
Exception: Existing legible identification
  - c. Section 505.1.2 is added to read: In multi-tenant buildings, individual tenant spaces shall be identified with the characters a minimum two (2) inches in height located on the entry door or on the wall at the strike-side of the entry door.  
  
Exception: Existing legible identification

- d. Section 506.1.2 is added to read: Approved key boxes shall be installed in new buildings equipped with fire alarm systems, fire sprinkler systems, elevators and/or as required by 506.1. Approved Key boxes shall be installed in existing buildings where new fire alarm systems, fire sprinkler systems, and/or elevators are installed, or as required by 506.1.
- e. Section 506.1.3 is added to read: Motorized gates providing access to facilities or property shall be provided with an approved gate key switch or other approved means of emergency operation. The switch shall be installed so it will open the gate and the gate will remain in the open position until reset by the Fire District.
- f. Section 507.2.2 is amended to read: Water tanks for private fire protection shall be installed in accordance with NFPA 22, Humboldt County Fire Safe Ordinance #1952, and shall be no less than 2500 gallons in capacity outside the hydrant service areas and when required by county modified limited density owner-built rural dwelling regulations (ordinance #1644).

(D) Chapter 8 - Interior Finish, Decorative Materials and Furnishings. Section 806 Decorative Vegetation in New and Existing Buildings is adopted.

Exception: Section 806.1 is not adopted.

(E) Chapter 9 - Fire Protection Systems. Entire chapter is adopted as amended by the California OSFM with the addition of the following section:

- a. Section 903.4.4 is added to read: In addition to the requirements of 903.4, valves on connections to water supplies, sectional control and isolation valves, and other valves in supply pipes to sprinklers and other fixed water-based fire suppression systems shall be locked in the correct position with the exception of R-3 occupancies which shall be installed per the California Residential Code.

(F) Chapter 26 - Fumigation and Thermal Insecticidal Fogging. Entire chapter adopted.

(G) Appendix B - Fire Flow Requirements for Buildings. Appendix adopted as amended by California OSFM.

(H) Appendix C - Fire Hydrant Locations and Distribution. Appendix adopted as amended by California OSFM.

(I) Appendix D - Fire Apparatus Access Roads. Entire chapter is adopted as amended by the California OSFM with the addition of the following section:

- a. **D103.7 Application of Humboldt County Fire Safe Ordinance #1952.** Minimum specifications of the Humboldt County Fire Safe Ordinance #1952 may be required In lieu of Section D103 as approved by the Fire Code Official.

## **ARTICLE V. Authority to Arrest and Issue Citations**

(A) The Fire Chief, and Fire Marshal shall have the authority to arrest or to cite any person who violates any provision of this article involving the California Fire Code or the California Buildings Standards Code relating to fire and panic safety as adopted by the State Fire Marshal, in the manner provided with the arrest or release on citation and notice to appear with respect to

misdemeanors or infractions, as prescribed by chapters 5,5c and 5d of Title 3, Part 2 of the California Penal Code, including section 853.6, or as the same hereafter may be amended.

- (B) It is the intent of the Fire Board that the immunities provided in the Penal Code Section 836.5 is applicable to the aforementioned officers exercising their arrest or citation authority within the course and scope of their employment pursuant to this article.
- (C) Arrest and issuance of a citation are considered to be last resort in the mitigation of violations and/or hazards. Every effort shall be made to reach a resolution to given issues prior to issuance of a citation or making an arrest.

#### **ARTICLE VI. Penalties**

- (A) The violations of the California Fire Code as adopted herein are misdemeanors/infractions and are subject to the penalties set forth herein.
- (B) The first citation, within a twelve (12) month period, for violations of the California Fire Code and any amendments adopted herein shall be treated as a civil penalty payable directly to the Arcata Fire Protection District and is set at \$150.00, or as determined by an adopted fee schedule, plus actual costs of all inspections required to gain compliance, at the rate set from time to time by the Arcata Fire Protection District. Said civil penalties shall be a debt owed to the Arcata Fire Protection District by the person responsible for the violation within thirty (30) days after the date of mailing of the citation unless an appeal is filed as provided for in article XIII. Upon failure to pay the civil penalty when due, the responsible person shall be liable in civil action brought by the Arcata Fire Protection District for such civil penalties and costs of the litigation, including reasonable attorney's fees.
- (C) Any subsequent violation within a twelve (12) month period for violation of the California Fire Code and any amendments adopted herein shall be misdemeanors/infractions and shall be subject to the penalties set forth herein.
- (D) The imposition of one penalty for any violation shall not excuse the violation or permit it to continue and all such persons shall be required to correct or remedy such violations or defects within a reasonable time and, when not otherwise specified each day that a violation occurs or continues, after a final notice has been delivered shall constitute a separate offense. The application of both penalties shall not be held to prevent the enforced correction of prohibited conditions.
- (E) Nothing contained in subsections (a) through (f) of this section shall be construed or interpreted to prevent the Arcata Fire Protection District from recovering all costs associated with a Arcata Fire Protection District response as described in Chapter 103.4.2 as added to the 2022 California Fire Code.
- (F) Any violation of any provision of this chapter shall constitute a public nuisance and shall entitle the Arcata Fire Protection District to collect costs of abatement and related administrative costs by a nuisance abatement lien as more particularly set forth in Government Code section 38773.1 and by special assessment to be collected by the County tax collector as more particularly set forth in Government Code section 38773.5. At least thirty (30) days prior to recordation of the lien, or submission of the report to the tax collector for collection of this special assessment, the record owner shall receive notice from the Fire Chief of the Humboldt Bay Fire's intent to charge the property



owner for all administrative costs associated with abatement of the nuisance. The notice shall include a summary of costs associated with enforcement of this ordinance and abatement of the nuisance. The property owner may appeal the Fire Chief's decision to the Arcata Fire Protection District Board of Directors within fifteen (15) days of the date of the notice and request a public hearing prior to recordation of the lien or special assessment. In addition to the foregoing, the Arcata Fire Protection District is authorized to prosecute a civil action to collect such abatement costs from the property owner or other person in possession or control of the affected property, and shall be entitled to recover such abatement costs, together with cost of litigation, including reasonable attorney's fees.

