

District Board Members

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



District Staff

Justin McDonald
Fire Chief
Becky Schuette
Clerk of the Board

Regular Board Meeting

January 9, 2024

5:30 PM

Location: 631 9th Street, Arcata
Arcata Station Classroom

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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

Pg. 5

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 December 12, 2023 Regular Meeting Pg. 7
2. December 2023 Financial Report Pg. 10
3. Adopt Resolution 24-298 Acknowledging Receipt of Annual Fire and Life Safety Inspections Pursuant to Sections 13146.2 through 13146.4 of the California Health and Safety Code Pg. 25
4. Consider Accepting the Fiscal Year 2022-23 Financial Audit Report Pg. 27
 - a. Attachment 1 - District Audit Report June 30, 2023 Pg. 28

DISTRICT BUSINESS

1. Consider Appeal for Adjustment of Special Tax and Benefit Assessment Pg. 99
 - a. Attachment 1 - Appeal Meeting Procedures & Supporting Documents Pg. 100
 - b. Attachment 2 - Petitioner Submission Documents Parcel # 503-322-058-000 Pg. 119
 - c. Attachment 3 - Petitioner Submission Documents Parcel # 020-154-019-000 Pg. 125
2. Consider and Provide Staff Direction as to the Reinstatement of Board Member Compensation Pg. 129
3. Consider Approval of the Community Risk Assessment and Standards of Cover Expenditure for the Fire District's Portion Pg. 131
 - a. Attachment 1 - AP Triton CRA-SOC Proposal Pg. 132
4. Consider Future Grant Opportunities and Grant Writing Consultants Pg. 191

CORRESPONDENCE & COMMUNICATIONS

1. Public Correspondence Pg. 192
 - a. Thank you and holiday goodies to the staff from McKinleyville resident Kathi Vertar Pg. 193
 - b. Email request and documents from AVFA President Roy Willis Pg. 194
2. Committee Reports
 - a. Fire Station Committee (*Maynor, Akana*)
 - b. AVFA, L4981, AFD Relations Committee (*Maynor*)
 - c. Budget Committee (*Johnson, Loudenslager*)
3. Fire Chief's Monthly Report Pg. 216
4. Director Matters

ADJOURNMENT

A Special Meeting is scheduled for January 19, 2024, Arcata Downtown Station Classroom, 631 9th Street in Arcata at 4:00 pm.

Next Regular Board Meeting is scheduled for February 13, 2024, Arcata Downtown Station Classroom, 631 9th Street in Arcata at 5:30 pm.

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 9th Street, Arcata, CA 95521*
- *Mad River Station, 3235 Janes Road, Arcata, CA 95521*
- *The Arcata Fire Protection District website: www.arcatafire.org*

Public Comment & Association Reports



ARCATA VOLUNTEER FIREFIGHTERS ASSOCIATION, INC.

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

Date: 1/9/2024 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 November; 30 Hours.
 - VLU members received refresher CPR Training.

Community Outreach and Support

- **CPR and First Aid Training**
 - 15 Students including VLU members.
- **Address Placard Projects**
 - Received 21 placards (Order #13) on December 21st.
 - These 21 placards are to be installed 1/5/2024.
 - Submitted Order #14 to Visual Concept on December 21st.
 - Order #14 was for 15 Placards and will be the last order.
 - Project will finish with 329 placards installed across the District.
- **Grant Activity**
 - Coast Central Credit Union opens 2/1, up to \$25,000.
 - Berg requests presently on hold.
 - Working on grants for.
 - A new vehicle for future 2nd Assistant Chief.
 - A slide-in pump unit for the Flatbed
 - AVFA received grants of \$96,251.50 in 2023 in support of the District
 - Target Gift Card for VLU Rig Food and Drinks \$250 (5/23)
 - 201 Smoke and Fire Alarms, 102 CO alarms. \$12,700 (6/23)
 - Chairs, Tables, Window Coverings, Computer and Projector 14,141.50 (7/23)
 - Mobile Radios \$32,000. (11/23)
 - Wildland Turnouts and Structure Helmets \$37,160. (12/23)

AVFA Properties

- Installed a cover over a utility conduit to keep High School students off M st roof.
- Installing cameras around the M street property for additional security

Consent Calendar



MINUTES

Regular Board Meeting

December 12, 2023

5:30 p.m.

Location: 631 9th Street, Arcata

Arcata Fire Station Classroom

Board of Directors

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

CALL TO ORDER

The regular session of the Board of Directors for the Arcata Fire District was called to order by President Blaine Maynor at 5:31 pm.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by President Maynor.

ATTENDANCE AND DETERMINATION OF A QUORUM

The meeting continued with a quorum and the following were present: President Blaine Maynor, Vice President Eric Loudenslager, Director Jason Akana, Director Nicole Johnson, and Director Randy Mendosa.

Additional District administrative staff included Fire Chief Justin McDonald, Assistant Chief Chris Emmons, Board Secretary Becky Schuette and Public Information Officer Alyssa Alvarez.

APPROVAL OF AGENDA

It was moved to approve the agenda.

Motion: Mendosa; **Second:** Loudenslager

After the motion and prior to the roll call, Chief McDonald advised that the Fire Station Committee, under Committee Reports, should identify Director Akana rather than Director Loudenslager as a member.

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

PUBLIC COMMENT

There were no public comments.

Senior Management Group – Nothing to report.

Local 4981 – Captain Marcus Lillard reported on behalf of the Local 4981.

Arcata Volunteer Firefighters Association (AVFA) – AVFA President Roy Willis made his report and added that the AVFA will not be attending the Board meetings beginning next year, however, they will continue to submit the report.

CONSENT CALENDAR

1. Minutes from November 14, 2023, Regular Meeting
2. Minutes from December 5, 2023, Special Meeting
3. November 2023 Financial Report
4. Adopt Resolution 23-29 Approving the Schedule of Dates, Time, and Location for the 2024 Regular Board Meetings
5. Approve the Side Letter Between the Arcata Fire Protection District and the Arcata Professional Firefighters Local 4981

It was moved to approve the consent calendar.

Motion: Akana; Second: Johnson

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

DISTRICT BUSINESS

1. PUBLIC HEARING - Consider Adoption of Resolution 23-297 Requesting the Local Agency Formation Commission Take Proceedings for the Annexation of Arcata Fire District Good Will Response Area: The Chief deferred the report to Colette Santsche, who serves as Executive Director of LAFCO.

There were questions from the Directors.

President Maynor opened public comment and the following commented:
Roy Willis

President Maynor closed public comment.

There were no Board deliberations.

Director Mendosa made a motion, which prior to a second, was followed by discussion about the indemnification checkbox in the application.

Director Mendosa amended his motion.

It was moved to adopt Resolution 23-297, that the Board does not authorize staff to check the indemnification clause, and that the District conducts substantial notice of the intended area so that the residents are well notified of the pending proceedings.

Motion: Mendosa; Second: Loudenslager

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

2. Election of the New Board Officers for 2024:

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

It was moved to nominate and approve Director Loudenslager as the next President and Director Akana as the Vice President.

Motion: Mendosa; Second: Johnson

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

3. Set a Meeting Date to Receive a Presentation from David Loya: Director Mendosa will be recusing himself once again. The Directors agreed on Friday, January 19 at 4:00 pm.

4. Update of the Cal Poly, City of Arcata, and Fire District Working Group: Assistant Chief Emmons reviewed his staff report. This item was for information only, and no action was taken.

CORRESPONDENCE & COMMUNICATIONS

1. Public Correspondence – Chief McDonald briefly reported on the ISO rating letter.

2. Committee Reports:

a. Fire Station Committee (*Maynor, Akana*) – Nothing to report out.

b. AVFA, L4981, AFD Relations Committee (*Maynor*) – A request is out to staff, to the Union and will be going out to the Board members for bullet points to take to mediation if needed in the future.

3. Fire Chief's Monthly Report – Chief McDonald reviewed his report aloud. Measure F next meeting correction should be December 16. Fire Prevention Specialist Alvarez spoke about her experience at the National Fire Academy.

4. Director Matters – Director Johnson would like to put the topic of reinstating Board compensation on a future agenda. Director Mendosa will miss the January meeting.

CLOSED SESSION

President Maynor adjourned to closed session at 6:29 pm.

The meeting resumed at 6:49 pm. Report out of closed session; Staff was given direction to contract with Jack Hughes for contract negotiations with future Chief Emmons.

ADJOURNMENT

President Maynor adjourned the meeting at 6:49 pm

The next Regular Meeting is scheduled for **January 9, 2024, at the Arcata Downtown Station Classroom, 631 9th Street in Arcata at 5:30 pm.**

Respectfully submitted,

Becky Schuette,
Clerk of the Board

7:47 AM

Arcata Fire Protection District

01/04/24

Balance Sheet

Accrual Basis

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
CalTRUST	2,473,150.55
CCCU Checking	466,907.93
CCCU Liquid Assets	118,255.72
CCCU Savings	66.60
Contingency Fund	267,701.25
County Treasury	966,677.41
PERS Contingency Fund	364,676.28
Vehicle Replacement Fund	483,762.51
	<hr/>
Total Checking/Savings	5,141,198.25
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	11,933.47
	<hr/>
Total Accounts Receivable	11,933.47
Other Current Assets	
Acct. Recv. - County Treasury	3,217,260.90
Interest Receivable	15,000.00
Prepaid Expense	21,606.18
	<hr/>
Total Other Current Assets	3,253,867.08
Total Current Assets	8,406,998.80
Fixed Assets	
Accumulated Depreciation	-2,505,291.00
Buildings & Improvements	2,395,484.62
Equipment	3,597,743.56
Land	224,630.00
	<hr/>
Total Fixed Assets	3,712,567.18
Other Assets	
Deferred Outflows - OPEB	1,178,335.00
Deferred Outflows - PENSION	4,376,216.00
	<hr/>
Total Other Assets	5,554,551.00
TOTAL ASSETS	<u><u>17,674,116.98</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	81,022.69
	<hr/>
Total Accounts Payable	81,022.69
Credit Cards	
US BANK	3,737.85
	<hr/>
Total Credit Cards	3,737.85

Arcata Fire Protection District
Balance Sheet
As of December 31, 2023

	<u>Dec 31, 23</u>
Other Current Liabilities	
Suspense	-1,985.38
Accounts Payable 2	21,606.18
Accrued Expenses - OTHER	33,011.08
Accrued Interest Expense	58,542.11
Compensation Time Off (CTO)	32,458.40
WAGES PAYABLE	52,884.91
2100 · Payroll Liabilities	
457 Deduction	3,800.00
CA Withholding	4,578.44
Federal Withholding	8,920.46
Medicare - Both	2,541.62
Social Security - Both	382.66
Survivor Benefit	40.92
2100 · Payroll Liabilities - Other	11,947.81
Total 2100 · Payroll Liabilities	<u>32,211.91</u>
Total Other Current Liabilities	<u>228,729.21</u>
Total Current Liabilities	313,489.75
Long Term Liabilities	
West America Bank - Engine loan	634,618.89
Accrued Employee Benefits	123,790.80
Deferred Inflows - OPEB	3,843,418.00
Deferred Inflows - PENSION	3,947,843.00
Net Pension Liability	2,704,068.00
OPEB Liability	8,414,987.00
Webster Bank	4,493,000.00
Total Long Term Liabilities	<u>24,161,725.69</u>
Total Liabilities	24,475,215.44
Equity	
32000 · *Retained Earnings	-41,900.97
Investment in Fixed Assets	3,077,948.29
3900 · RETAINED EARNINGS	-10,533,674.63
Net Income	696,528.85
Total Equity	<u>-6,801,098.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,674,116.98</u></u>

Arcata Fire Protection District
Statement of Cash Flows
December 2023

	<u>Dec 23</u>
OPERATING ACTIVITIES	
Net Income	91,700.07
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · ACCOUNTS RECEIVABLE	141,100.66
Acct. Recv. - County Treasury	-536,210.15
2000 · ACCOUNTS PAYABLE	26,224.39
US BANK	-3,916.14
US BANK:Emmons	460.63
US BANK:Evenson	157.96
US BANK:J. McDonald	303.92
US BANK:Rheinschmidt	5.75
US BANK:Schuette	2,208.74
2100 · Payroll Liabilities	4,369.17
2100 · Payroll Liabilities:457 Deduction	3,800.00
2100 · Payroll Liabilities:CA Withholding	4,265.37
2100 · Payroll Liabilities:Federal Withholding	8,580.46
2100 · Payroll Liabilities:Medicare - Both	2,408.12
2100 · Payroll Liabilities:Social Security - Both	382.66
2100 · Payroll Liabilities:Survivor Benefit	18.60
	<hr/>
Net cash provided by Operating Activities	-254,139.79
	<hr/>
Net cash increase for period	-254,139.79
	<hr/>
Cash at beginning of period	5,395,338.04
	<hr/>
Cash at end of period	<u><u>5,141,198.25</u></u>

Arcata Fire Protection District
Interest Earned Fiscal Year to Date
 July through December 2023

Type	Date	Memo	Split	Amount
USE OF MONEY & PROPERTY				
800190 · Interest Income				
Deposit	07/31/2023	Interest	CalTRUST	20,110.82
Deposit	07/31/2023	Interest	Contingency Fund	1,126.87
Deposit	07/31/2023	Interest	Vehicle Replacement Fund	2,036.37
Deposit	07/31/2023	Interest	PERS Contingency Fund	1,535.08
Deposit	07/31/2023	Interest	CCCU Liquid Assets	199.20
Deposit	07/31/2023	Interest	CCCU Checking	109.46
Deposit	08/31/2023	Interest	CalTRUST	18,156.49
Deposit	08/31/2023	Interest	Contingency Fund	1,209.17
Deposit	08/31/2023	Interest	Vehicle Replacement Fund	2,185.10
Deposit	08/31/2023	Interest	PERS Contingency Fund	1,647.20
Deposit	08/31/2023	Interest	CCCU Liquid Assets	199.54
Deposit	08/31/2023	Interest	CCCU Checking	112.97
Deposit	09/30/2023	Interest	CalTRUST	16,717.03
Deposit	09/30/2023	Interest	Contingency Fund	1,182.19
Deposit	09/30/2023	Interest	Vehicle Replacement Fund	2,136.34
Deposit	09/30/2023	Interest	PERS Contingency Fund	1,610.44
Deposit	09/30/2023	Interest	CCCU Savings	0.38
Deposit	09/30/2023	Interest	CCCU Liquid Assets	193.43
Deposit	09/30/2023	Interest	CCCU Checking	79.28
Deposit	10/31/2023	Interest	CalTRUST	15,964.96
Deposit	10/31/2023	Interest	Contingency Fund	1,239.70
Deposit	10/31/2023	Interest	Vehicle Replacement Fund	2,240.26
Deposit	10/31/2023	Interest	PERS Contingency Fund	1,688.78
Deposit	10/31/2023	Interest	CCCU Liquid Assets	200.20
Deposit	10/31/2023	Interest	CCCU Checking	64.00
Deposit	11/30/2023	Interest	CalTRUST	13,408.06
Deposit	11/30/2023	Interest	Contingency Fund	1,206.42
Deposit	11/30/2023	Interest	Vehicle Replacement Fund	2,180.12
Deposit	11/30/2023	Interest	PERS Contingency Fund	1,643.45
Deposit	11/30/2023	Interest	CCCU Liquid Assets	194.07
Deposit	11/30/2023	Interest	CCCU Checking	80.44
Deposit	12/31/2023	Interest	CalTRUST	11,903.80
Deposit	12/31/2023	Interest	Contingency Fund	1,256.06
Deposit	12/31/2023	Interest	Vehicle Replacement Fund	2,269.83
Deposit	12/31/2023	Interest	PERS Contingency Fund	1,711.08
Total 800190 · Interest Income				127,798.59
Total USE OF MONEY & PROPERTY				127,798.59
TOTAL				127,798.59