**ARTICLE VII. Limits Of Districts for Storage of Explosives and Blasting Agents**

(A) The limits referred to in Section 5601.1 of said 2022 California Fire Code, Title 24, Part 9, as referenced to the California Code of Regulations, Title 19, Division 1, Chapter 10, in which a permit is required for the storage of explosives and blasting agents, such storage is prohibited within the boundaries of the Arcata Fire Protection District jurisdiction.

**ARTICLE VIII. Limits Of Districts for Storage of Flammable and Combustible Liquids and Liquefied Petroleum Gas**

- (A) The geographic limits referred to in Section 5704.2.9.6.1 of said 2022 California Fire Code, Title 24, Part 9, in which the storage of flammable or combustible liquids in aboveground tanks outside of buildings is prohibited, and the limits referred to in Section 5706.5.1.1 of said Code in which construction of new bulk plants for the storage of flammable or combustible liquids is prohibited, and the geographic limits referred to in Section 6104.2 of said Code, in which the bulk storage of liquefied petroleum gas is restricted to commercial districts and approved by the Fire Chief or his designee.
- (B) The geographic limits referred to in Section 5706.2.4.4 of said 2022 California Fire Code, Title 24, Part 9, in which the storage of Class I and II flammable and combustible liquids in above-ground tanks at farms and construction sites are prohibited, are hereby established as the boundaries of the Arcata Fire Protection District jurisdiction.
- (C) The geographic limits referred to in Section 5806.2 of said 2022 California Fire Code, Title 24, Part 9, in which the storage of flammable cryogenic fluids in stationary containers is prohibited, is hereby established as the boundaries of the Arcata Fire Protection District jurisdiction.

**ARTICLE IX. Appeals**

(A) Any person receiving a citation for a civil penalty pursuant to Article VI or a bill for Arcata Fire Protection District response costs and expenses pursuant to Section 103.4.2 as added to the 2022 California Fire Code may file within thirty (30) days after the date of mailing the citation or bill, an administrative appeal against imposition of the civil penalty or response costs and expense. The appeal shall be in writing and filed with the Fire Chief and shall include a copy of the bill and statement of the grounds for appeal. The Fire Chief shall conduct an administrative hearing on the appeal, after giving the appellant at least ten (10) days advance written notice of the time and place of the hearing. Within ten (10) days after the hearing the Fire Chief shall give written

notice of the decision to the appellant, which decision shall be final. If the appeal is denied in full or in part, all amounts due shall be paid within thirty (30) days after the mailing of the notice of the decision of the hearing officer.

(B) Whenever the Fire Chief shall disapprove an application or refuse to grant a permit applied for, or when it is claimed that the provisions of the code do not apply or that true intent and meaning of the code has been misconstrued or wrongly interpreted, the applicant may appeal from the decision of the Fire Chief to the Arcata Fire Protection District Board of Directors within ten (10) days from the date of the decision.

#### **ARTICLE X. Former Ordinances**

All former ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance or the Code hereby adopted are hereby repealed.

#### **ARTICLE XI. Validity**

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this ordinance. City of Arcata and the Arcata Fire Protection District hereby declares that it would have adopted the ordinance and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases thereof shall be declared invalid.

#### **ARTICLE XII. Continuity of Previous Requirements**

Publications, handouts, applications, notices, or other documents provided by the District referencing previous editions of codes adopted by the District shall be deemed to refer to the pertinent section(s) of current editions of the adopted code.

#### **ARTICLE XIII. Ordinance Publication and Effective Date**

A summary of this ordinance shall be published and a certified copy of the full text of this ordinance shall be posted in the Arcata Fire Protection District Headquarters at least fifteen (15) days prior to the board meeting at which it is adopted.

This ordinance shall be in full force and effective thirty (30) days after its final passage, and the summary of this ordinance shall be published within fifteen (15) days after the adoption, together with the names of the Arcata Fire Protection District Board members voting for or against the same, in the Mad River Union, a newspaper of general circulation published in the City of Arcata, County of Humboldt, State of California.

Within fifteen (15) days after adoption, the Board Secretary of Arcata Fire Protection District shall also make available in Arcata Fire Protection District Headquarters, a copy of the full text of this ordinance along with the names of those Board Members voting for and against this ordinance.

The foregoing Ordinance No. 22-21 was read and introduced at the regular board meeting of the Arcata Fire Protection District held on the October 11, 2022, and November 8, 2022, respectively, and ordered passed to print and will come up for public hearing at Board Meetings scheduled for October 11, 2022, and November 8, 2022, respectively, and possible adoption as an ordinance of the Arcata Fire

Protection District at the same meeting of the Board of Directors on November 8, 2022.

**NOW THEREFORE, BE IT RESOLVED THAT** the Arcata Fire Protection District Board of Directors hereby approve Ordinance 22-21 adopting the 2022 California Fire Code, Title 24, Part 9, based on the 2021 International Fire Code.

**ADOPTED, SIGNED AND APPROVED** at a duly called meeting of the Board of Directors of the Arcata Fire Protection District by the following polled vote:

Ayes:

Nays:

Abstain:

Absent:

**DATED:** November 8, 2022

Signed:

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Randy Mendosa, President

Attest:

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Becky Schuette, Board Clerk/Secretary

**Date:** October 11, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Fiscal Year End 2021-22 Final Report

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### **Background**

Staff has worked with the District's accountant to close out FY 2021-22. We concluded the District ended the year with a \$2.2 million in retained revenues. This revenue is currently retained in the District's Treasury account held at the County. This amount has a direct correlation to the staggered and late fiscal year hiring of new employees.

Revenues - At first glance the District revenues appear to have almost doubled, compared to the initial and mid-year budgets. This large change is derived from the income of the loan the District financed to pay down the CalPers Unfunded Accrued Liability (UAL). If you factor out the \$4.7 million income from that loan, the revenues were \$6,603,862. This falls right between the initial and mid-year budgets.

Expenditures - The Salaries & Benefits expense was underspent by 19%. As previously stated, this is a result in the prolonged process of filling the vacant positions. The Service & Supplies expenses were also below what was projected. Expenses in this category ended 19% below the Mid-Year projections. All service and supply categories were underspent except for equipment and structure maintenance.

The Other Required Expenditures Section covers the payment for the UAL, which was \$5.1 million. Again \$431,548 was the UAL payment and \$4.6 million was the additional payment to pay down the UAL.

With regards to the \$2.4 million in retained revenues, the Board will have a chance to participate in a workshop that will discuss our options for how to best use this revenue. Andrew Flynn, the District's finance consultant from CalMuni Advisors, will present the Board with his analysis of the situation.