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
TAX REVENUE				
101117 · Property Tax - Current Secured	1,260,117.00	1,262,154.00	-2,037.00	99.8%
102500 · Property Tax-Current Unsecured	51,969.48	48,000.00	3,969.48	108.3%
103500 · Property Tax-Prior Yrs Secured	0.00	16,998.00	-16,998.00	0.0%
105110 · Property Tax-Prior Yrs Unsecure	16,999.98	498.00	16,501.98	3,413.7%
800040 · Supplemental Taxes-Current	21,163.98			
105900 · Supplemental Taxes-Prior Yrs	2,832.48	13,998.00	-11,165.52	20.2%
113100 · State Timber Tax	0.00	844.00	-844.00	0.0%
800050 · Property Assessments	1,934,053.98	1,893,000.00	41,053.98	102.2%
Total TAX REVENUE	3,287,136.90	3,235,492.00	51,644.90	101.6%
USE OF MONEY & PROPERTY				
800190 · Interest Income	127,798.59	35,502.00	92,296.59	360.0%
Total USE OF MONEY & PROPERTY	127,798.59	35,502.00	92,296.59	360.0%
INTERGOVERNMENTAL				
525110 · Homeowners Property Tax Relief	0.00	12,498.00	-12,498.00	0.0%
800600 · Other Government Agencies				
CPH Contract for Services	0.00	37,000.00	-37,000.00	0.0%
NCQUAMD	0.00	700.00	-700.00	0.0%
Proposition 172 Disbursement	0.00	8,700.00	-8,700.00	0.0%
800600 · Other Government Agencies - Other	38,043.11			
Total 800600 · Other Government Agencies	38,043.11	46,400.00	-8,356.89	82.0%
800950 · Firefighting Reimbursements	118,188.49			
Total INTERGOVERNMENTAL	156,231.60	58,898.00	97,333.60	265.3%
CHARGES FOR SERVICES				
800155 · Prevention Fees	8,091.47	6,000.00	2,091.47	134.9%
800156 · R1/R2 Inspection Fees	20,792.89	22,500.00	-1,707.11	92.4%
800700 · Other Services	30.00			
800946 · Incident Revenue Recovery Fees	14,988.03	4,998.00	9,990.03	299.9%
Total CHARGES FOR SERVICES	43,902.39	33,498.00	10,404.39	131.1%
MISCELLANEOUS REVENUES				
800940 · Other Revenue				
Donations	2,340.91			
800940 · Other Revenue - Other	11,010.80			
Total 800940 · Other Revenue	13,351.71			
800941 · Refunds	-19,333.09	500.00	-19,833.09	-3,866.6%
800942 · Incident Reports	219.00	200.00	19.00	109.5%
Total MISCELLANEOUS REVENUES	-5,762.38	700.00	-6,462.38	-823.2%
Total Income	3,609,307.10	3,364,090.00	245,217.10	107.3%
Gross Profit	3,609,307.10	3,364,090.00	245,217.10	107.3%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through December 2023

Expense	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
SALARIES & EMPLOYEE BENEFITS				
5010 · Salaries & Wages				
5010.1 · Full-Time	1,000,986.91	1,044,498.00	-43,511.09	95.8%
5010.2 · CTO Payout	149,295.88	208,998.00	-59,702.12	71.4%
5010.3 · Settlement Pay/Vacation	0.00	30,000.00	-30,000.00	0.0%
5010.4 · Holiday Pay	27,408.68	56,000.00	-28,591.32	48.9%
5010.5 · Deferred Compensation	33,300.00	31,200.00	2,100.00	106.7%
5010.6 · Part-Time (Hourly)	35,327.41	35,502.00	-174.59	99.5%
5010.7 · CalFire/OES Pay	38,163.17			
5010 · Salaries & Wages - Other	0.00	0.00	0.00	0.0%
Total 5010 · Salaries & Wages	1,284,482.05	1,406,198.00	-121,715.95	91.3%
5020 · Retirement				
5020.1 · CalPERS Retirement	293,681.48	304,500.00	-10,818.52	96.4%
5020.2 · Social Security	2,309.49	1,998.00	311.49	115.6%
5020.3 · Medicare	19,027.61	15,498.00	3,529.61	122.8%
5020.4 · CalPERS UAL Payment	0.00	190,000.00	-190,000.00	0.0%
Total 5020 · Retirement	315,018.58	511,996.00	-196,977.42	61.5%
5030 · Group Insurance				
5030.1 · Health (Current Employees)	278,420.09	312,000.00	-33,579.91	89.2%
5030.2 · Health (Retirees)	157,298.20	154,998.00	2,300.20	101.5%
5030.3 · Retiree Health Admin Fees	22,938.52	1,998.00	20,940.52	1,148.1%
5030.4 · Dental, Vision & Life	23,209.36	24,498.00	-1,288.64	94.7%
5030.5 · Air Ambulance	56.00	3,000.00	-2,944.00	1.9%
5030.6 · Long Term Disability	4,611.00	4,002.00	609.00	115.2%
Total 5030 · Group Insurance	486,533.17	500,496.00	-13,962.83	97.2%
5033 · Unemployment Insurance	0.00	0.00	0.00	0.0%
5035 · Worker's Compensation				
5035.1 · Primary	0.00	86,000.00	-86,000.00	0.0%
5035.3 · Admin Fee	0.00	22,000.00	-22,000.00	0.0%
Total 5035 · Worker's Compensation	0.00	108,000.00	-108,000.00	0.0%
SALARIES & EMPLOYEE BENEFITS - Other	35,083.88			
Total SALARIES & EMPLOYEE BENEFITS	2,121,117.68	2,526,690.00	-405,572.32	83.9%
SERVICE & SUPPLIES				
5050 · Clothing & Personal Supplies				
5050.1 · Uniforms	8,924.96	20,000.00	-11,075.04	44.6%
5050.2 · Station Boots	0.00	2,000.00	-2,000.00	0.0%
5050.3 · PPE - Structure	310.52	12,000.00	-11,689.48	2.6%
5050.4 · PPE - Wildland	0.00	5,000.00	-5,000.00	0.0%
5050.5 · VLU Team	0.00	1,000.00	-1,000.00	0.0%
5050.6 · Shields & Badges	232.53	1,000.00	-767.47	23.3%
Total 5050 · Clothing & Personal Supplies	9,468.01	41,000.00	-31,531.99	23.1%
5060 · Communications				
5060.1 · Phones - Landline & Cellular	6,843.80	4,998.00	1,845.80	136.9%
5060.2 · Alarm Monitoring				
Arcata Station	550.00			
Mad River Station	420.00			
McKinleyville Station	949.87			
5060.2 · Alarm Monitoring - Other	0.00	1,752.00	-1,752.00	0.0%
Total 5060.2 · Alarm Monitoring	1,919.87	1,752.00	167.87	109.6%
5060.3 · Communications - Miscellaneous	0.00	500.00	-500.00	0.0%
5060.4 · HCFCA Radio System	0.00	1,600.00	-1,600.00	0.0%
5060.5 · Cable TV & Internet	6,735.52	6,750.00	-14.48	99.8%
Total 5060 · Communications	15,499.19	15,600.00	-100.81	99.4%
5080 · Food				
5080.1 · Food & Rehab Supplies	373.67	1,000.00	-626.33	37.4%
5080.2 · Drinking Water	0.00	1,000.00	-1,000.00	0.0%
Total 5080 · Food	373.67	2,000.00	-1,626.33	18.7%
5090 · Household Expenses				
5090.1 · Station Supplies				
Arcata Station	513.99			
Mad River Station	811.06			
McKinleyville Station	1,078.07			

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
5090.1 · Station Supplies - Other	0.00	1,998.00	-1,998.00	0.0%
Total 5090.1 · Station Supplies	2,403.12	1,998.00	405.12	120.3%
5090.2 · Garbage Service				
Arcata Station	359.95			
Mad River Station	359.95			
McKinleyville Station	1,549.90			
5090.2 · Garbage Service - Other	0.00	2,502.00	-2,502.00	0.0%
Total 5090.2 · Garbage Service	2,269.80	2,502.00	-232.20	90.7%
5090.3 · Station Furniture				
McKinleyville Station	-10.78			
5090.3 · Station Furniture - Other	1,399.75	5,000.00	-3,600.25	28.0%
Total 5090.3 · Station Furniture	1,388.97	5,000.00	-3,611.03	27.8%
Total 5090 · Household Expenses	6,061.89	9,500.00	-3,438.11	63.8%
5100 · Liability Insurance				
5100.1 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
Total 5100 · Liability Insurance	51,345.00	52,000.00	-655.00	98.7%
5120 · Maintenance - Equipment				
5120.1 · Vehicles				
8200.215	17,236.30			
8201.214	15,216.09			
8205.210	395.44			
8206.213	26.02			
8207.205	1,445.52			
8208.212	422.37			
8209.206	110.42			
8211.108	1,872.83			
8215.113	917.66			
8217.112	10,035.51			
8219.116	1,206.33			
8239.117	682.97			
8241.115	207.14			
8258.106	3,940.90			
8291.114	310.77			
8295.211	594.93			
5120.1 · Vehicles - Other	69.71	86,000.00	-85,930.29	0.1%
Total 5120.1 · Vehicles	54,690.91	86,000.00	-31,309.09	63.6%
5120.2 · Hose & Ladder Testing	0.00	6,500.00	-6,500.00	0.0%
5120.3 · Hose Repair	0.00	0.00	0.00	0.0%
5120.4 · SCBA	3,894.50	8,000.00	-4,105.50	48.7%
5120.5 · Hydraulic Rescue Tools	0.00	2,500.00	-2,500.00	0.0%
5120.6 · Power Tools	7,661.64	1,000.00	6,661.64	766.2%
5120.7 · AED & LUCAS	6,660.60	8,000.00	-1,339.40	83.3%
5120.8 · Fire Extinguishers	813.47	500.00	313.47	162.7%
5120.9 · Miscellaneous Equipment	0.00	3,000.00	-3,000.00	0.0%
5120.10 · Small Instrument Repair & Test	0.00	1,000.00	-1,000.00	0.0%
5120 · Maintenance - Equipment - Other	197.18			
Total 5120 · Maintenance - Equipment	73,918.30	116,500.00	-42,581.70	63.4%
5121 · Maintenance - Electronics				
5121.1 · Computers	740.68	1,000.00	-259.32	74.1%
5121.2 · Radios, Pagers & FireCom	741.35	1,000.00	-258.65	74.1%
5121.3 · Batteries (non-household)	103.41	1,500.00	-1,396.59	6.9%
Total 5121 · Maintenance - Electronics	1,585.44	3,500.00	-1,914.56	45.3%
5130 · Maintenance-Buildings & Grounds				
5130.1 · General Structure				
Arcata Station	684.35			
Mad River Station	555.73			
McKinleyville Station	1,177.47			
5130.1 · General Structure - Other	1,705.48	46,000.00	-44,294.52	3.7%
Total 5130.1 · General Structure	4,123.03	46,000.00	-41,876.97	9.0%
5130.2 · Grounds				
Bayside Property	250.00			
Mad River Station	18.66			
McKinleyville Station	26.81			

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
5130.2 · Grounds - Other	0.00	10,000.00	-10,000.00	0.0%
Total 5130.2 · Grounds	295.47	10,000.00	-9,704.53	3.0%
5130.3 · Emergency Power				
Arcata Station	422.59			
Mad River Station	306.58			
McKinleyville Station	422.59			
5130.3 · Emergency Power - Other	0.00	3,000.00	-3,000.00	0.0%
Total 5130.3 · Emergency Power	1,151.76	3,000.00	-1,848.24	38.4%
5130.4 · Pest Control				
Arcata Station	190.00			
Mad River Station	190.00			
McKinleyville Station	85.00			
5130.4 · Pest Control - Other	0.00	1,500.00	-1,500.00	0.0%
Total 5130.4 · Pest Control	465.00	1,500.00	-1,035.00	31.0%
Total 5130 · Maintenance-Buildings & Grounds	6,035.26	60,500.00	-54,464.74	10.0%
5140 · Medical Supplies				
5140.1 · EMS	1,523.88	3,000.00	-1,476.12	50.8%
5140.2 · AED & Lucas	751.02	252.00	499.02	298.0%
Total 5140 · Medical Supplies	2,274.90	3,252.00	-977.10	70.0%
5150 · Memberships				
5150.1 · Dues				
CalChiefs	960.00			
5150.1 · Dues - Other	0.00	3,000.00	-3,000.00	0.0%
Total 5150.1 · Dues	960.00	3,000.00	-2,040.00	32.0%
5150 · Memberships - Other	175.00			
Total 5150 · Memberships	1,135.00	3,000.00	-1,865.00	37.8%
5160 · Miscellaneous Expense				
5160.1 · Uncategorized Misc. Expense	541.00	1,000.00	-459.00	54.1%
Total 5160 · Miscellaneous Expense	541.00	1,000.00	-459.00	54.1%
5170 · Office Expense				
5170.1 · Office Supplies	884.64	1,998.00	-1,113.36	44.3%
5170.2 · Postage	398.06	2,000.00	-1,601.94	19.9%
5170.3 · Software				
CAD Interface	1,200.00	1,750.00	-550.00	68.6%
eDispatches	0.00	2,000.00	-2,000.00	0.0%
Miscellaneous	0.00	500.00	-500.00	0.0%
Parcel Quest	2,399.00	2,000.00	399.00	120.0%
Quickbooks	0.00	2,000.00	-2,000.00	0.0%
Records Management	4,690.70	4,500.00	190.70	104.2%
Scheduling Program	0.00	3,500.00	-3,500.00	0.0%
Survey System	0.00	500.00	-500.00	0.0%
5170.3 · Software - Other	99.95			
Total 5170.3 · Software	8,389.65	16,750.00	-8,360.35	50.1%
5170.4 · Subscription Periodicals	0.00	100.00	-100.00	0.0%
Total 5170 · Office Expense	9,672.35	20,848.00	-11,175.65	46.4%
5180 · Professional & Special Services				
5180.1 · Legal	11,512.00	10,002.00	1,510.00	115.1%
5180.2 · Human Resources	0.00	10,000.00	-10,000.00	0.0%
5180.3 · Medical Exam & Drug Screening	0.00	20,000.00	-20,000.00	0.0%
5180.4 · Background Checks	774.00	5,000.00	-4,226.00	15.5%
5180.5 · Audit (Financial)	8,500.00	11,000.00	-2,500.00	77.3%
5180.6 · Accountant & Bookkeeping	8,131.00	10,000.00	-1,869.00	81.3%
5180.7 · GASB Reporting	3,450.00	7,000.00	-3,550.00	49.3%
5180.8 · IT	18,627.55	17,502.00	1,125.55	106.4%
5180.9 · Webpage Hosting	5,172.00	2,598.00	2,574.00	199.1%
5180.10 · Subscriptions	0.00	2,700.00	-2,700.00	0.0%
5180.11 · Miscellaneous	0.00	500.00	-500.00	0.0%
5180.12 · Financial Consulting	0.00	5,000.00	-5,000.00	0.0%
Total 5180 · Professional & Special Services	56,166.55	101,302.00	-45,135.45	55.4%
5190 · Publications & Legal Notices				

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
5190.1 · Publications & Notices	380.00	1,000.00	-620.00	38.0%
Total 5190 · Publications & Legal Notices	380.00	1,000.00	-620.00	38.0%
5200 · Rent & Leases - Equipment				
5200.1 · Copier	3,763.24	4,152.00	-388.76	90.6%
Total 5200 · Rent & Leases - Equipment	3,763.24	4,152.00	-388.76	90.6%
5210 · Rent & Leases - Structures				
5210.1 · 631 9th Street	70,000.00	60,000.00	10,000.00	116.7%
Total 5210 · Rent & Leases - Structures	70,000.00	60,000.00	10,000.00	116.7%
5230 · Special District Expense				
5230.1 · Property Tax Admin Fee	0.00	77,000.00	-77,000.00	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 · Public Education Supplies	109.32	1,500.00	-1,390.68	7.3%
5230.6 · Certifications	154.00	1,000.00	-846.00	15.4%
5230.7 · Recruitment	405.00	0.00	405.00	100.0%
5230.8 · Bank Fees	200.00	4,200.00	-4,000.00	4.8%
5230.9 · Recognition Awards	0.00	2,000.00	-2,000.00	0.0%
5230.10 · Health & Wellness	0.00	5,300.00	-5,300.00	0.0%
5230.11 · Public Outreach	15.80	1,000.00	-984.20	1.6%
5230.13 · HCFCA Air Trailer Annual Fee	0.00	1,000.00	-1,000.00	0.0%
5230.14 · Staff Training	1,505.84	15,000.00	-13,494.16	10.0%
5230.15 · Training Supplies	16.24	1,000.00	-983.76	1.6%
5230.16 · Grant Management	0.00	0.00	0.00	0.0%
Total 5230 · Special District Expense	2,406.20	127,000.00	-124,593.80	1.9%
5250 · Transportation & Travel				
5250.1 · Fuel				
Mad River Station				
Diesel	16,853.53			
Gasoline	3,800.75			
Mad River Station - Other	781.54			
Total Mad River Station	21,435.82			
McKinleyville Station	6,343.13			
5250.1 · Fuel - Other	2,660.53	37,002.00	-34,341.47	7.2%
Total 5250.1 · Fuel	30,439.48	37,002.00	-6,562.52	82.3%
5250.2 · Lodging	1,841.69	8,000.00	-6,158.31	23.0%
5250.3 · Per Diem Reimbursement	1,116.49	7,000.00	-5,883.51	15.9%
5250.4 · Conference/Class Tuition	6,931.99	5,000.00	1,931.99	138.6%
5250 · Transportation & Travel - Other	535.37			
Total 5250 · Transportation & Travel	40,865.02	57,002.00	-16,136.98	71.7%
5260 · Utilities				
5260.1 · PG & E				
Arcata Station	4,933.11			
Mad River Station	2,179.99			
McKinleyville Station	6,655.91			
5260.1 · PG & E - Other	0.00	16,308.00	-16,308.00	0.0%
Total 5260.1 · PG & E	13,769.01	16,308.00	-2,538.99	84.4%
5260.2 · Water & Sewer				
Arcata Station	941.32			
Mad River Station	917.00			
McKinleyville Station	1,043.16			
5260.2 · Water & Sewer - Other	137.73	3,150.00	-3,012.27	4.4%
Total 5260.2 · Water & Sewer	3,039.21	3,150.00	-110.79	96.5%
Total 5260 · Utilities	16,808.22	19,458.00	-2,649.78	86.4%
5370 · Minor Equipment Purchases				
5370.1 · Fire Hose	0.00	6,500.00	-6,500.00	0.0%
5370.2 · Fire Equipment & Fabrication	783.03	4,000.00	-3,216.97	19.6%
5310.3 · Computers & Electronics	4,548.59	5,000.00	-451.41	91.0%
5370.4 · Small Tools	108.83	1,000.00	-891.17	10.9%
5370.5 · Power Tools	0.00	1,000.00	-1,000.00	0.0%
Total 5370 · Minor Equipment Purchases	5,440.45	17,500.00	-12,059.55	31.1%

**Arcata Fire Protection District
Profit & Loss Budget vs. Actual**

Accrual Basis

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Total SERVICE & SUPPLIES	373,739.69	716,114.00	-342,374.31	52.2%
OTHER BUDGET FUNDING REQUIRED				
Capital Expense				
Equipment/Vehicles	30,418.89			
Total Capital Expense	30,418.89			
Debt Service				
2021 UAL Refinance - Interest	61,554.10	119,437.00	-57,882.90	51.5%
2021 UAL Refinance - Principal	268,000.00	268,000.00	0.00	100.0%
2022 Engine Purchase- Principal	49,040.74	15,000.00	34,040.74	326.9%
2022 Engine Purchase - Interest	8,723.50	100,183.00	-91,459.50	8.7%
Debt Issue Costs	183.65			
Total Debt Service	387,501.99	502,620.00	-115,118.01	77.1%
Operating Fund Transfers				
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%
Vehicle Replacement Fund	0.00	200,000.00	-200,000.00	0.0%
Total Operating Fund Transfers	0.00	661,816.00	-661,816.00	0.0%
Total OTHER BUDGET FUNDING REQUIRED	417,920.88	1,164,436.00	-746,515.12	35.9%
Total Expense	2,912,778.25	4,407,240.00	-1,494,461.75	66.1%
Net Ordinary Income	696,528.85	-1,043,150.00	1,739,678.85	-66.8%
Net Income	696,528.85	-1,043,150.00	1,739,678.85	-66.8%

Arcata Fire Protection District Expenses by Vendor Detail

December 2023

Type	Date	Memo	Account	Amount	Balance
ADVANCED SECURITY					
Bill	12/01/2023	Monitoring 12-...	Mad River Station	120.00	120.00
Bill	12/01/2023	AES Alarm co...	Mad River Station	90.00	210.00
Bill	12/01/2023	Monitoring 12-...	Arcata Station	120.00	330.00
Bill	12/01/2023	AES Alarm co...	Arcata Station	90.00	420.00
Bill	12/01/2023	Monitoring 12-...	McKinleyville Station	120.00	540.00
Bill	12/01/2023	AES Alarm co...	McKinleyville Station	91.50	631.50
Total ADVANCED SECURITY				631.50	631.50
AIG INSURANCE					
Credit Card Charge	12/26/2023	Insurance for ...	5250 · Transportatio...	28.11	28.11
Total AIG INSURANCE				28.11	28.11
ALL STAR FIRE EQUIPMENT					
Bill	12/14/2023	Scott regulator...	5120.4 · SCBA	172.28	172.28
Total ALL STAR FIRE EQUIPMENT				172.28	172.28
ALYSSA M ALVAREZ					
Bill	12/12/2023	Travel Reimbu...	5250.3 · Per Diem R...	228.22	228.22
Total ALYSSA M ALVAREZ				228.22	228.22
AMAZON					
Credit Card Charge	12/05/2023	USB Adapter kit	5310.3 · Computers ...	17.22	17.22
Credit Card Charge	12/07/2023	Locks for app...	5120 · Maintenance -...	197.18	214.40
Credit Card Charge	12/17/2023	Med Supplies ...	5140.1 · EMS	157.96	372.36
Credit Card Charge	12/29/2023	Post it notes	5170.1 · Office Suppl...	30.46	402.82
Credit Card Charge	12/29/2023	Pens	5170.1 · Office Suppl...	15.07	417.89
Total AMAZON				417.89	417.89
ARCATA VOLUNTEER FIREFIGHTERS ASSOC.					
Bill	12/15/2023	CPR training ...	5230.14 · Staff Traini...	540.00	540.00
Bill	12/18/2023	January Rent	5210.1 · 631 9th Street	10,000.00	10,540.00
Total ARCATA VOLUNTEER FIREFIGHTERS ASSOC.				10,540.00	10,540.00
AT&T- CAL NET 3					
Bill	12/19/2023	11-19-23 to 12...	5060.1 · Phones - La...	186.04	186.04
Total AT&T- CAL NET 3				186.04	186.04
AT&T MOBILITY (FIRSTNET)					
Credit Card Charge	12/07/2023	Cellular, phon...	5060.1 · Phones - La...	327.09	327.09
Total AT&T MOBILITY (FIRSTNET)				327.09	327.09
CAL PERS					
Liability Check	12/08/2023	Employer Paid...	5020.1 · CalPERS R...	24,079.73	24,079.73
Liability Check	12/22/2023	Employer Paid...	5020.1 · CalPERS R...	24,660.60	48,740.33
Total CAL PERS				48,740.33	48,740.33
CalPERS 457 PLAN					
Liability Check	12/08/2023	Employer Mat...	5010.5 · Deferred Co...	2,700.00	2,700.00
Liability Check	12/22/2023	Employer Con...	5010.5 · Deferred Co...	2,700.00	5,400.00
Total CalPERS 457 PLAN				5,400.00	5,400.00

Arcata Fire Protection District
Expenses by Vendor Detail
December 2023

Type	Date	Memo	Account	Amount	Balance
CDIAC					
Bill	12/13/2023	Fees levied pu...	Debt Issue Costs	183.65	183.65
Total CDIAC				183.65	183.65
CENTRAL AVENUE SERVICE CENTER					
Bill	12/04/2023	Radiator Hose...	8208.212	346.42	346.42
Total CENTRAL AVENUE SERVICE CENTER				346.42	346.42
CITY OF ARCATA					
Bill	12/18/2023	Service Period...	Mad River Station	195.05	195.05
Total CITY OF ARCATA				195.05	195.05
COASTAL BUSINESS SYSTEMS, INC					
Bill	12/04/2023	Invoice 35432...	5200.1 · Copier	608.01	608.01
Total COASTAL BUSINESS SYSTEMS, INC				608.01	608.01
CSDA					
Credit Card Charge	12/05/2023	Tuition for Aka...	5250.4 · Conference/...	1,080.00	1,080.00
Total CSDA				1,080.00	1,080.00
CUMMINS SALES AND SERVICE					
Bill	12/14/2023	Repairs to par...	8217.112	814.66	814.66
Total CUMMINS SALES AND SERVICE				814.66	814.66
ESO					
Bill	12/05/2023	ER, TS interfa...	Records Management	4,690.70	4,690.70
Total ESO				4,690.70	4,690.70
EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC					
Bill	12/21/2023	recharge etc	5120.8 · Fire Extingu...	140.51	140.51
Total EUREKA HUMBOLDT FIRE EXTINGUISHER CO. INC				140.51	140.51
EUREKA OXYGEN					
Bill	12/07/2023	Hydro testing ...	5120.4 · SCBA	1,336.50	1,336.50
Total EUREKA OXYGEN				1,336.50	1,336.50
FIRE RESCUE EQUIPMENT NW, LLC					
Bill	12/30/2023	Annual Holma...	5120.6 · Power Tools	5,986.05	5,986.05
Total FIRE RESCUE EQUIPMENT NW, LLC				5,986.05	5,986.05
FIRE RISK MANAGEMENT SERVICES					
Bill	12/11/2023	January cover...	5030.4 · Dental, Visi...	3,048.62	3,048.62
Total FIRE RISK MANAGEMENT SERVICES				3,048.62	3,048.62
HENSELS					
Bill	12/15/2023	Connection cli...	8215.113	12.95	12.95
Total HENSELS				12.95	12.95
INFINITE CONSULTING SERVICES					
Bill	12/01/2023	December IT ...	5180.8 · IT	2,510.00	2,510.00
Total INFINITE CONSULTING SERVICES				2,510.00	2,510.00

**Arcata Fire Protection District
Expenses by Vendor Detail**

December 2023

Type	Date	Memo	Account	Amount	Balance
JACKSON & EKLUND					
Bill	12/22/2023	State Controll...	5180.6 · Accountant ...	1,656.00	1,656.00
Total JACKSON & EKLUND				1,656.00	1,656.00
JJACPA, INC.					
Bill	12/11/2023	Annual financi...	5180.5 · Audit (Finan...	8,500.00	8,500.00
Total JJACPA, INC.				8,500.00	8,500.00
LIEBERT CASSIDY WHITMORE					
Bill	12/29/2023	ERC Member...	5180.1 · Legal	5,320.00	5,320.00
Total LIEBERT CASSIDY WHITMORE				5,320.00	5,320.00
LITTLE CAESARS					
Credit Card Charge	12/05/2023	Dinner for clos...	5080.1 · Food & Reh...	34.46	34.46
Total LITTLE CAESARS				34.46	34.46
LUBE CENTRAL					
Bill	12/13/2023	Oil change	8201.214	113.91	113.91
Total LUBE CENTRAL				113.91	113.91
MAD RIVER UNION					
Bill	12/05/2023	Publication of ...	5190.1 · Publications...	260.00	260.00
Total MAD RIVER UNION				260.00	260.00
MARK A. CLEMENTI, PH.D					
Bill	12/27/2023	New hire psyc...	5180.4 · Background...	774.00	774.00
Total MARK A. CLEMENTI, PH.D				774.00	774.00
MCK. COMM. SERVICES DISTRICT					
Bill	12/13/2023	Service period...	McKinleyville Station	166.21	166.21
Bill	12/18/2023	DCV 11-06-23...	McKinleyville Station	25.76	191.97
Total MCK. COMM. SERVICES DISTRICT				191.97	191.97
MCKINLEYVILLE ACE HARDWARE					
Bill	12/16/2023	Lock keysafe f...	McKinleyville Station	48.48	48.48
Bill	12/16/2023	Auto cleaning ...	McKinleyville Station	16.14	64.62
Bill	12/19/2023	E8219 tools - ...	5370.4 · Small Tools	21.54	86.16
Bill	12/30/2023	Splice butts etc	8200.215	51.59	137.75
Total MCKINLEYVILLE ACE HARDWARE				137.75	137.75
MEDLINE					
Bill	12/05/2023	Gloves x 6	5140.1 · EMS	539.88	539.88
Total MEDLINE				539.88	539.88
MIDAMERICA HRA					
Bill	12/18/2023	Retiree HRA J...	5030.2 · Health (Reti...	24,264.82	24,264.82
Total MIDAMERICA HRA				24,264.82	24,264.82