### **Recommendation**

This item is for information only, no action is being recommended, although the Board will need to set a date for the workshop.

### **District Funds Requested/Required**

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:

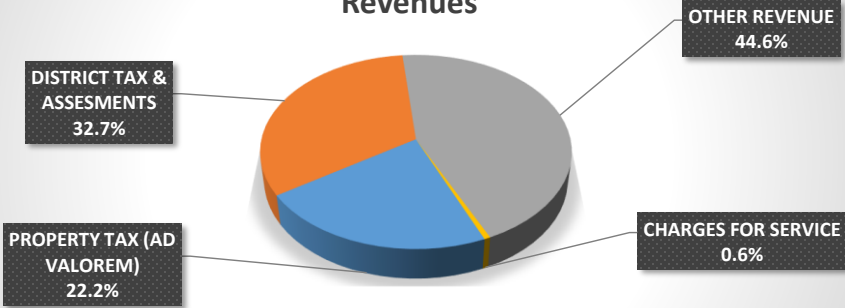
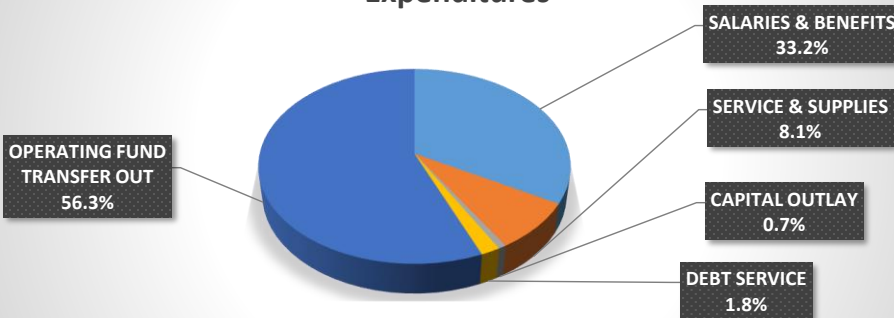
### **Alternatives**

1. Board discretion

### **Attachments**

1. Attachment 1 – Fiscal Year End 2021-22 Budget Report

**FISCAL YEAR 2021/22**  
**Fiscal Year End Report**

		<b>TOTALS</b>												
<b>REVENUES</b>		<b>\$11,357,862</b>												
PROPERTY TAX (AD VALOREM)		\$2,517,199												
DISTRICT TAX & ASSESSMENTS		\$3,708,632												
OTHER REVENUE		\$5,068,007												
CHARGES FOR SERVICE		\$64,025												
<p><b>Revenues</b></p>  <table border="1"> <caption>Revenues Breakdown</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Other Revenue</td> <td>44.6%</td> </tr> <tr> <td>District Tax &amp; Assessments</td> <td>32.7%</td> </tr> <tr> <td>Property Tax (Ad Valorem)</td> <td>22.2%</td> </tr> <tr> <td>Charges for Service</td> <td>0.6%</td> </tr> </tbody> </table>			Category	Percentage	Other Revenue	44.6%	District Tax & Assessments	32.7%	Property Tax (Ad Valorem)	22.2%	Charges for Service	0.6%		
Category	Percentage													
Other Revenue	44.6%													
District Tax & Assessments	32.7%													
Property Tax (Ad Valorem)	22.2%													
Charges for Service	0.6%													
<b>EXPENDITURES</b>		<b>\$9,098,197</b>												
SALARIES & BENEFITS		\$3,016,857												
SERVICE & SUPPLIES		\$736,652												
CAPITAL OUTLAY		\$65,788												
DEBT SERVICE		\$161,150												
OPERATING FUND TRANSFER OUT		\$5,117,751												
<b>Surplus (Deficit)</b>		<b>\$2,259,665</b>												
<p><b>Expenditures</b></p>  <table border="1"> <caption>Expenditures Breakdown</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Operating Fund Transfer Out</td> <td>56.3%</td> </tr> <tr> <td>Salaries &amp; Benefits</td> <td>33.2%</td> </tr> <tr> <td>Service &amp; Supplies</td> <td>8.1%</td> </tr> <tr> <td>Debt Service</td> <td>1.8%</td> </tr> <tr> <td>Capital Outlay</td> <td>0.7%</td> </tr> </tbody> </table>			Category	Percentage	Operating Fund Transfer Out	56.3%	Salaries & Benefits	33.2%	Service & Supplies	8.1%	Debt Service	1.8%	Capital Outlay	0.7%
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Capital Outlay	0.7%													

Revenue Sources	General Operating Fund	2006 Benefit Assessment <sup>(1)</sup>	2020 Special Tax <sup>(2)</sup>	Prevention Program <sup>(3)</sup>	Grants	Striketeam Reimburse	TOTAL
County Tax Revenue	\$2,553,149	-	-	-	-	-	\$2,553,149
District Assessment & Tax	-	\$1,434,870	\$2,273,762	-	-	-	\$3,708,632
Use of Money	\$45,341	-	-	-	-	-	\$45,341
Intergovernmental	\$160,142	-	-	-	\$424	\$51,908	\$212,473
Charges for Service	\$11,794	-	-	\$52,232	-	-	\$64,025
Other Revenue	\$4,774,241	-	-	-	-	-	\$4,774,241
<b>Total Revenue</b>	<b>\$7,544,667</b>	<b>\$1,434,870</b>	<b>\$2,273,762</b>	<b>\$52,232</b>	<b>\$424</b>	<b>\$51,908</b>	<b>\$11,357,862</b>

### Expenditures and Appropriations

Personnel	\$1,297,706	\$876,015	\$790,634	\$42,174	-	\$10,329	\$3,016,857
Services & Supplies	\$329,024	\$187,505	\$190,842	\$29,281	-	\$0	\$736,652
Debt Service	\$76,400	\$31,086	\$53,663	-	-	-	\$161,150
Capital Expense	\$0	\$0	\$65,788	-	-	-	\$65,788
Operating Fund Transfers Out	\$4,686,203	\$0	\$431,548	-	-	-	\$5,117,751
<b>Total Expenditures</b>	<b>\$6,389,333</b>	<b>\$1,094,606</b>	<b>\$1,532,474</b>	<b>\$71,454</b>	<b>\$0</b>	<b>\$10,329</b>	<b>\$9,098,197</b>
<b>Fund Balance</b>	<b>\$1,155,334</b>	<b>\$340,263</b>	<b>\$741,288</b>	<b>(\$19,223)</b>	<b>\$424</b>	<b>\$41,579</b>	
							<b>Revenue to/from County Treasury Account</b>
							<b>\$2,259,665</b>