Arcata Fire Protection District Expenses by Vendor Detail

December 2023

Type	Date	Memo	Account	Amount	Balance
NAPA AUTO PARTS					
Bill	12/07/2023	DEF Fluid	8219.116	27.32	27.32
Bill	12/15/2023	Abrasives	8200.215	17.53	44.85
Bill	12/29/2023	Battery	8241.115	207.14	251.99
Total NAPA AUTO PARTS				251.99	251.99
OPTIMUM					
Bill	12/04/2023	12-04-23 to 01...	5060.5 · Cable TV & ...	1,122.59	1,122.59
Total OPTIMUM				1,122.59	1,122.59
PACIFIC GAS AND ELECTRIC					
Bill	12/04/2023	Service Period...	McKinleyville Station	1,414.41	1,414.41
Bill	12/08/2023	Service period...	Arcata Station	1,079.00	2,493.41
Bill	12/20/2023	11-14-23 to 12...	Mad River Station	449.32	2,942.73
Total PACIFIC GAS AND ELECTRIC				2,942.73	2,942.73
PERS / HEALTH					
Bill	12/18/2023	Active Employ...	5030.1 · Health (Curr...	41,898.73	41,898.73
Bill	12/18/2023	Retiree Premi...	5030.2 · Health (Reti...	3,740.82	45,639.55
Bill	12/18/2023	Active Employ...	5030.1 · Health (Curr...	134.08	45,773.63
Bill	12/18/2023	Retiree Admin...	5030.3 · Retiree Hea...	89.62	45,863.25
Total PERS / HEALTH				45,863.25	45,863.25
RECOLOGY					
Bill	12/04/2023	November gar...	Arcata Station	71.99	71.99
Bill	12/04/2023	November gar...	Mad River Station	71.99	143.98
Total RECOLOGY				143.98	143.98
REDWOOD COAST FUELS (RELADYNE)					
Bill	12/06/2023	379 gallons	Diesel	1,775.62	1,775.62
Bill	12/06/2023	80 gallons	Gasoline	368.47	2,144.09
Bill	12/06/2023	Taxes	Mad River Station	288.56	2,432.65
Bill	12/06/2023	165 gallons	McKinleyville Station	903.68	3,336.33
Bill	12/29/2023	Def fluid	5250.1 · Fuel	290.43	3,626.76
Total REDWOOD COAST FUELS (RELADYNE)				3,626.76	3,626.76
SIX RIVERS MECHANICAL					
Bill	12/19/2023	diagnose & re...	McKinleyville Station	813.92	813.92
Total SIX RIVERS MECHANICAL				813.92	813.92
SOUTHWEST PUBLIC SAFETY					
Credit Card Charge	12/07/2023	Arm rest	8200.215	160.61	160.61
Total SOUTHWEST PUBLIC SAFETY				160.61	160.61
STRYKER					
Bill	12/06/2023	8 month prorata...	5120.7 · AED & LUC...	1,948.20	1,948.20
Total STRYKER				1,948.20	1,948.20
THE MILL YARD					
Bill Pmt -Check	12/08/2023	Invoice 421726	800941 · Refunds	-0.88	-0.88
Total THE MILL YARD				-0.88	-0.88

**Arcata Fire Protection District
Expenses by Vendor Detail**

December 2023

Type	Date	Memo	Account	Amount	Balance
THE STANDARD					
Bill	12/26/2023	January 2024 ...	5030.6 · Long Term ...	638.00	638.00
Total THE STANDARD				638.00	638.00
TRAVEL GUARD					
Credit Card Charge	12/05/2023	Trip insurance...	5250 · Transportatio...	30.96	30.96
Total TRAVEL GUARD				30.96	30.96
UNITED AIRLINES					
Credit Card Charge	12/05/2023	Flight for Spec...	5250 · Transportatio...	476.30	476.30
Credit Card Charge	12/26/2023	Flight for NFA	5250.4 · Conference/...	432.52	908.82
Total UNITED AIRLINES				908.82	908.82
UNITED STATES POSTAL SERVICE					
Credit Card Charge	12/26/2023	Postage for S...	5170.2 · Postage	5.75	5.75
Total UNITED STATES POSTAL SERVICE				5.75	5.75
VALUE OUTFITTERS					
Credit Card Charge	12/29/2023	Radio mountin...	5121.2 · Radios, Pag...	143.31	143.31
Total VALUE OUTFITTERS				143.31	143.31
TOTAL				188,017.36	188,017.36



Resolution Number: 24-298

A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS ACKNOWLEDGING RECEIPT OF ANNUAL FIRE AND LIFE SAFETY INSPECTIONS PURSUANT TO SECTIONS 13146.2 THROUGH 13146.4 OF THE CALIFORNIA HEALTH AND SAFETY CODE

WHEREAS, California Senate Bill 1205 (SB 1205) was signed into law in late 2018, and has been effective since January 1, 2019, and requires additional reporting requirements to existing state law relating to mandatory annual fire inspections, pursuant to California Health & Safety Code Sections 13146.2 through 13146.4; and

WHEREAS, California Health and Safety Code Sections 13146.2 and 13146.3 require all fire departments and districts that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, and apartment house for compliance with building standards; and

WHEREAS, California Health & Safety Code Section 13146.4 requires all fire departments and districts that provide protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3; and

WHEREAS, the Board of the Arcata Fire Protection District intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgement of the Arcata Fire Protection District's compliance with California Health and Safety Sections 13146.2 and 13146.3.

NOW THEREFORE, BE IT RESOLVED THAT the Board of the Arcata Fire Protection District that expressly acknowledges the measure of compliance of the Arcata Fire Protection District with the California Health & Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the Arcata Fire Protection District, as follows:

A. Educational Group E Occupancies:

Educational Group E occupancies are generally described as public and private schools used by more than six persons at any one time for educational purposes through the 12th grade. Within the Arcata Fire Protection District, there are twenty-three (23) Group E occupancies, buildings, structures and/or facilities.

During calendar year 2023, the Arcata Fire Protection District completed the annual inspection of twenty-two (22) Group E occupancies. This is a compliance rate of 96% for this reporting period.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies, for the purpose of this Resolution, are generally those occupancies containing sleeping units, and include hotels, motels, and apartments (three units or more). Within the Arcata Fire Protection District, there are two hundred ninety-five (295) Group R occupancies.

During calendar year 2023, the Arcata Fire Protection District completed the annual inspection of two hundred ninety-four (294) Group R occupancies. This is a compliance rate of 99% for this reporting period.

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: January 9, 2024

Signed:

 Eric Loudenslager, President

Attest:

 Becky Schuette, Board Clerk/Secretary

Date: January 9, 2024
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider Accepting the Fiscal Year 2022-23 Financial Audit Report

Background

Audit firm JJACPA Inc. has completed the Fiscal Year 2022-23 financial audit for the District. Their audit team performed the following procedures:

- Internal control evaluation and walkthrough Updates:
 - Cash receipts and AR
 - Purchasing and accounts payable
 - Budget
 - Payroll
- Additional audit procedures
 - Minutes review
 - Segregation of duties grids update
 - Accounts payable/cash disbursement testing
 - Payroll testing
 - Risk Management
 - Risk and Fraud assessment update
 - Confirmation processing
- Validation of accounts:
 - Cash and Investments
 - Prepays & Other assets
 - Capital Assets
 - Accounts Payable & Accrued Liabilities
 - Other Liabilities
 - Debt
 - Net Position/Fund balance
 - Interfund Activity

The audit team will not be present for presentation or questions, however, no material findings, misstatements, disagreements, or deficiencies in internal controls considered material weaknesses were found.

If the Board has questions regarding the audit report, the item may be pulled and scheduled for a later meeting so that JJCPA representatives can be present.

Recommendation

Accept the report via the consent calendar.

District Funds Requested/Required

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

Alternatives

1. Board discretion

Attachments

Attachment 1 – Arcata Fire District Audit Report June 30, 2023

ARCATA FIRE PROTECTION DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023



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Arcata Fire District, California Annual Financial Report For the year ended June 30, 2023

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Arcata Fire District, California Annual Financial Report For the year ended June 30, 2023

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Arcata Fire District, California Annual Financial Report For the year ended June 30, 2023

Directory of officials

District Board of Directors

- Blaine Maynor, President
- Eric Loudenslager, Vice President
- Nicole Johnson, Director
- Jason Akana, Director
- Randy Mendosa, Director

District Officials

- Justin McDonald, Fire Chief
- Chris Emmons, Assistant Chief
- Sean Campbell, Retired
- Becky Schuette, Business Manager/ Board Clerk

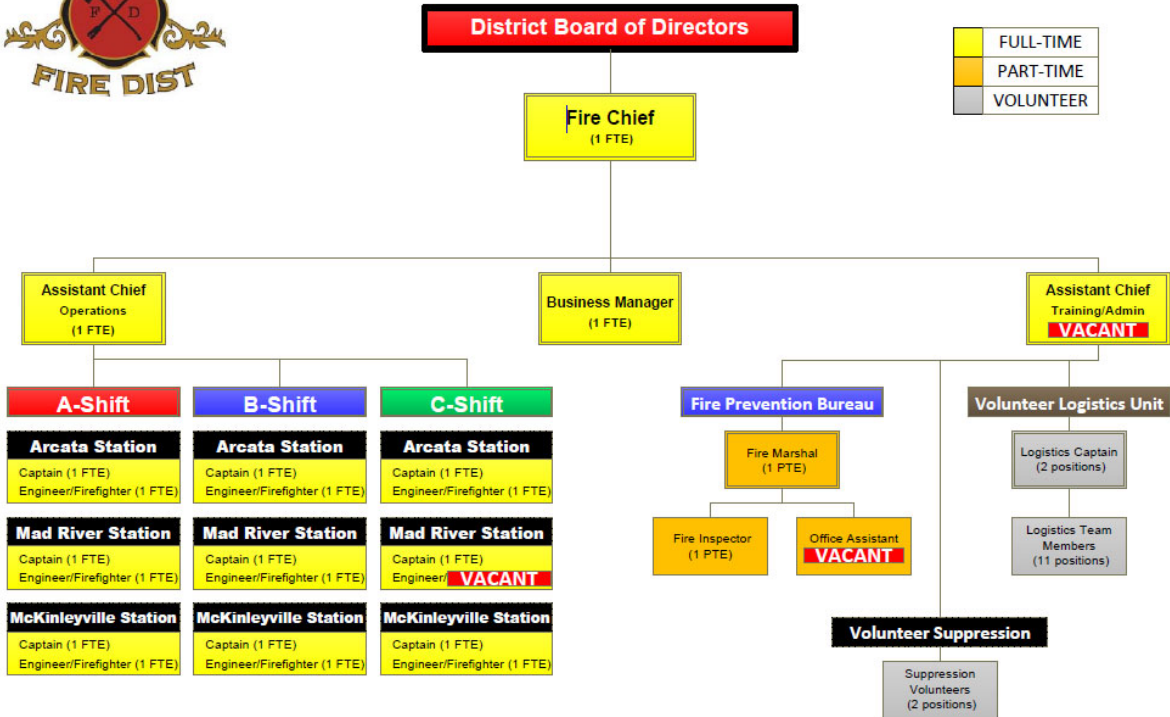


Arcata Fire District, California Annual Financial Report For the year ended June 30, 2023

Organizational Chart



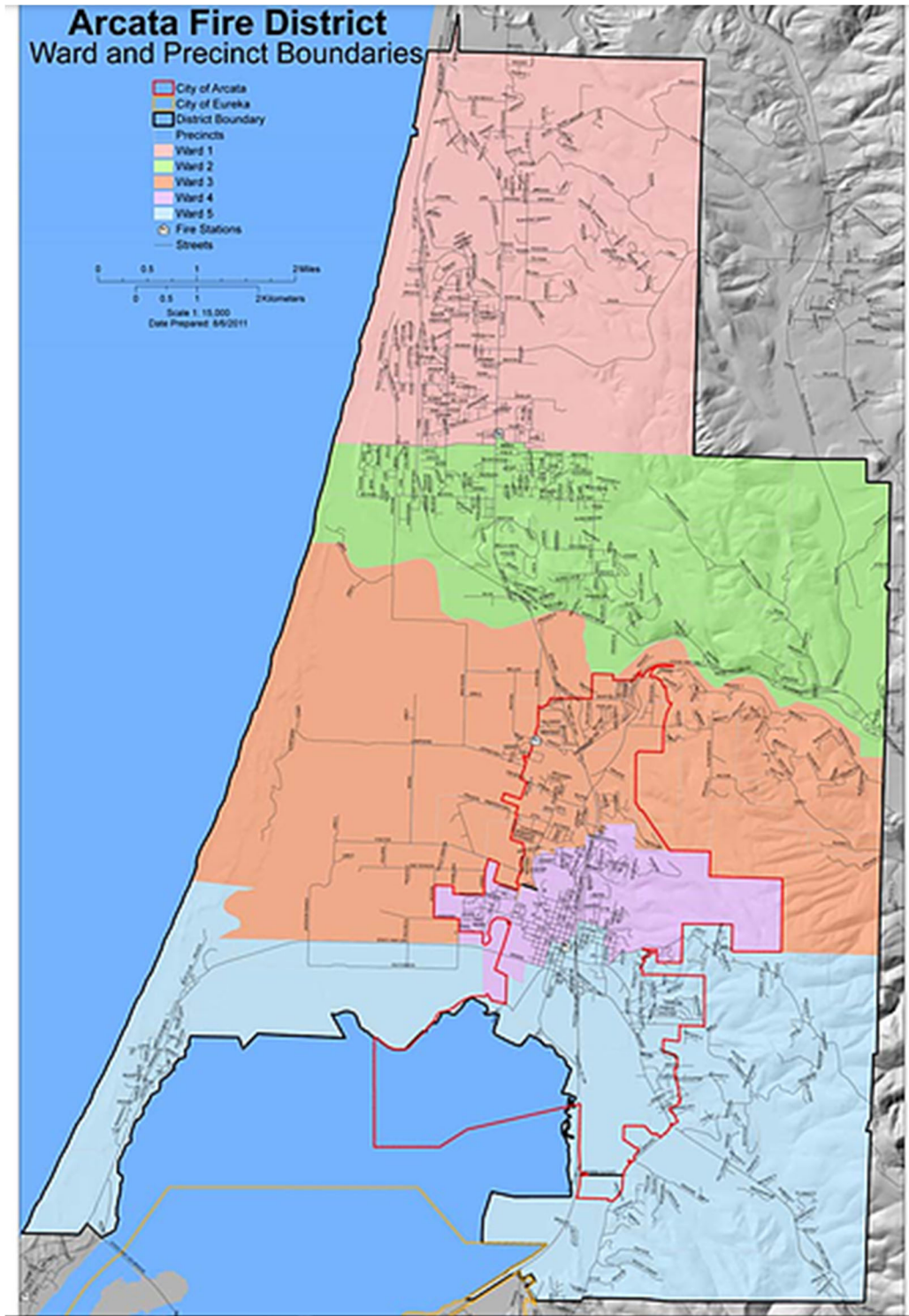
ORGANIZATIONAL CHART 2022





Arcata Fire District, California Annual Financial Report For the year ended June 30, 2023

District Map





Arcata Fire District, California Annual Financial Report For the year ended June 30, 2023

Stations and facilities

Arcata Station.

631 9th Street, Arcata CA 95521



Mad River Station.

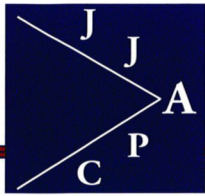
3235 Janes Road, Arcata CA 95521



McKinleyville Station & District Headquarters.

2149 Central Avenue, McKinleyville CA 95519





JJACPA, Inc.

A Professional Accounting Services Corp.

INDEPENDENT AUDITOR'S REPORT

To the Honorable Chairman and District Board
of the Arcata Fire Protection District
Arcata, California

Report on the Financial Statements

Opinions

We have audited the accompanying basic financial statements of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's June 30, 2022 basic financial statements with our report dated December 27, 2022.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Honorable Chairman and District Board
of the Arcata Fire Protection District
Arcata, California

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Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Honorable Chairman and District Board
of the Arcata Fire Protection District
Arcata, California

Page 3

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the District's Schedule of Contributions on page 49, the Schedule of the District's proportionate Share of the Net Pension Liability on pages 50, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 51, and the Schedule of Contributions on page 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

November 20, 2023

JJACPA, Inc.
JJACPA, Inc.
Dublin, California

BASIC FINANCIAL STATEMENTS



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Arcata Fire District Statements of Net Position

June 30, 2023

(with comparative balances for June 30, 2022)

	Governmental Activities	
	2023	2022
ASSETS		
Current assets:		
Cash and investments	\$ 7,541,013	\$ 6,413,333
Receivables, net	23,359	79,567
Prepaid Expense	21,606	32,487
Total current assets	<u>7,585,978</u>	<u>6,525,387</u>
Noncurrent assets:		
Capital assets, net	3,712,568	3,059,161
Total noncurrent assets	<u>3,712,568</u>	<u>3,059,161</u>
Total assets	<u>11,298,546</u>	<u>9,584,548</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	4,376,216	6,111,831
Deferred outflows related to OPEB	1,178,335	1,352,988
Total assets and deferred outflows	<u>\$ 16,853,097</u>	<u>\$ 17,049,367</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 41,683	\$ 51,440
Salaries and benefits payable	56,260	108,844
Interest payable	58,542	54,275
Compensated absences - current portion	32,458	11,031
Current portion of long-term liabilities	366,929	261,000
Total current liabilities	<u>555,872</u>	<u>486,590</u>
Noncurrent liabilities:		
Net pension liability	2,704,068	3,772,833
Compensated absences	123,791	104,551
Net OPEB liability	8,414,987	10,931,227
Long-term debts	4,760,691	4,493,000
Total noncurrent liabilities	<u>16,003,537</u>	<u>19,301,611</u>
Total liabilities	<u>16,559,409</u>	<u>19,788,201</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	3,947,843	2,526,458
Deferred inflows related to OPEB	3,843,418	1,734,731
NET POSITION		
Net investment in capital assets	3,712,568	3,059,161
Unrestricted (deficit)	(11,210,141)	(10,059,184)
Total net position (deficit)	<u>(7,497,573)</u>	<u>(7,000,023)</u>
Total liabilities, deferred inflows, and net position	<u>\$ 16,853,097</u>	<u>\$ 17,049,367</u>

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Statement of Activities

For the year ended June 30, 2023

(with comparative totals for the year ended June 30, 2022)

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	2023	2022
Governmental activities:					
Fire protection - operations	\$ 7,069,762	\$ 77,701	\$ 98,697	\$ (6,893,364)	\$ (4,575,830)
Debt service	254,947	-	-	(254,947)	(161,150)
Total governmental activities	\$ 7,324,709	\$ 77,701	\$ 98,697	\$ (7,148,311)	\$ (4,736,980)
General revenues:					
Taxes:					
Property taxes				6,466,392	6,261,015
State timber yield tax				1,028	766
Investment earnings				46,380	45,341
Other Revenues				136,961	92,598
Total general revenues				6,650,761	6,399,720
Change in net position				(497,550)	1,662,740
Net position:					
Net position - beginning				(7,000,023)	(8,662,763)
Net position - ending				\$ (7,497,573)	\$ (7,000,023)

The accompanying notes are an integral part of these basic financial statements.

FUND FINANCIAL STATEMENTS





Arcata Fire District

Balance Sheet

General Fund

June 30, 2023

(With comparative totals for June 30, 2022)

	Major Fund	
	General Fund	
	2023	2022
ASSETS		
Cash and investments	\$ 7,541,013	\$ 6,413,333
Receivables:		
Interest	15,000	75,000
Other receivable	8,359	4,567
Prepaid items	21,606	32,487
Total assets	\$ 7,585,978	\$ 6,525,387
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 41,683	\$ 51,440
Salaries and benefits payable	56,260	108,844
Interest payable	58,542	54,275
Compensated absences	32,458	11,031
Total liabilities	188,943	225,590
Fund balances:		
Nonspendable for prepaid items	21,606	32,487
Unassigned	7,375,429	6,267,310
Total fund balances	7,397,035	6,299,797
Total liabilities, deferred inflows and fund balances	\$ 7,585,978	\$ 6,525,387

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of the General Fund Balance Sheet
to the Statement of Net Position

June 30, 2023

Total fund balances reported on the governmental fund balance sheet **\$ 7,397,035**

Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the Governmental Funds due to the following:

CAPITAL ASSETS

Capital assets amount reported in governmental activities are not current assets or financial resources and therefore are not reported in the Governmental Funds balance sheet. 3,712,568

LONG-TERM ASSETS AND LIABILITIES

Pension and OPEB liabilities result in deferred outflows and inflows of resources associated with the actuarial value of contributions, assets, and liabilities

Deferred outflows	5,554,551	
Deferred inflows	(7,791,261)	(2,236,710)

Long-term liabilities is not due and payable in the current period and therefore is not reported in the Governmental Funds balance sheet.

Net pension obligation	(2,704,068)	
Compensated absences	(123,791)	
Net OPEB obligation	(8,414,987)	
Long term debt	(5,127,620)	(16,370,466)

Net position of governmental activities **\$ (7,497,573)**

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of Fund Basis Balance Sheet to Government-wide
Statement of Net Position

Governmental Activities

June 30, 2023

	General	Fund	Reclass	Changes	Statement of
ASSETS	Balance Sheet	Balance Sheet	Balance Sheet	in GAAP	Net Position
Current assets:					
Cash and investments	\$ 7,541,013	\$ -	\$ -	\$ -	\$ 7,541,013
Receivables (net)	23,359	-	-	-	23,359
Other assets	21,606	-	-	-	21,606
Total current assets	<u>7,585,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,585,978</u>
Noncurrent assets:					
Capital assets, net	-	-	-	3,712,568	3,712,568
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,712,568</u>	<u>3,712,568</u>
Total assets	<u>7,585,978</u>	<u>-</u>	<u>-</u>	<u>3,712,568</u>	<u>11,298,546</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	-	-	-	4,376,216	4,376,216
Deferred outflows related to OPEB	-	-	-	1,178,335	1,178,335
Total assets and deferred outflows	<u>\$ 7,585,978</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,267,119</u>	<u>\$ 16,853,097</u>
LIABILITIES					
Current liabilities:					
Accounts payable & accrued liabilities	\$41,683	\$ -	\$ -	\$ -	\$ 41,683
Salaries and benefits payable	56,260	-	-	-	56,260
Interest payable	58,542	-	-	-	58,542
Compensated absences	32,458	-	-	-	32,458
Current portion of long-term liabilities	-	-	-	366,929	366,929
Total current liabilities	<u>188,943</u>	<u>-</u>	<u>-</u>	<u>366,929</u>	<u>555,872</u>
Noncurrent liabilities:					
Net pension liabilities	-	-	-	2,704,068	2,704,068
Compensated absences	-	-	-	123,791	123,791
Net OPEB liabilities	-	-	-	8,414,987	8,414,987
Due after one year	-	-	-	4,760,691	4,760,691
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,003,537</u>	<u>16,003,537</u>
Total liabilities	<u>188,943</u>	<u>-</u>	<u>-</u>	<u>16,370,466</u>	<u>16,559,409</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	-	-	-	3,947,843	3,947,843
Deferred inflows related to OPEB	-	-	-	3,843,418	3,843,418
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,791,261</u>	<u>7,791,261</u>
FUND BALANCES/NET POSITION					
Fund balances:					
Restricted	21,606	(21,606)	-	-	-
Unassigned	7,375,429	(7,375,429)	-	-	-
Net position:					
Net investment in capital assets	-	-	-	3,712,568	3,712,568
Unrestricted	-	7,397,035	-	(18,607,176)	(11,210,141)
Total fund balances/net position	<u>7,397,035</u>	<u>-</u>	<u>-</u>	<u>(14,894,608)</u>	<u>(7,497,573)</u>
Total liabilities, deferred inflows, and net position	<u>\$ 7,585,978</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,267,119</u>	<u>\$ 16,853,097</u>

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund

For the year ended June 30, 2023
(with comparative totals for the year ended June 30, 2022)

	Major Fund	
	General Fund	
	2023	2022
REVENUES:		
Property taxes	\$ 6,466,392	\$ 6,261,015
State timber yield tax	1,028	766
Use of money and property	46,380	45,341
Intergovernmental	98,697	127,779
Charges for services	77,701	73,069
Other revenues	136,961	92,598
Total revenues	6,827,159	6,600,568
EXPENDITURES:		
Fire protection:		
Salaries	2,440,617	1,772,903
Retirement	782,913	860,702
Group Insurance	831,974	750,573
Worker's Compensation	90,424	68,043
Uniforms	29,328	14,367
Communication	27,157	29,684
Food	6,385	5,787
Household Expense	9,173	7,642
Insurance	43,637	35,221
Management Equipment	140,784	133,590
Maintenance-Electronics	5,487	1,847
Transportation and travel	68,532	56,062
Utilities	41,235	34,754
Maintenance-Structure	391,943	83,628
Medical Supplies	3,206	5,667
Dues & Subscription	2,233	1,997
Miscellaneous	522	1,924
Office supplies	19,991	2,522
Postage and shipping	-	491
Professional and Specialized service	179,177	164,880
Publications and Notices	921	1,770
Copies	7,325	7,079
Leases - Equipment	120,000	108,000
Special District expense	94,592	83,516
Small tools and equipment	13,654	21,923
Total Fire protection	5,351,210	4,254,572

The accompanying notes are an integral part of these basic financial statements.

(continued)



Arcata Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund, continued

For the year ended June 30, 2023

(With comparative totals for the year ended June 30, 2022)

Debt service:		
Interest expense	246,134	93,353
Debt issuance costs	8,813	67,797
Total expenditures	<u>5,606,157</u>	<u>4,415,722</u>
REVENUES OVER EXPENDITURES	<u>1,221,002</u>	<u>2,184,846</u>
OTHER FINANCING SOURCES (USES):		
Proceeds from long-term debt	734,619	4,754,000
CalPERS Unfunded Liability Payment	(976,383)	(4,686,203)
Proceeds from sales of assets	118,000	3,326
Total other financing sources	<u>(123,764)</u>	<u>71,123</u>
Net change in fund balances	1,097,238	2,255,969
FUND BALANCES:		
Beginning of year	6,299,797	4,043,828
End of year	<u>\$ 7,397,035</u>	<u>\$ 6,299,797</u>

The accompanying notes are an integral part of these basic financial statements.

(concluded)



Arcata Fire District
Reconciliation of Fund Based Statements to
Government-wide Statement of Activities

For the year ended June 30, 2023

Functions/Programs	Fund Based Totals	Debt Service/ Compensated Absences	Depreciation
Governmental activities:			
Fire protection - operations	\$ 5,351,210	\$ 19,240	\$ 244,212
Debt service	254,947	-	-
Total governmental activities	\$ 5,606,157	\$ 19,240	\$ 244,212

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of Fund Based Statements to
Government-wide Statement of Activities, continued

For the year ended June 30, 2023

Capital Asset (Additions)/ Retirements	OPEB	Pension	Government- wide Totals
\$ (400,312)	\$ (232,900)	\$ 2,088,312	\$ 7,069,762
-	-	-	254,947
<u>\$ (400,312)</u>	<u>\$ (232,900)</u>	<u>\$ 2,088,312</u>	<u>\$ 7,324,709</u>

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities

For the year ended June 30, 2023

Net change in fund balances - total governmental funds \$ 1,097,238

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSET TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense:

Proceeds from sales of assets	(118,000)	
Depreciation expense	(244,212)	
Capital asset (additions) /retirements	<u>400,312</u>	38,100

LONG TERM DEBT PAYMENTS

Issuance of long term debt is an other financing source in the governmental funds, but in the Statement of Net Position the issuance increases long term liabilities:

Long-term debts	(734,619)
CalPERS Unfunded Liability Payment	976,383

CHANGES IN NON-CURRENT LIABILITIES AND DEFERRED INFLOWS

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in net pension obligation	(2,088,312)	
Change in long-term compensated absences	(19,240)	
Change in Net OPEB obligation	<u>232,900</u>	<u>(1,874,652)</u>

Change in net position of governmental activities \$ (497,550)

The accompanying notes are an integral part of these basic financial statements.



Arcata Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - General Fund
 For the year ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
REVENUES:				
Property taxes	\$ 6,303,000	\$ 6,437,470	\$ 6,466,392	\$ 28,922
State timber yield tax	530	530	1,028	498
Use of money and property	42,000	42,000	46,380	4,380
Intergovernmental	71,000	71,000	98,697	27,697
Charges for services	62,000	67,000	77,701	10,701
Other revenues	700	34,700	136,961	102,261
Total revenues	6,479,230	6,652,700	6,827,159	174,459
EXPENDITURES:				
Fire protection:				
Salaries	2,530,000	2,545,000	2,440,617	104,383
Benefits	1,451,300	1,703,950	1,614,887	89,063
Retiree health insurance	5,000	5,000	90,424	(85,424)
Service and supplies	869,000	965,000	1,205,282	(240,282)
Debt service:				
Principal	-	-	-	-
Interest	503,000	503,000	246,134	256,866
Debt issuance costs	-	-	8,813	(8,813)
Total expenditures	5,358,300	5,721,950	5,606,157	115,793
REVENUES OVER EXPENDITURES	1,120,930	930,750	1,221,002	290,252
OTHER FINANCING SOURCES (USES):				
Proceeds from long-term debt	-	-	734,619	(734,619)
CalPERS Unfunded Liability Payment	-	-	(976,383)	976,383
Proceeds from sales of assets	-	-	118,000	118,000
Total other financing sources	-	-	(123,764)	359,764
Net change in fund balances	1,120,930	930,750	1,097,238	650,016
FUND BALANCES:				
Beginning of year	5,176,994	5,176,994	6,299,797	(1,122,803)
End of year	\$ 6,297,924	\$ 6,107,744	\$ 7,397,035	\$ (472,787)

The accompanying notes are an integral part of these basic financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

Arcata Fire District

Notes to Basic Financial Statements

For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The District applies all GASB pronouncements to its activities.