Cash on hand needed in County Treasury on July 1, 2022 **\$2,200,000**

Balances - Beginning

\$3,354,496

Fund Balances - Ending

\$5,614,161

Footnote #1 - The 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 Inspection Program funds the Inspector position, 1/4 of Fire Marshal and 1/4 Office Assistant positions

Budgeted Position Allocation	Admin	Suppression	Prevention	Logistics	Allocated	Actual
Full Time Positions	3	18	-	-	21	17
Part-time Positions	1	-	2	-	3	2
Volunteer Positions	-	1	-	10	11	11

	Approved FY 21/22	Approved Mid- Year	FYE 21/22	Difference	
<b>REVENUE</b>					
<b>TAX REVENUE</b>	\$ 6,226,000	\$ 6,298,000	\$ 6,261,781	-\$36,219	-1%
101117 · PROPERTY TAX-CURRENT-SECURED	\$ 2,316,000	\$ 2,388,000	\$ 2,390,769		
102500 · PROPERTY TAX-CURRENT-UNSECURED	\$ 85,000	\$ 85,000	\$ 94,069		
103500 · PROPERTY TAX-PRIOR YEARS-SECURED	\$ 25,000	\$ 25,000	\$ 31,139		
105110 · PROPERTY TAX-PRIOR YEARS-UNSECURED	\$ 1,000	\$ 1,000	\$ 1,221		
800040 · SUPPLEMENTAL TAXES- CURRENT	\$ 12,000	\$ 12,000	\$ 29,330		
105900 · SUPPLEMENTAL TAXES-PRIOR YEAR	\$ 5,000	\$ 5,000	\$ 5,855		
113100 · STATE TIMBER TAX	\$ 530	\$ 530	\$ 766		
800050 · PROPERTY ASSESSMENTS	\$ 3,781,000	\$ 3,781,000	\$ 3,708,632		
2006 Benefit Assessment	\$ 1,463,000	\$ 1,463,000	\$ 1,434,870		
2020 Special Tax	\$ 2,318,000	\$ 2,318,000	\$ 2,273,762		
<b>USE OF MONEY &amp; PROPERTY</b>	\$ 42,000	\$ 42,000	\$ 45,341	\$3,341	8%
800190 · INTEREST INCOME	\$ 42,000	\$ 42,000	\$ 45,341		
<b>INTERGOVERNMENTAL</b>	\$ 72,000	\$ 73,000	\$ 212,473	\$139,473	191%
525110 · HOMEOWNERS PROP. TAX RELIEF	\$ 25,000	\$ 25,000	\$ 25,209		
800580 · FEDERAL AID IN-LIEU TAX	\$ -	\$ -	\$ 114		
800600 · OTHER GOVERNMENT AGENCIES	\$ 47,000	\$ 48,000	\$ 134,818		
800944 · GRANT REVENUE	\$ -	\$ -	\$ 424		
800950 · FIREFIGHTING REIMBURSEMENTS	\$ -	\$ -	\$ 51,908		
<b>CHARGES FOR SERVICES</b>	\$ 62,000	\$ 62,000	\$ 64,025	\$2,025	3%
800155 · PREVENTION FEES	\$ 12,000	\$ 12,000	\$ 11,592		
800156 · R1/R2 INSPECTION FEES	\$ 45,000	\$ 45,000	\$ 40,640		
800700 · OTHER SERVICES	\$ -	\$ -	\$ 6,300		
800946 · INCIDENT REVENUE RECOVERY FEES	\$ 5,000	\$ 5,000	\$ 5,494		
<b>MISCELLANEOUS REVENUES</b>	\$ 700	\$ 15,700	\$ 20,241	\$4,541	29%
800920 · SALE OF FIXED ASSETS	\$ -	\$ -	\$ 3,326		
800940 · OTHER REVENUE	\$ -	\$ 15,000	\$ 18,051		
800941 · REFUNDS	\$ 500	\$ 500	\$ (1,525)		
800942 · INCIDENT REPORTS	\$ 200	\$ 200	\$ 390		
<b>OTHER FINANCING SOURCES</b>	\$ 242,497	\$ 242,000	\$ 4,754,000	\$4,512,000	1864%
Proceeds from Long-Term Debt	\$ -	\$ -	\$ 4,754,000		
Transfer-In From Reserve Fund	\$ 242,497	\$ 242,000	\$ -		
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 6,645,000</b>	<b>\$ 6,733,000</b>	<b>\$ 11,357,862</b>	<b>\$4,624,862</b>	<b>69%</b>

	Approved FY 21/22	Approved Mid-Year	FYE 21/22	Difference		2006 Assessment	2020 Special Tax	Prevention	Gen Fund
<b>EXPENSES</b>									
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>									
<b>5010 · SALARIES AND WAGES</b>	<b>\$2,108,000</b>	<b>\$2,194,000</b>	<b>\$1,769,087</b>	<b>-\$424,913</b>	<b>-19%</b>	<b>\$593,576</b>	<b>\$508,195</b>	<b>\$39,713</b>	<b>\$627,603</b>
5010.1 · Full-Time	\$1,569,000	\$1,645,000	\$1,472,087			\$527,007	\$441,626		\$503,454
5010.2 · CTO Payout	\$314,000	\$314,000	\$89,352			\$26,806	\$26,806		\$35,741
5010.3 · Settlement Pay/Vacation	\$30,000	\$30,000	\$25,458			\$7,637	\$7,637		\$10,183
5010.4 · Holiday Pay	\$50,000	\$50,000	\$59,286			\$17,786	\$17,786		\$23,714
5010.5 · Deferred Compensation	\$57,000	\$57,000	\$47,800			\$14,340	\$14,340		\$19,120
5010.6 · Part-Time (Hourly)	\$88,000	\$88,000	\$67,933					\$39,713	\$28,220
5010.8 · CalFire/OES Pay	\$0	\$10,329	\$10,329						\$10,329
<b>5020 · RETIREMENT</b>	<b>\$393,300</b>	<b>\$436,300</b>	<b>\$429,155</b>	<b>-\$7,145</b>	<b>-2%</b>	<b>\$127,460</b>	<b>\$127,460</b>	<b>\$2,461</b>	<b>\$171,774</b>
5020.1 · CalPERS Retirement	\$367,000	\$406,000	\$399,674			\$119,902	\$119,902		\$159,870
5020.3 · Social Security	\$5,000	\$5,000	\$4,287					\$1,994	\$2,293
5020.4 · Medicare	\$21,000	\$25,000	\$25,193			\$7,558	\$7,558	\$466	\$9,611
5020.5 · CalPERS Section 218 Admin Fee	\$300	\$300	\$0						
<b>5030 · GROUP INSURANCE</b>	<b>\$984,900</b>	<b>\$1,010,900</b>	<b>\$750,573</b>	<b>-\$260,327</b>	<b>-26%</b>	<b>\$134,566</b>	<b>\$134,566</b>	<b>\$0</b>	<b>\$481,441</b>
5030.1 · Health Insurance (Employees)	\$642,000	\$653,000	\$407,800			\$122,340	\$122,340		\$163,120
5030.2 · Health Insurance (Retirees)	\$286,000	\$301,000	\$299,603						\$299,603
5030.3 · Retiree Health Admin Fees	\$4,000	\$4,000	\$2,176						\$2,176
5030.4 · Dental & Life Insurance	\$38,000	\$38,000	\$26,861			\$8,058	\$8,058		\$10,745
5030.5 · Air Ambulance Insurance	\$3,000	\$3,000	\$2,113			\$634	\$634		\$845
5030.6 · Vision	\$4,900	\$4,900	\$5,283			\$1,585	\$1,585		\$2,113
5030.7 · Long Term Disability Insurance	\$7,000	\$7,000	\$6,496			\$1,949	\$1,949		\$2,598
5030.8 · Medical Reimbursement-Fire Chief	\$0	\$0	\$241						\$241
<b>5033 · UNEMPLOYMENT INSURANCE</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-\$5,000</b>	<b>-100%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5033.1 · Unemployment (Self Funded)	\$5,000	\$5,000	\$0			\$0.0	\$0.0		\$0.00
<b>5035 · WORKER'S COMPENSATION</b>	<b>\$105,400</b>	<b>\$76,800</b>	<b>\$68,043</b>	<b>-\$8,757</b>	<b>-11%</b>	<b>\$20,413</b>	<b>\$20,413</b>	<b>\$0</b>	<b>\$27,217</b>
5035.1 · PRIMARY	\$84,000	\$38,000	\$55,984			\$16,795	\$16,795		\$22,393
5035.2 · EXCESS		\$26,000	\$0			\$0	\$0		\$0
5035.3 · ADMIN FEE	\$21,000	\$12,800	\$12,059			\$3,618	\$3,618		\$4,824
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>\$3,597,000</b>	<b>\$3,723,000</b>	<b>\$3,016,857</b>	<b>-\$706,143</b>	<b>-19%</b>	<b>\$876,015</b>	<b>\$790,634</b>	<b>\$42,174</b>	<b>\$1,308,035</b>