A. Description of the Reporting Entity

The Arcata Fire Protection District (District) was incorporated on June 1, 1944 as a Special District under the laws and regulations of the State of California (State). The District was formed with the approval of the Humboldt County Board of Supervisors, to provide more efficient fire protection and emergency medical services. The principal act that governs the District is the Fire Protection District Law of 1987.

The District provides fire protection, rescue, and emergency medical services to the area surrounding the City of Arcata, including McKinleyville, Manilla, and Bayside. A five-member board of directors, elected by voters, governs the District.

These financial statements present financial information for the District, which represents the primary government. No component units were determined to exist; therefore, none are included in these financial statements.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Amounts reported as *program revenues* include 1) charges to residents for fire protection services, or privileges provided by a given function or segment 2) grants and contributions for fire protection services. All taxes and internally dedicated resources are reported as *general revenues* rather than program revenues.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Presentation, continued

In the government-wide financial statement, equity is reported as net position, and is made up of cumulative net earnings from operations, non-operating revenue and expenses, and capital contributions. The net position is reported in the following categories:

Net investment in capital assets - consists of capital assets, net of accumulated depreciation, reduced by balance owed on any borrowings used in the acquisition, construction or improvement of those assets.

Restricted - refers to that portion of net position that has constraints upon its use imposed by contributors, creditors, such as through debt covenants, or by laws of other governmental entities, or constraints by law through constitutional provisions or enabling legislation.

Unrestricted - net position is the component of net position that does not meet the definition of either "net investment in capital assets" or "restricted."

Governmental Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized by governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least ten percent of the corresponding total for all funds of that category or type; and,
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least five percent of the corresponding total for all governmental funds combined.

C. Measurement Focus

Measurement focus is a term used to describe which transactions are recorded within the various financial statements.

On the government-wide Statement of Net Position and the Statement of Activities, governmental and business-type activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with activities are reported. Fund equity is classified as Net Position, which serves as an indicator of financial position.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Governmental Fund Financial Statements, continued

C. Measurement Focus, continued

In the fund financial statements, the “current financial resources” measurement focus is used for governmental funds. Only current financial assets and liabilities are generally included on the balance sheets. The operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

D. Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means the amount is collectible within the current period or soon enough thereafter to pay current liabilities. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year end, with the exception of grant revenues. Grant revenues are considered to be available if collected within 180 days of the end of the current fiscal period.

Property taxes, fire flow taxes, permits, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

E. Cash Deposits and Investments

The District’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables

and payables between funds within governmental activities are eliminated in the Statement of Net Position. The District currently reports no interfund transactions, including receivables and payables at year-end.

G. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, fire flow taxes, intergovernmental subventions or grants, interest earnings, and expense reimbursements.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, fire flow tax, and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. The District estimates and records an allowance for doubtful accounts based on prior experience.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In the governmental fund financial statements, prepaid items are offset with nonspendable fund balance to indicate they do not constitute current resources available for appropriation.

I. Capital Assets

The District's capital assets are valued at historical cost or estimated historical cost, if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Policy has set the capitalization threshold for reporting at \$5,000 and with a useful life greater than one year.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over assets estimated useful life using the straight-line method of depreciation. No depreciation is recorded in the year of disposition.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. Capital Assets, continued

The range of estimated useful lives by type of asset is as follows:

Buildings and improvement	30 years
Vehicles	10-25 years
Equipment	5-15 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

J. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The District reports deferred outflows of resources for its pension plan and other post-employment benefits (OPEB).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows of resources for its pension plan and other post-employment benefits (OPEB).

Government-Wide Statements

K. Compensated Absences

Employees accrue vacation, sick, holiday, administrative leave and compensatory time off benefits. District employees have vested interests in the amount of accrued time off, with the exception of sick leave and administrative leave, and are paid on termination. Most District employees earn annual vacation leave of 12 to 42 days, depending how long they have been employed, and whether they work a 56-hour work week or a 40-hour work week. Also, annually employees may carry over between 50 to 75 days to the next calendar year. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements and is currently payable. The general fund is used to liquidate compensated absences.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Government-Wide Statements, Continued

L. Pensions

The District recognizes a net pension liability, which represents the District's proportionate share of the excess of the total pension liability over the fiduciary net position of the Plan reflected in an actuarial report provided by California Public Employees' Retirement System (CalPERS).

The net pension liability is measured as of the District's prior Plan year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources relating to pensions and pension expense, information about the fiduciary net position of the District's pension plan with CalPERS and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

M. Equity Classification

Equity is classified as net position and is displayed in three components:

- a. *Net investment in capital assets* – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Equity Classification, continued

- b. *Restricted net position* – consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or by laws or regulations of other governments or law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned. The classifications for governmental funds are defined as follows by the District’s Fund Balance Policy:

Nonspendable Fund Balance

- Assets that will never convert to cash (prepaid items, inventory)
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

Restricted Fund Balance

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (creditors, grantors, contributors and other governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

- Self-imposed limitations set in place prior to the end of the period (encumbrances, economic contingencies and uncertainties).
- Limitation at the highest level of decision-making (Board) that requires formal action at the same level to remove.
- Board Resolution is required to be taken to establish, modify, or rescind a fund balance commitment.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Equity Classification, Continued

Assigned Fund Balance

- Amounts in excess of nonspendable, restricted, and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.
- Fund Balance committed to pay for the subsequent year's budget deficit. The amount is equal to the projected excess of budgeted expenditures over budgeted revenues by fund.
- Assigned amounts for a specific purpose are as authorized by the District's Fire Chief or Administrative Services Director through its fund balance policy.

Unassigned Fund Balance

- Residual net resources.
- Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its District funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

N. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. Property Tax

The County of Humboldt is responsible for assessing, collecting and apportioning property taxes for the District. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The District recognizes property taxes when the individual installments are due, provided they are collected within 60 days after year-end.

Secured property taxes are levied on or before the first day of September of each year. They become a lien on real property on March 1 preceding the fiscal year for which taxes are levied. These taxes are paid in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Secured property taxes, which are delinquent and unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, cost, and interest when paid. If the

delinquent taxes are not paid at the end of five years, the property is sold at public auction and the proceeds are used to pay the delinquent amounts due. Any excess is remitted, if claimed, to the taxpayer. Additional tax liens are created when there is a change in ownership of property or upon completion of new construction. Tax bills for these new tax liens are issued throughout the fiscal year and contain various payments and delinquent dates but are generally due within one year. If the new tax liens are lower, the taxpayer receives a tax refund rather than a tax bill. Unsecured personal property taxes are not a lien against real property. These taxes are due on March 1, and become delinquent, if unpaid on August 31.

The District participates in an alternative method of distribution of property tax levies and assessments known as the "Teeter Plan." The State Revenue and Taxation Code allow counties to distribute secured real property, assessment, and supplemental property taxes on an accrual basis resulting in full payment to taxing agencies each fiscal year. Any subsequent delinquent payments and penalties and interest during a fiscal year will revert to the County.

P. Budgetary Accounting

The District Board of Directors establishes budgets for the General Fund. Budgetary control is legally maintained at the fund level for these funds. The budget includes appropriations (budgeted expenditures) on a line-item basis and the means of financing them (budgeted revenues.) The coordinators of the Budget are the Fire Chief and the Business Manager or designee(s), with direct support from each division in the District.

Budget development begins with a mid-year Budget review in January or during a month selected by the Fire Chief. The mid-year review is a detailed analysis of District revenue and expenditure line items for the current fiscal year. The District fiscal year is from July 1 through June 30 of the next calendar year.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

P. Budgetary Accounting, continued

The mid-year review is published and distributed to the Board, staff and general public for consideration during the month of January or during a month selected by the Fire Chief. The mid-year financial analysis provides the starting point for next fiscal year's Budget.

Administrators receive a written Budget Packet and a written Budget Timeline in February that provides detailed instructions and deadlines for the Budget process. Administrators meet with the Fire Chief or designated representative and submit the following for the next fiscal year: 1) goals and objectives, 2) preliminary Budget requests, 3) personnel requests and 4) capital equipment requests. During this time, revenue sources are projected by the Fire Chief and Accountant.

A draft Budget is compiled for review by the Fire Chief, Business Manager or designated representative(s). Individual meetings with each division are held with the Fire Chief or designated representative as deemed necessary by the Fire Chief. Programs, projects and staffing are reviewed in these sessions and approval is dependent on available funding and Fire Chief's recommendation.

Recommendations and revisions from division review sessions are incorporated into the Proposed Budget. The Proposed Budget is submitted to the Board in May for detailed review, public comment and Board direction in a public meeting. Public requests and concerns are considered during this time.

After deliberation and final changes, the Budget is adopted by the Board of Directors. Preferably the Budget is adopted in June, prior to the beginning of the next fiscal year. In the event of unusual circumstances, the Budget may be adopted after the beginning of the fiscal year. Regardless, in accordance with Health and Safety Code Section 13895, the final Budget is adopted by October 1 of each fiscal year.

Formal budgetary integration is employed as a management control device during the year for all funds. Budgeted and actual revenues and expenditures are reviewed monthly by the Board and budget amendments and transfers are made as needed. The Accountant monitors appropriations on a division basis and conveys this information to the Fire Chief who can approve appropriation transfers so long as appropriations in total by fund do not change.

This approach allows the Fire Chief to hold division heads accountable. The District reports expenditures and appropriations on a line-item basis to the Board.

Only the Board may approve amendments to appropriations in total by fund. This approach allows the Board to hold the Fire Chief accountable for the overall District operations.

Budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. Budgeted amounts presented in the financial statements are as originally adopted and as amended by the Board. Supplemental amendments to the budget were adopted by the Board and have been included in the budget to actual statement.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

R. Other Post Employment Benefit Plans

The District recognizes a net OPEB liability, which represents the District's proportionate share of the excess of the total OPEB liability over the fiduciary net position of the Plan. The net OPEB liability is measured as of the District's prior Plan year-end. Changes in the net OPEB liability are recorded, in the period incurred, as expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability.

S. Comparative Data

Comparative data for the prior year has been presented in the accompanying Management, Discussion, and Analysis in order to provide an understanding of changes in the government's financial position and operations.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

2. CASH AND INVESTMENTS

At June 30, 2023, the District's pooled cash and investments, classified by maturity, consisted of the following stated at fair market value:

	Balance June 30, 2023
Cash in bank	\$ 494,077
Liquid assets	117,269
Cash with County	966,677
Coast Central - Savings	66
Trust funds	5,492,210
Vehicle replacement fund	470,714
Total cash and investments	<u>\$ 7,541,013</u>

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the year ended June 30, 2023, the District's permissible investments included the following instruments:

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	50%	50%
Bankers' Acceptances	180 days	40%	30%
High-Grade Commercial Paper	270 days	15%	10%
Negotiable Certificates of Deposit	5 years	30%	30%
LAIF	N/A	None	None
Local Government Investment Pools	N/A	None	None
Medium-term Corporate Notes	5 years	30%	30%
Money Market Mutual Funds	N/A	20%	10%
Collateralized Negotiable Investments	5 years	50%	50%

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2023:

Receivables	
Grants	\$ 8,359
Interest	<u>15,000</u>
	<u>\$ 23,359</u>

These amounts resulted in the following concentrations in receivables:

Governments	36%
Financial Institutions	64%

Amounts do not indicate a significant concentration (greater than 25%) with any single customer or agency.

4. PREPAID ITEMS

The prepaid expenses consist of expendable supplies held for consumption and are recorded as expenses when consumed. As of June 30, 2023, the District has reported \$21,606 of prepaid expense.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance June 30, 2022	Additions	Deletions	Trasfers/ Adjustments	Balance June 30, 2023
Governmental activities:					
Nondepreciable assets:					
Land	\$ 224,630	\$ -	\$ -	\$ -	\$ 224,630
Total nondepreciable assets	<u>224,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>224,630</u>
Depreciable assets:					
Buildings	2,395,485	-	-	-	2,395,485
Equipment	3,315,432	1,058,566	(776,254)	-	3,597,744
Total depreciable assets	<u>5,710,917</u>	<u>1,058,566</u>	<u>(776,254)</u>	<u>-</u>	<u>5,993,229</u>
Total	<u>5,935,547</u>	<u>1,058,566</u>	<u>(776,254)</u>	<u>-</u>	<u>6,217,859</u>
Accumulated depreciation:					
Buildings	(2,876,386)	(244,212)	615,307	-	(2,505,291)
Total accumulated depreciation	<u>(2,876,386)</u>	<u>(244,212)</u>	<u>615,307</u>	<u>-</u>	<u>(2,505,291)</u>
Total net capital assets	<u>\$ 3,059,161</u>	<u>\$ 814,354</u>	<u>\$(160,947)</u>	<u>\$ -</u>	<u>\$ 3,712,568</u>

Depreciation expense for capital assets was charged to categories as follows:

	Fiscal Year Ended June 30, 2023
Building and Improvements	\$ 62,727
Equipements	44,735
Vehicles	136,750
Total	<u>\$ 244,212</u>

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2023:

	Balance June 30, 2023
Accounts payable and accrued liabilities	\$ 41,683
Accrued payroll and benefits	56,260
Total	<u>\$ 97,943</u>

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, Continued

These amounts resulted in the following concentrations in payables:

Vendors 43% Employees 57%

Amounts do not indicate a significant concentration (greater than 25%) with any single vendor or employee.

7. LONG-TERM LIABILITIES

The District's balance on long-term liabilities was \$5,283,868. The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Series 2021 Financing Agreement	\$ 4,754,001	\$ -	\$ (261,000)	\$ 4,493,001	\$ 268,000
Series 2022 Loan Obligations	-	734,619	(100,000)	634,619	98,929
Subtotal Series Loans	<u>4,754,001</u>	<u>734,619</u>	<u>(361,000)</u>	<u>5,127,620</u>	<u>366,929</u>
Compensated absences	<u>115,582</u>	<u>51,698</u>	<u>(11,031)</u>	<u>156,249</u>	<u>32,458</u>
Total long-term liabilities	<u>\$ 4,869,583</u>	<u>\$ 786,317</u>	<u>\$ (372,031)</u>	<u>\$ 5,283,869</u>	<u>\$ 399,387</u>

Series 2021 Financing Agreement

On October 1, 2021, the District entered into a financing agreement with Sterling National Bank in the amount of \$4,754,000. Of the proceeds, \$4,686,203 was used to pay down the majority of the outstanding UAL projected by CalPERS. Interest is payable semi-annually on February 1 and August 1 of each year, commencing February 1, 2022. The bonds mature in 2036 and the principal is payable on August 1 each year, commencing August 1, 2022. The interest rate for the financing agreement is 2.74%.