SERVICE & SUPPLIES										
<b>5050 · CLOTHING &amp; PERSONAL SUPPLIES</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>\$14,367</b>	<b>-\$26,633</b>	<b>-65%</b>	<b>\$4,366</b>	<b>\$3,743</b>	<b>\$500</b>	<b>\$5,758</b>	
5050.1 · Uniforms	\$20,000	\$20,000	\$12,475			\$4,366	\$3,743	\$500	\$3,866	
5050.2 · Station Boots	\$2,000	\$2,000	\$405						\$405	
5050.3 · PPE - Structure	\$12,000	\$12,000	\$0						\$0	
5050.4 · PPE - Wildland	\$5,000	\$5,000	\$331						\$331	
5050.5 · PPE - VLU Team	\$1,000	\$1,000	\$78						\$78	
5050.6 · Shields & Badges	\$1,000	\$1,000	\$1,078						\$1,078	
<b>5060 · COMMUNICATIONS</b>	<b>\$43,200</b>	<b>\$43,200</b>	<b>\$29,685</b>	<b>-\$13,515</b>	<b>-31%</b>	<b>\$9,796</b>	<b>\$9,796</b>	<b>\$1,484</b>	<b>\$8,609</b>	
5060.1 · Phones - Landline & Cellular	\$24,600	\$24,600	\$10,090			\$3,330	\$3,330	\$505	\$2,926	
5060.2 · Alarm Monitoring	\$3,000	\$3,000	\$5,649			\$1,864	\$1,864	\$282	\$1,638	
5060.3 · Communication - Miscellaneous	\$500	\$500	\$569			\$188	\$188	\$28	\$165	
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	\$13,376			\$4,414	\$4,414	\$669	\$3,879	
5060.6 · Fire Dispatch Fees	\$0	\$0	\$0						\$0	
<b>5080 · FOOD</b>	<b>\$2,750</b>	<b>\$3,000</b>	<b>\$587</b>	<b>-\$2,413</b>	<b>-80%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$587</b>	
5080.1 · Food/Rehab Supplies	\$2,000	\$2,250	\$587			\$0	\$0	\$0	\$587	
5080.2 · Drinking Water	\$750	\$750	\$0			\$0	\$0	\$0	\$0	
<b>5090 · HOUSEHOLD EXPENSE</b>	<b>\$13,800</b>	<b>\$14,500</b>	<b>\$12,843</b>	<b>-\$1,657</b>	<b>-11%</b>	<b>\$4,238</b>	<b>\$4,238</b>	<b>\$382</b>	<b>\$3,984</b>	
5090.1 · Station Supplies	\$4,100	\$4,100	\$2,888			\$953	\$953	\$144	\$837	
5090.2 · Garbage Service	\$4,700	\$5,400	\$4,755			\$1,569	\$1,569	\$238	\$1,379	
5090.3 · Station Furniture	\$5,000	\$5,000	\$5,200			\$1,716	\$1,716		\$1,768	
<b>5100 · LIABILITY INSURANCE</b>	<b>\$36,000</b>	<b>\$35,300</b>	<b>\$35,221</b>	<b>-\$79</b>	<b>0%</b>	<b>\$8,805</b>	<b>\$8,805</b>	<b>\$4,227</b>	<b>\$13,384</b>	
5100.1 · Liability Insurance	\$36,000	\$35,300	\$35,221			\$8,805	\$8,805	\$4,227	\$13,384	
<b>5120 · MAINTENANCE-EQUIPMENT</b>	<b>\$98,400</b>	<b>\$118,400</b>	<b>\$133,590</b>	<b>\$15,190</b>	<b>13%</b>	<b>\$43,792</b>	<b>\$43,792</b>	<b>\$439</b>	<b>\$45,567</b>	
5120.1 · Fire Apparatus	\$65,000	\$80,000	\$102,437			\$33,804	\$33,804		\$34,829	
5120.2 · Small Vehicles	\$10,000	\$10,000	\$3,662			\$916	\$916	\$439	\$1,392	
5120.3 · Hose & Ladder Testing	\$6,800	\$6,800	\$6,300			\$2,079	\$2,079		\$2,142	
5120.4 · Hose Repair	\$500	\$500	\$0			\$0	\$0		\$0	
5120.7 · SCBA	\$1,000	\$6,000	\$9,388			\$3,098	\$3,098		\$3,192	
5120.8 · Hydraulic Rescue Tool Service	\$3,800	\$3,800	\$3,335			\$1,101	\$1,101		\$1,134	
5120.9 · Power Tools Maintenance	\$1,000	\$1,000	\$376			\$124	\$124		\$128	
5120.10 · AED/LUCAS Annual Maintenance	\$8,100	\$8,100	\$7,416			\$2,447	\$2,447		\$2,521	
5120.11 · Fire Extinguisher Maintenance	\$1,200	\$1,200	\$396			\$131	\$131		\$135	
5120.12 · Equipment Maintenance - Misc	\$500	\$500	\$280			\$92	\$92		\$95	
5120.13 · Small Instrument Repair & Testing	\$500	\$500	\$0			\$0	\$0		\$0	
<b>5121 · MAINTENANCE-ELECTRONICS</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$1,847</b>	<b>-\$3,653</b>	<b>-66%</b>	<b>\$571</b>	<b>\$571</b>	<b>\$57</b>	<b>\$647</b>	
5121.1 · Computers	\$1,000	\$1,000	\$476			\$119	\$119	\$57	\$181	
5121.2 · Communication Equipment	\$3,000	\$3,000	\$1,051			\$347	\$347		\$357	
5121.3 · Batteries	\$1,500	\$1,500	\$320			\$106	\$106		\$109	
<b>5130 · MAINTENANCE-STRUCTURE</b>	<b>\$13,700</b>	<b>\$14,900</b>	<b>\$17,003</b>	<b>\$2,103</b>	<b>14%</b>	<b>\$5,611</b>	<b>\$5,611</b>	<b>\$0</b>	<b>\$5,781</b>	
5130.1 · General Structure Maintenance	\$6,700	\$7,900	\$13,593			\$4,486	\$4,486		\$4,622	
5130.2 · Grounds Maintenance	\$2,000	\$2,000	\$1,759			\$581	\$581		\$598	
5130.3 · Emergency Power Maintenance	\$2,000	\$2,000	\$0			\$0	\$0		\$0	
5130.4 · Pest	\$3,000	\$3,000	\$1,650			\$545	\$545		\$561	
<b>5140 · MEDICAL SUPPLIES</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>\$5,667</b>	<b>-\$2,833</b>	<b>-33%</b>	<b>\$1,870</b>	<b>\$1,870</b>	<b>\$0</b>	<b>\$1,927</b>	
5140.1 · EMS Supplies	\$6,000	\$6,000	\$4,913			\$1,621	\$1,621		\$1,670	
5140.2 · AED & LUCAS Supplies	\$500	\$500	\$0			\$0	\$0		\$0	
5140.3 · COVID-19 Supplies	\$2,000	\$2,000	\$754			\$249	\$249		\$256	
<b>5150 · MEMBERSHIPS</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,956</b>	<b>-\$45</b>	<b>-2%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$978</b>	<b>\$978</b>	
5150.6 · Dues	\$2,000	\$2,000	\$1,956			\$0	\$0	\$978	\$978	
<b>5160 · MISCELLANEOUS EXPENSE</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,924</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,924</b>	
5160.1 · Uncategorized Miscellaneous Expense	\$1,000	\$1,000	\$1,924			\$0	\$0	\$0	\$1,924	
<b>5170 · OFFICE EXPENSE</b>	<b>\$6,600</b>	<b>\$6,600</b>	<b>\$3,103</b>	<b>-\$3,497</b>	<b>-53%</b>	<b>\$776</b>	<b>\$776</b>	<b>\$372</b>	<b>\$1,179</b>	
5170.1 · Office Supplies	\$5,000	\$5,000	\$2,555			\$639	\$639	\$307	\$971	
5170.2 · Postage	\$1,000	\$1,000	\$491			\$123	\$123	\$59	\$187	
5170.3 · Software	\$500	\$500	\$57			\$14	\$14	\$7	\$22	
5170.4 · Subscriptions Periodicals	\$100	\$100	\$0			\$0	\$0	\$0	\$0	

<b>5180 · PROFESSIONAL &amp; SPECIAL SERVICES</b>	<b>\$172,550</b>	<b>\$198,450</b>	<b>\$164,879</b>	<b>-\$33,571</b>	<b>-17%</b>	<b>\$43,434</b>	<b>\$43,434</b>	<b>\$7,817</b>	<b>\$70,194</b>
5180.1 · Legal Services	\$40,000	\$50,000	\$55,519			\$9,438	\$9,438	\$6,662	\$29,980
5180.2 · Human Resource Services	\$27,000	\$27,000	\$12,367			\$4,081	\$4,081		\$4,205
5180.3 · Medical exam/Drug Screening	\$20,000	\$20,000	\$5,493			\$1,813	\$1,813		\$1,868
5180.4 · Background Checks	\$8,000	\$21,000	\$19,376			\$6,394	\$6,394		\$6,588
5180.5 · Audit Services	\$10,000	\$9,000	\$9,000			\$2,970	\$2,970		\$3,060
5180.6 · Accountant/Bookkeeping	\$10,000	\$10,000	\$5,691			\$1,878	\$1,878		\$1,935
5180.7 · GASB 75 Report Fee	\$7,000	\$7,000	\$3,700			\$1,221	\$1,221		\$1,258
5180.8 · IT Services	\$30,000	\$31,500	\$32,861			\$10,844	\$10,844		\$11,173
5180.9 · Webpage Hosting Annual Fee	\$3,600	\$4,500	\$4,010						\$4,010
5180.10 · Records Management System Annual Fee	\$4,200	\$4,350	\$4,319			\$1,080	\$1,080	\$518	\$1,641
5180.11 · Scheduling Program Annual Fee	\$3,400	\$3,500	\$3,504			\$876	\$876	\$420	\$1,331
5180.12 · Parcel Quest Annual Fees	\$2,000	\$2,000	\$1,799			\$450	\$450	\$216	\$684
5180.13 · CAD Interface Annual Fee	\$1,750	\$1,750	\$1,900			\$627	\$627		\$646
5180.14 · eDispatches Annual Fee	\$2,000	\$2,000	\$1,560			\$515	\$515		\$530
5180.15 · Survey System Annual Fee	\$500	\$500	\$0			\$0	\$0		\$0
5180.16 · Subscriptions	\$1,800	\$1,800	\$2,095			\$691	\$691		\$712
5180.17 · Humboldt Cnty Fire Chiefs' Assoc Dues	\$800	\$800	\$0			\$0	\$0		\$0
5180.18 · Google Services	\$0	\$1,250	\$1,273			\$420	\$420		\$433
5180.19 · Miscellaneous Services	\$500	\$500	\$413			\$136	\$136		\$140
<b>5190 · PUBLICATIONS &amp; LEGAL NOTICES</b>	<b>\$1,000</b>	<b>\$2,000</b>	<b>\$1,770</b>	<b>-\$230</b>	<b>-12%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,770</b>
5190.1 · Publications & Notices	\$1,000	\$2,000	\$1,770						\$1,770
<b>5200 · RENTS &amp; LEASES-EQUIPMENT</b>	<b>\$7,500</b>	<b>\$8,300</b>	<b>\$7,079</b>	<b>-\$1,221</b>	<b>-15%</b>	<b>\$1,770</b>	<b>\$1,770</b>	<b>\$849</b>	<b>\$2,690</b>
5200.1 · Copier	\$7,500	\$8,300	\$7,079			\$1,770	\$1,770	\$849	\$2,690
<b>5210 · RENT &amp; LEASES - STRUCTURES</b>	<b>\$108,000</b>	<b>\$108,000</b>	<b>\$108,000</b>	<b>\$0</b>	<b>0%</b>	<b>\$32,400</b>	<b>\$32,400</b>	<b>\$0</b>	<b>\$43,200</b>
5210.1 · 631 9th Street	\$108,000	\$108,000	\$108,000			\$32,400	\$32,400		\$43,200
<b>5230 · SPECIAL DISTRICT EXPENSE</b>	<b>\$146,500</b>	<b>\$147,180</b>	<b>\$84,356</b>	<b>-\$62,824</b>	<b>-43%</b>	<b>\$4,997</b>	<b>\$8,958</b>	<b>\$137</b>	<b>\$70,263</b>
5230.1 · Property Tax Admin Fee	\$71,000	\$71,000	\$60,848.00						\$60,848
5230.2 · Tax Roll Direct Charge Fee	\$14,000	\$14,000	\$135.00						\$135
5230.3 · LAFCO Annual Fee	\$4,000	\$4,000	\$3,216.76						\$3,217
5230.5 · Assessment Adjustments/Refunds	\$5,000	\$5,000	\$7,922.00			\$1,981	\$5,942		\$0
5230.6 · Public Education Supplies	\$1,500	\$1,500	\$1,140.42			\$285	\$285	\$137	\$433
5230.8 · Certifications	\$1,000	\$1,000	\$628.10			\$207	\$207		\$214
5230.10 · Recruitment	\$1,000	\$1,000	\$815.75						\$816
5230.11 · Bank Fees	\$1,000	\$1,000	\$330.00						\$330
5230.14 · Recognition Awards	\$2,000	\$2,000	\$990.20						\$990
5230.15 · Health & Wellness	\$7,000	\$7,000	\$325.43			\$107	\$107		\$111
5230.16 · Public Outreach	\$1,000	\$1,000	\$0.00						\$0
5230.17 · HBF Truck Response	\$10,000	\$10,000	\$0.00						\$0
5230.18 · HCFA Air Trailer Annual Fee	\$1,000	\$1,000	\$0.00						\$0
5230.19 · Staff Training	\$15,000	\$15,000	\$6,488.38			\$2,141	\$2,141		\$2,206
5230.20 · Training Supplies	\$10,000	\$10,000	\$835.81			\$276	\$276		\$284
5230.21 · Grant Management	\$2,000	\$2,000	\$0.00			\$0	\$0	\$0	\$0
5230 · Other		\$680	\$680.00						\$680
<b>5250 · TRANSPORTATION &amp; TRAVEL</b>	<b>\$50,000</b>	<b>\$90,000</b>	<b>\$56,102</b>	<b>-\$33,899</b>	<b>-38%</b>	<b>\$14,015</b>	<b>\$14,015</b>	<b>\$6,727</b>	<b>\$21,344</b>
5250.1 · Fuel	\$35,000	\$75,000	\$56,061			\$14,015	\$14,015	\$6,727	\$21,303
5250.2 · Lodging	\$5,000	\$5,000	\$0						\$0
5250.3 · Per Diem Reimbursement	\$5,000	\$5,000	\$41						\$41
5250.4 · Conference Tuition	\$5,000	\$5,000	\$0						\$0
<b>5260 · UTILITIES</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$34,754</b>	<b>-\$3,246</b>	<b>-9%</b>	<b>\$8,688</b>	<b>\$8,688</b>	<b>\$4,170</b>	<b>\$13,206</b>
5260.1 · P G & E	\$32,000	\$32,000	\$29,242			\$7,310	\$7,310	\$3,509	\$11,112
5260.2 · Water & Sewer	\$6,000	\$6,000	\$5,512			\$1,378	\$1,378	\$661	\$2,095
<b>5370 · MINOR EQUIPMENT</b>	<b>\$27,500</b>	<b>\$27,500</b>	<b>\$21,923</b>	<b>-\$5,577</b>	<b>-20%</b>	<b>\$2,375</b>	<b>\$2,375</b>	<b>\$1,140</b>	<b>\$16,032</b>
5370.4 · Fire Hose	\$5,000	\$5,000	\$0						\$0
5370.6 · Firefighting Equipment & Fabrication	\$9,000	\$9,000	\$4,882						\$4,882
5370.8 · Computer/Electronics	\$13,000	\$13,000	\$9,502			\$2,375	\$2,375	\$1,140	\$3,611
5370.10 · Small Tools	\$500	\$500	\$1						\$1
5370.9 · Power Tools	\$0	\$0	\$3,047						\$3,047
5370 · Other	\$0	\$0	\$4,491						\$4,491
<b>TOTAL SERVICE &amp; SUPPLIES</b>	<b>\$824,000</b>	<b>\$913,000</b>	<b>\$736,652</b>	<b>-\$176,348</b>	<b>-19%</b>	<b>\$187,505</b>	<b>\$190,842</b>	<b>\$29,281</b>	<b>\$329,024</b>
<b>OTHER EXPENDITURES</b>									
<b>CAPITAL EXPENSE</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$65,788</b>	<b>-\$27,212</b>	<b>-29%</b>	<b>\$0</b>	<b>\$65,788</b>	<b>\$0</b>	<b>\$0</b>
Structure/Grounds Improvements	\$93,000	\$93,000	\$65,788			\$0	\$65,788	\$0	\$0
<b>EQUIPMENT LOAN DEBT SERVICE</b>	<b>\$0</b>	<b>\$39,078</b>	<b>\$161,150</b>	<b>\$122,072</b>	<b>312%</b>	<b>\$31,086</b>	<b>\$53,663</b>	<b>\$0</b>	<b>\$76,400</b>
Debt Issue Costs			\$67,797			\$0	\$22,576	\$0	\$45,221
Long Term Debt - Principal	\$0	\$0	\$0			\$0	\$0	\$0	\$0
Long Term Dept - Interest	\$0	\$39,078	\$93,353			\$31,086	\$31,086	\$0	\$31,180
<b>OPERATING FUND TRANSFERS</b>	<b>\$1,100,000</b>	<b>\$1,031,548</b>	<b>\$5,117,751</b>	<b>\$4,086,203</b>	<b>396%</b>	<b>\$0</b>	<b>\$431,548</b>	<b>\$0</b>	<b>\$4,686,203</b>
Contingency Fund Transfer	\$200,000	\$200,000	\$0			\$0	\$0	\$0	\$0
Vehicle Replacement Fund Transfer	\$200,000	\$200,000	\$0			\$0	\$0	\$0	\$0
PERS Rate Contingency Fund Transfer	\$200,000	\$200,000	\$0			\$0	\$0	\$0	\$0
PERS Unfunded Liability Payment	\$500,000	\$431,548	\$5,117,751			\$0	\$431,548	\$0	\$4,686,203
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$1,193,000</b>	<b>\$1,164,000</b>	<b>\$5,344,688</b>	<b>\$4,180,688</b>	<b>359%</b>	<b>\$31,086</b>	<b>\$550,999</b>	<b>\$0</b>	<b>\$4,762,603</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,614,000</b>	<b>\$5,800,000</b>	<b>\$9,098,197</b>	<b>\$3,298,197</b>	<b>57%</b>	<b>\$1,094,606</b>	<b>\$1,532,474</b>	<b>\$71,454</b>	<b>\$6,399,662</b>
<b>Funded (underfunded)</b>	<b>\$1,031,000</b>	<b>\$933,000</b>	<b>\$2,259,665</b>	<b>\$1,326,665</b>	<b>142%</b>	<b>\$340,263</b>	<b>\$741,288</b>	<b>(\$19,223)</b>	<b>\$1,145,005</b>