Series 2022 Loan Obligations

On April 12, 2022, the District entered into a Series 2022A Installment Loan Purchase Agreement (the "Loan Agreement") with the California Municipal Public Financing Authority to acquire a new truck in the principal amount of \$734,619 (the "Series 2022 Loan Obligations"). The Series 2022 Loan Obligations bear interest at rate of 2.75% per annum until February 1, 2029.

Compensated Absences

The District records employee absences, such as vacations, illness, deferred overtime, and holidays, for which it is expected that employees will be paid compensated absences. As at June 30, 2023, the District had a compensated absences balance net of \$156,249.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

7. LONG-TERM LIABILITIES, Continued

Future debt service at June 30, 2023 is as follows for all debt except compensated absences:

Year Ending June 30,	Series 2021 Financing Agreement		Series 2022 Loan Obligations		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 268,000	\$ 16,773	\$ 98,929	\$ 57,883	\$ 366,929	\$ 74,656
2025	276,000	14,039	101,444	54,101	377,444	68,140
2026	283,000	11,230	104,214	50,224	387,214	61,454
2027	291,000	8,345	107,060	46,237	398,060	54,582
2028	298,000	5,381	109,984	42,155	407,984	47,536
Thereafter	3,077,000	2,336	112,988	176,196	3,189,988	178,532
Total	\$4,493,000	\$ 58,104	\$ 634,620	\$ 426,796	\$5,127,620	\$ 484,900
Due within one year	\$ 268,000	\$ 16,773	\$ 98,929	\$ 57,883	\$ 366,929	\$ 74,656
Due after one year	4,225,000	41,331	535,691	368,913	4,760,691	410,244
Total	\$4,493,000	\$ 58,104	\$ 634,620	\$ 426,796	\$5,127,620	\$ 484,900

8. NET POSITION/FUND BALANCES

Net Position

As of June 30, 2023, net position is as follows:

Net Position	June 30, 2023
Net investment in capital assets	\$3,947,843
Unrestricted (deficit)	(11,210,141)
Total	\$(7,497,573)

Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions below.

8. NET POSITION/FUND BALANCES, Continued

Fund Balance

As of June 30, 2023, the District's Restricted and Committed fund balances are as follows:

Fund Balances	June 30, 2023
Nonspendable for prepaid items	\$ 21,606
Unassigned	7,375,429
Total	\$ 7,397,035

The District considers restricted amounts to have been spent prior to unrestricted amounts when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Committed, assigned, and unassigned amounts, in this order, are considered to have been spent when an expenditure is incurred for which amounts in any of those unrestricted fund balance classifications could be used.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District purchases insurance coverage from FAIRA (Fire Agencies Insurance Risk Authority). FAIRA provides coverage for automobile, general liability, errors and omissions losses and property as follows:

Auto liability -combined single limit	\$1,000,000
General aggregate	2,000,000
Management liability	1,000,000
Cyber-crime liability	1,000,000
Umbrella liability	10,000,000
Each occurrence or wrongful act	1,000,000
Garagekeepers legal liability	250,000

For the fiscal year ended June 30, 2023, the annual premium to FAIRA was \$43,637.

The County of Humboldt, Risk Management Division, Workers Compensation Program, a risk sharing pool administered by the County, provides worker's compensation benefits for its members. The premium paid to the County for the fiscal year ended June 30, 2023, was \$90,322.

Management believes coverage maintained is sufficient to preclude any significant uninsured losses to the District.

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM

A. General Information about the Pension Plans

Plan Descriptions - All qualified full-time employees are eligible to participate in the District's Miscellaneous First Tier Plan, Safety Plans, Safety PEPRA and Miscellaneous PEPRA Plan (The Plans), agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous Plan	
	First Tier	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2% to 3%	1.0% to 2.5%
Required employee contribution rates	7%	6.5%
Required employer contribution rates	12.21%	6.8%

	Safety Plan		
	First Tier	Second Tier	PEPRA
Hire date	Prior to January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 50	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	2% to 2.7%	2.4% to 3%	2% to 2.7%
Required employee contribution rates	8.99%	8.99%	7.00%
Required employer contribution rates	22.35%	20.42%	12.97%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is based on the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>	
	<u>Miscellaneous</u>	<u>Safety</u>
Contributions - employer	\$ 16,839	\$ 588,479
Contributions - employee (paid employer)	-	-

As of June 30, 2023, the District reported a net pension liability for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous First Tier	\$ 52,122
Safety	2,651,946
Total Net Pension Liability	<u>\$ 2,704,068</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2023 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion- June 30, 2022	0.00121%	0.10685%	0.06976%
Proportion- June 30, 2023	0.00111%	0.03859%	0.02341%
Change-Increase/(Decrease)	-0.00010%	-0.06826%	-0.04635%

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

For the year ended June 30, 2023, the District recognized pension expense of \$2,088,235. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected economic experience	\$ 110,801	\$ 29,499
Changes in assumptions	272,737	-
Differences between Projected and Actual Investment Earnings	428,327	-
Differences between Employer's Contributions and Proportionate Share of Contributions	2,952,175	164,239
Change in Employer's Proportion	6,858.00	3,754,106
Pension Contributions Subsequent to Measurement Date	605,318	-
Total	<u>\$ 4,376,216</u>	<u>\$ 3,947,843</u>

\$605,318 reported as deferred outflows of resources related to contributions subsequent to the measurement date and other contribution differences, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

June 30,	Miscellaneous	Safety	Total
2024	4,044	(155,415)	(151,371)
2025	3,995	(181,044)	(177,049)
2026	2,047	(111,873)	(109,826)
2027	5,839	255,461	261,300
2028	-	-	-
Thereafter	-	-	-
	<u>15,926</u>	<u>(192,871)</u>	<u>(176,945)</u>

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

Actuarial Assumptions – The June 30, 2021, valuation was rolled forward to determine the June 30, 2023 total pension liability, based on the following actuarial methods and assumptions.

Actuarial Assumptions	
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.5%
Salary increases	Varies by entry age and service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funs
Post-retirement benefit increase	Contract COLA up to 2.5% until purchasing power protection allowance floor on purchasing power applies, 2.5% thereafter.

The underlying mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at CalPERS' website under Forms and Publications.

Discount Rate - The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 6.90 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount

rate of 6.90 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	Current Target Allocation	Real Return Years 1 - 10 ¹	Real Return Year 11+ ²
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.55%	-90.00%

(1) An expected inflation of 2.5% used for this period.

(2) An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate-1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1% (7.90%)
Miscellaneous	\$ 123,467	\$ 52,100	\$ (6,578)
Safety	5,844,872	2,651,946	42,451
Total	<u>\$ 5,968,339</u>	<u>\$ 2,704,046</u>	<u>\$ 35,873</u>

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

Pension Plan Fiduciary Net Position -Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plans – For the year ended June 30, 2023, no required contributions to the plan were reported due to the refinance.

11. OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description

The District provides post-employment health care benefits through a single employer defined benefit plan. Retirees who are age 50 or over are eligible to obtain medical coverage. Medical coverage is also provided for the surviving spouse of retired employees and the surviving spouse of active employees who upon death had attained age 50 and who had a minimum of 10 years of service with the District. The Plan does not provide a publicly available financial report.

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). Retirees who are age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement; or over are eligible to obtain medical coverage.

The District provides continuation of medical and dental coverage to its retiring employees. These benefits create 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 contributes a portion of retiree medical premiums for qualifying retirees. The Patient Protection and Affordable Care Act (ACA) includes a 40% excise tax on high-cost employer-sponsored health coverage. Any portion of such future excise tax paid by the employer is also a form of explicit subsidy.
- **Implicit subsidy liabilities:** An “implicit subsidy” exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the CalPERS medical program, the same monthly premiums are charged for active employees and for pre-Medicare retirees. CalPERS has confirmed that the claims experience of these members is considered together in setting premium rates. For Medicare-eligible members different monthly premiums are charged. CalPERS has confirmed that only the claims experience of Medicare eligible members is considered in setting Medicare-eligible premium rates.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

11. OTHER POST EMPLOYMENT BENEFITS, Continued

Employees Covered by benefit terms

At June 30, 2023, the following employees were covered by the benefit terms:

Active employees	16
Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to, but not yet receiving benefits	-
Total Number of participants	34

District Contribution to the Plan

District contributions to the Plan may occur as benefits are paid to retirees and/or to an irrevocable OPEB trust. Benefit payments may occur in the form of direct payments for premiums and taxes (“explicit subsidies”) and/or indirect payments to retirees in the form of higher premiums for active employees (“implicit subsidies”).

The charts below show the benefits paid by the District on behalf of retirees (a) during the measurement period and (b) during the year following the measurement period but prior to the end of fiscal year ending 2023.

Employer Contributions During the Measurement Period, July 1, 2021 through June 30, 2022.	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	325,680
Implicit contributions	8,648
Total Employer Contributions During the Measurement Period	\$ 334,328
Employer Contributions Subsequent to the Measurement Date, July 1, 2022 through June 30, 2023	
Employer Contributions to the Trust	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	300,912
Implicit contributions	-
Total Employer Contributions Subsequent to the Measurement Date	\$ 300,912

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

11. OTHER POST EMPLOYMENT BENEFITS, Continued

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021 that was rolled forward to determine the June 30, 2023 total OPEB liability, based on the following actuarial methods and assumptions:

Actuarial Assumptions:	
Discount Rate	4.09%
Inflation	2.50%
Salary Increases	3.00% per annum
Investment Rate of Return	7.00%
Mortality Rate ⁽¹⁾	Derived using CalPERS' Membership Data for all funds
Pre-Retirement Turnover ⁽²⁾	Derived using CalPERS' Membership Data for all funds
Healthcare Trend Rate	3.9% - 5.6%

Notes:

(1) Pre-retirement mortality information was derived from data collected during 1997 to 2011 CalPERS Experience Study dated January 2014 and post-retirement mortality information was derived from the 2007 to 2011 CalPERS Experience Study. The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

(2) The pre-retirement turnover information was developed based on CalPERS' specific data. For more details, please refer to the 2007 to 2011 Experience Study Report. The Experience Study Report may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

Discount Rate

The District has been and continues to finance its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rates used in this valuation are based on the S&P Municipal Bond 20 Year High Grade Index. As of the beginning and end of the Measurement Period, this index indicates discount rates of 2.18% as of June 30, 2021, and 4.09% as of June 30, 2023.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

11. OTHER POST EMPLOYMENT BENEFITS, Continued

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at Fiscal Year Ending June 30, 2023 <i>Measurement date 6/30/2021</i>	\$ 10,931,227	\$ -	\$ 10,931,227
Change During the Period:			
Service Cost	368,016	-	368,016
Interest Cost	242,679	-	242,679
Employer Contributions	-	334,328	(334,328)
Benefit Payments	(334,328)	(334,328)	-
Assumption Changes	(2,792,607)	-	(2,792,607)
Plan Experience	-	-	-
Net Changes in the Fiscal Year 2022-2023	(2,516,240)	-	(2,516,240)
Balance at Fiscal Year Ending June 30, 2023 <i>Measurement date 6/30/2022</i>	\$ 8,414,987	\$ -	\$ 8,414,987

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The discount rate used for the fiscal year end 2022 is 4.09%. The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

Change in Discount Rate	Current - 1% 3.09%	4.09%	Current + 1% 5.09%
Total OPEB Liability	9,716,746	8,414,987	7,387,011

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023 (Healthcare Cost Trend Rate was assumed to start at 5.6% and grade down to 3.9% for years 2075 and thereafter):

Change in Health Cost Trend Rate	Current - 1%	Current Trend	Current + 1%
Total OPEB Liability	7,094,053	8,414,987	10,121,421

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

11. OTHER POST EMPLOYMENT BENEFITS, Continued

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first 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.

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (7.09 Years at June 30, 2023)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$464,058. As of fiscal year, ended June 30, 2023, the District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>
Change in assumptions	\$ 650,734	\$ 2,688,348
Net difference between projected and actual	226,689	1,155,070
Net difference between projected and actual Earnings on Investments	-	-
Deferred Contributions	300,912	-
Total	\$ 1,178,335	\$ 3,843,418

The \$300,912 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023, measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

<u>For the Fiscal Year Ending June 30,</u>	<u>Recognized Net Deferred Outflows (Inflows) of Resources</u>
2023	(516,606)
2024	(516,606)
2025	(516,606)
2026	(492,271)
2027	(446,298)
Therafter	(477,608)

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

11. NEW ACCOUNTING PRONOUNCEMENTS

The GASB has issued Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement are effective for reporting periods beginning after December 15, 2022. Earlier application is encouraged. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The District will implement this statement, as applicable, to its financial statements for the year ending June 30, 2023.

Statement No. 93, Replacement of Interbank Offered Rates" – This statement will enhance the comparability of accounting and financial reporting requirements and improve consistency of authoritative literature. This will improve the usefulness of information for users of state and local government financial statements. The London Interbank Offered Rate (LIBOR) is expected to cease to exist at the end of 2022. Some governments have agreements with variable payments dependent on an Interbank Offered Rate (IBOR) – most notably, LIBOR. This is prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates.

The GASB has issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Section 457 Deferred Compensation Plan – An Amendment of GASB Statement No. 14 and No. 84, and Suppression of GASB Statement No. 32." The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This Statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform.

Arcata Fire District
Notes to Basic Financial Statements, continued
For the year ended June 30, 2023

11. NEW ACCOUNTING PRONOUNCEMENTS, continued

This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, *Financial Reporting for Pension Plans*, or paragraph 3 of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, respectively. The District has implemented this statement, as applicable, to its financial statements for the year ending June 30, 2023.

12. SUBSEQUENT EVENTS

The District has evaluated subsequent events occurring after the Statement of Net Position through the date of November 20, 2023, which is the date the financial statements were available to be issued.

Required Supplementary Information

Arcata Fire District
Required Supplementary Information - Schedule of Contributions

Miscellaneous Plan							
Last 10 Fiscal Years*	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	16,839	69,989	13,129	11,378	11,921	9,108	9,094
Contributions in relation to the actuarially determined contributions	<u>(16,839)</u>	<u>(69,989)</u>	<u>(13,129)</u>	<u>(11,378)</u>	<u>(11,921)</u>	<u>(9,108)</u>	<u>(9,094)</u>
Contribution deficiency (excess)	-	-	-	-	-	-	-
Covered-employee payroll	79,193	73,450	51,791	49,672	47,265	44,695	59,882
Contribution as a percentage of covered-employee payroll	21.26%	95.29%	25.35%	22.91%	25.22%	20.38%	15.19%
Safety Plan							
Last 10 Fiscal Years*	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	588,479	678,544	594,885	775,734	725,811	658,858	607,694
Contributions in relation to the actuarially determined contributions	<u>(588,479)</u>	<u>(678,544)</u>	<u>(594,885)</u>	<u>(775,734)</u>	<u>(725,811)</u>	<u>(658,858)</u>	<u>(597,511)</u>
Contribution deficiency (excess)	-	-	-	-	-	-	10,183.00
Covered-employee payroll	2,344,202	1,593,588	1,325,047	1,654,285	2,052,968	1,852,085	1,902,694
Contribution as a percentage of covered-employee payroll	25.10%	42.58%	44.90%	46.89%	35.35%	35.57%	31.94%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation and pensionable compensation that would possibly go into the determination of retirement benefits are included.