**Date:** October 12, 2022  
**To:** Board of Directors, Arcata Fire District  
**From:** Justin McDonald, Fire Chief  
**Subject:** Consider the Process for Filling the Division 5 Director Vacancy

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**DISCUSSION:**

At the September 2022 regular Board meeting, Director Rosen submitted notice that he would be stepping down from his position as a Board Member, effective at the end of business of the December 2022 Board meeting. The Board will now need to consider its options and initiate the process to fill the vacant director position for Division 5.

Pursuant to Health and Safety Code §13852, Vacancies in office, Subsection (b), “Any vacancy in the office of a member elected to the district board shall be filled pursuant to Section 1780 of the Government Code.” Government Code §1780(c) provides, in relevant part:

*The remaining members of the district board may fill the vacancy either by appointment pursuant to subdivision (d) or by calling an election pursuant to subdivision (e).*

If the Board wishes to fill the vacancy by appointment, Government Code §1780(d)(1) provides:

*The remaining members of the district board shall make the appointment pursuant to this subdivision within 60 days after either the date on which the district board is notified of the vacancy or the effective date of the vacancy, whichever is later. [Note: Sixty days falls on February 11, 2023] The district shall post a notice of the vacancy in three or more conspicuous places in the district at least 15 days before the district board makes the appointment. The district shall notify the county elections official of the appointment no later than 15 days after the appointment.*

In the alternative, if the Board wishes to call for a special election to fill the vacancy, it may do so per Government Code §1780(e) which provides:

*(1) In lieu of making an appointment the remaining members of the board may, within 60 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, call an election to fill the vacancy.*

*(2) The election called pursuant to this subdivision shall be held on the next established election date provided in Chapter 1 (commencing with Section 1000) of Division 1 of the Elections Code that is 130 or more days after the date the district board calls the election.*

If the Board declines to appoint a successor or call for an election within the above enumerated time frames, then the County Board of Supervisors will appoint a person to fill the vacancy “within 90 days of the date the District Board is notified of the vacancy or the effective date of the vacancy, whichever is later, or the board of supervisors may order the district to call an election to fill the vacancy.” (Government Code §1780(f)(1))

Finally, if both the District Board and the Board of Supervisors decline to act within the above-referenced time frames, then the district board is required to call an election on the next established election date to fill the vacancy. (Government Code §1780(g)(1)).

**RECOMMENDATION:**

Staff recommends the Board consider the information provided, take public comment, discuss, and;

1. Direct staff to initiate the process of appointing of a successor to fill the pending vacancy for Division 5 Director.
2. Set a date for interviews of potential candidates with a goal to have the appointment filled by the January 2023 regular Board meeting.

**FINANCIAL IMPACT:**

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested:

**ALTERNATIVES:**

1. Board discretion

**ATTACHMENTS:**

None