*- Due to change in CalPERS reporting information, only three years were available. Additional years will be presented as they become available.

Arcata Fire District
Required Supplementary Information - Schedule of the District's Proportionate
Share of the Net Pension Liability

Miscellaneous Plan Last 10 Fiscal Years*	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00111%	0.00121%	0.00188%	0.00179%	0.00169%	0.00173%	0.00170%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 52,122	\$ 23,035	\$ 79,192	\$ 71,753	\$ 63,659	\$ 68,269	\$ 57,351
Plan's Covered-Employee Payroll	\$ 79,193	\$ 73,450	\$ 51,791	\$ 49,672	\$ 47,265	\$ 44,695	\$ 59,882
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	65.82%	31.36%	152.91%	144.45%	134.69%	152.74%	95.77%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	111.06%	104.94%	120.40%	119.08%	117.84%	79.99%	80.66%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 16,839	\$ 69,989	\$ 13,129	\$ 15,582	\$ 13,596	\$ 10,325	\$ 8,909
Safety Plan Last 10 Fiscal Years*	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.03859%	0.10685%	0.09087%	0.09072%	0.09138%	0.09060%	0.09290%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$2,651,946	\$3,749,798	\$6,054,154	\$5,663,144	\$5,361,483	\$ 5,413,649	\$ 4,812,049
Plan's Covered-Employee Payroll	\$2,344,202	\$1,593,588	\$1,325,047	\$1,654,285	\$2,052,968	\$ 1,852,085	\$ 1,902,694
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	113.13%	235.31%	456.90%	342.33%	261.16%	292.30%	252.91%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	71.15%	71.15%	71.15%	71.97%	72.16%	70.75%	70.28%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 588,479	\$ 678,544	\$ 594,885	\$ 653,416	\$ 599,812	\$ 451,888	\$ 393,111

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

*- Due to change in CalPERS reporting information, only three years were available. Additional years will be presented as they become available.

Arcata Fire District
Required Supplementary Information - Schedule of Changes
in the Net OPEB Liability and Related Ratios
for the Measurement Periods Ended June 30,

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 368,016	\$ 451,576	\$ 423,184	\$ 517,153	\$ 481,847	\$ 524,580
Interest on the total OPEB liability	242,679	268,746	264,495	323,085	313,852	275,938
Differences between expected and actual experience	-	315,761	-	(2,001,274)	-	-
Changes of assumptions	(2,792,607)	399,582	203,864	174,713	255,819	(760,555)
Benefit payments	(334,328)	(312,175)	(281,447)	(281,304)	(263,236)	(269,146)
Total OPEB liability - beginning	10,931,227	9,807,737	9,197,641	10,465,268	9,676,986	9,906,169
Total OPEB liability - ending (a)	\$ 8,414,987	\$ 10,931,227	\$ 9,807,737	\$ 9,197,641	\$ 10,465,268	\$ 9,676,986
Plan fiduciary net position						
Contributions - employer	\$ 334,328	\$ 312,175	\$ 281,447	\$ 281,304	\$ 263,236	\$ 269,146
Benefit payments	(334,328)	(312,175)	(281,447)	(281,304)	(263,236)	(269,146)
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$ 8,414,987	\$ 10,931,227	\$ 9,807,737	\$ 9,197,641	\$ 10,465,268	\$ 9,676,986
Covered-employee payroll	\$ 1,639,185	\$ 1,547,390	\$ 1,802,560	\$ 2,155,428	\$ 1,785,379	\$ 1,848,645
Net OPEB liability as a percentage of covered-employee payroll	513.36%	706.43%	544.10%	426.72%	586.17%	523.46%

Notes to Schedule

1) GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. However, since this is the third year of implementation, only two years were available

Arcata Fire District

Required Supplementary Information - Schedule of Contributions

June 30, 2022

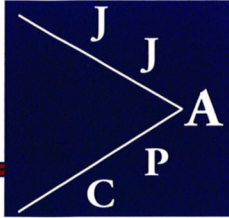
Fiscal Year Ended June 30,	2022	2021	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 334,328	\$ 312,175	\$ 281,447	\$ 281,304	\$ 263,236	\$ 269,146
Contributions in relation to the ADC	(334,328)	(312,175)	(281,447)	(281,304)	(263,236)	(269,146)
Contribution deficiency (excess)	-	-	-	-	-	-
Covered-employee payroll	\$ 1,639,185	\$ 1,547,390	\$ 1,802,560	\$ 2,155,428	\$ 1,785,379	\$ 1,848,645
Contributions as a percentage of covered-employee payroll	20.40%	20.17%	15.61%	13.05%	14.74%	14.56%

Notes to Schedule

1)GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Additional years will be presented as they become available.

Actuarial Methods and Assumptions

Valuation Date	30-Jun-21
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded)
Discount Rates	4.09% on June 30, 2022 2.18% on June 30, 2021
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.00% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years.
Assumed Wage inflation	2.50% per year; used to determine amortization payments if developed on a level percent of pay basis.
Inflation Rate	2.50%



JJACPA, Inc.

A Professional Accounting Services Corp.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

Independent Auditor's Report

The Board of Directors
Arcata Fire Protection District
Arcata, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the Arcata Fire Protection District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 20, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

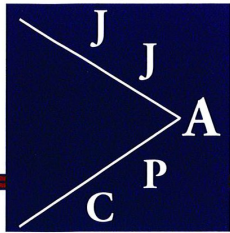
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 20, 2023

JJACPA, Inc.
JJACPA, Inc.
Dublin, CA

ARCATA FIRE DISTRICT
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND
COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS
JUNE 30, 2023



JJACPA, Inc.

A Professional Accounting Services Corp.

November 20, 2023

To the Board of Directors
Arcata Fire District
Arcata, California

We have audited the financial statements of the Arcata Fire District (District) as of and for the year ended June 30, 2023 and have issued our report thereon dated November 20, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 7, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are useful lives of capital assets ("useful lives").

Management's estimate of the useful lives is based on experience with and observation of capital assets, by category (e.g. infrastructure) as well as industry standards, when applicable (i.e. buildings). We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to commitments and contingencies.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 20, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the Management's Discussion and Analysis and considered whether such information or the manner of its presentation was materially inconsistent with its presentation in the financial statements.

Communication of Internal Control Related Matters

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Joseph J. Arch
JOSEPH J. ARCH, CPA
President/CEO
JJACPA, INC.

November 21, 2023

JJACPA, Inc.
7080 Donlon Way, Suite #204
Dublin, CA 94568

Dear Mr. Arch:

This representation letter is provided in connection with your audit of the financial statements of Arcata Fire Protection District (District) as of June 30, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 7, 2023.

Financial Statements

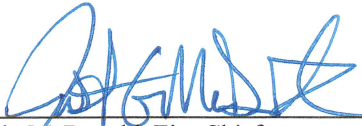
1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 28, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With regard to non-audit services performed by you, we acknowledge and our responsibility to:
 - a. Assume all management responsibilities;
 - b. Oversee the services by designating an individual who possesses suitable skill, knowledge, or experience;
 - c. Evaluate the adequacy and results of the services performed; and
 - d. Accept responsibility for the results of the services.
6. Significant assumptions used by us in making accounting estimates are reasonable.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized in the attached schedule⁶ and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
10. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements which codifies FASB Accounting Standards CodificationTM (ASC) 450, Contingencies, and we have not consulted a lawyer concerning litigation, claims, or assessments.
11. With regard to items reported at fair value:

- a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 13. All funds and activities are properly classified.
 14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 15. All net position components and fund balance classifications have been properly reported.
 16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
 18. All interfund and intra-entity transactions and balances have been properly classified and reported.
 19. Special items and extraordinary items have been properly classified and reported.
 20. Deposit and investment risks have been properly and fully disclosed.
 21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
 22. All required supplementary information is measured and presented within the prescribed guidelines.
 23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.

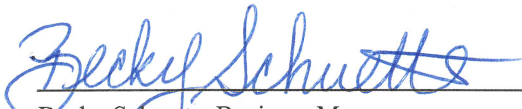
Information Provided

24. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
25. All transactions have been recorded in the accounting records and are reflected in the financial statements.
26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
29. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
30. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
31. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
32. We have a process to track the status of audit findings and recommendations.
33. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
34. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

35. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
36. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
37. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
38. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
39. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
40. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
41. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
42. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
43. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
44. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.



Justin McDonald, Fire Chief



Becky Schuette, Business Manager

District Business

Date: January 9, 2024
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief / District Counsel Ryan Plotz
Subject: Consider Appeal for Adjustment of Special Tax and Benefit Assessments

DISCUSSION:

The Humboldt County 2023-2024 Property Tax Bills were issued in October this year and in accordance with Resolution 21-233, the District began accepting the Petition for Adjustment of Benefit Assessment and/or Special Tax. The submissions were vetted by District Counsel and were deemed complete and timely, meeting the minimum standards of the Resolution.

On Thursday, December 28, 2023, emails were sent, and written notices mailed, via first class mail, to all the petitioners that the Notice of Hearing – Property Assessment had been set for Tuesday, January 9, 2024, at 5:30 pm. The notice indicated the meeting would be held at the Arcata Fire District downtown station classroom, located at 631 9th Street, Arcata.

Although not required, the petitioner was advised they may appear at the time of the hearing and provide oral comments to supplement the written materials submitted with their petition. If the petitioner chooses not to be present, the Board will consider the petition based on the written submission.

District Counsel, Ryan Plotz, is present with a PowerPoint to assist the Board in rendering a decision. The Board will receive input from all parties involved and decide via voice vote motion.

RECOMMENDATION:

Staff recommends the Board follow the Appeal Meeting Process in Attachment 1 and render a decision on the appeal via voice vote motion.

FINANCIAL IMPACT:

- No Impact/Not Applicable
- Funding Source Confirmed:
- Other:

ALTERNATIVES:

1. Boards discretion with approval of District Counsel

ATTACHMENTS:

- Attachment 1 – Appeal Meeting Procedures & Supporting Documents
- Attachment 2 – Petitioner Submission Documents Parcel #503-322-058-000
- Attachment 3 – Petitioner Submission Documents Parcel #020-154-019-000

Appeal Meeting Process

1. Staff report presentation and legal counsel review
2. Board questions to Staff regarding the presentation
3. Public comment period is opened
 - a. The Principal Party or designated representative may address the Board
 - *This Principal Party will have 10-minute time limit to speak*
 - *Any new material or documents received during the Public Comments must be made available to all Board members, staff, and the public. Said materials will be recorded into the Minutes and included as attachments to the Minutes.*
 - b. General Public comments regarding this item
 - *One person speaking at any given time*
 - *All speakers have a three-minute time limit*
 - *The testimony should be relevant to the topic*
 - c. Questioning speakers
 - *The Board will reserve questioning of individual speakers until after the completion of the speakers' testimony. Questions still need to be factual, and without bias.*
 - d. Principal Party rebuttal
 - *The principal party or representative will be limited to a three-minute rebuttal if requested after all other interested persons have spoken. The Presiding Officer may grant additional time, to the principal party or their representative, at their discretion.*
4. Public comment period is closed
 - *When the Presiding Officer has determined there is no more public testimony, the time for public comment will be ordered closed and the Board will then deliberate on the matter.*
5. Board Deliberations
 - *During deliberations, each Board Member to speak once prior to allowing another Board Member to speak again. Board members should strive to avoid repetition, however, are permitted to ask questions of each other or debate relevant issues as part of their deliberations.*
 - a. *At the discretion of the Presiding Officer, staff and/or Board members may answer questions posed by the speakers during their testimony*
 - b. *Board members may ask staff to address questions raised by testimony or to clarify matters*
 - c. *The Board will debate or make motion on the matter*
6. Board Action
 - a. *Vote on the item;*
 - b. *Offer amendments or substitute motions to decide the matter;*
 - c. *Continue the matter to a later date for a decision.*

Resolution Number: 21-232

**A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS
CERTIFYING THE RESULTS OF THE GENERAL ELECTION HELD NOVEMBER 3, 2020**

WHEREAS, a statewide general election was held on Tuesday, November 3, 2020, at which time the qualified electors of the Arcata Fire Protection District voted upon Measure F, a measure proposing the imposition of a special tax as set forth in Ordinance No. 20-20 and attached and made a part hereof as “Exhibit B”; and

WHEREAS, in all respects the election was held and conducted, and the votes thereof received and canvassed and the returns thereof made and declared in the time, form and manner as required by the General Laws of the State of California governing elections for special districts; and

WHEREAS, the County Elections Department canvassed the returns of the election and has certified the results to this, the results were received by the Board Secretary and attached and made a part hereof as “Exhibit A”.

NOW THEREFORE, the Board of Directors of the Arcata Fire Protection District does resolve, declare, determine and order as follows:

SECTION 1. That the whole number of ballots cast in the District was 21,726.

SECTION 2. That the Measure voted for at the election was Measure F, Arcata Fire Protection District, Special Tax.

SECTION 3. That the number of votes in favor of Measure F is 15,720 and the number of votes in opposition to Measure F was 5,135.

SECTION 4. The Board of Directors does declare and determine that more than two-thirds of the qualified electors of the District voted in favor of Measure F, and, therefore, Ordinance No. 20-20 is approved and adopted (Exhibit B).

SECTION 5. The Board Secretary shall enter on the records of the Board of Directors, a statement of the result of the election (Exhibit A), showing: (1) the whole number of ballots cast in the District and (2) the total number of votes for and against Measure F.

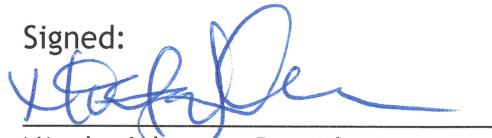
SECTION 6. That the Board Directors shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

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

Ayes: David, Maynor, Mendosa, Rosen and Johnson
Nays: None
Abstain: None
Absent: None

DATED: January 12, 2020

Signed:



Nicole Johnson, President

Attest:


Becky Schuette, Board Clerk/Secretary

Exhibit A
RECEIVED

DEC - 4 2020

Arcata Fire District

**Certificate of Results of Canvass
November 3, 2020
Presidential General Election
Measure F**

STATE OF CALIFORNIA }
 }
COUNTY OF HUMBOLDT } SS

I, Kelly E. Sanders, Registrar of Voters of the County of Humboldt, do hereby certify that pursuant to the provisions of Section 15301 et al., of the California Elections Code, I did canvass the return of votes cast in the November 3, 2020, Presidential General Election, and that the Statement of Votes Cast to which this Certification is attached shows the total number of votes cast and the total number of votes cast for each candidate and/or measure in each respective precinct therein and that the totals for each candidate and/or measure are true and correct.

WITNESS MY HAND AND OFFICIAL SEAL this 1st Day of December, 2020.

KELLY E. SANDERS
REGISTRAR OF VOTERS

Signed:  _____
Deputy

FINAL REPORT

Official Election

Run Time 10:11 AM
Run Date 12/01/2020

Humboldt County

PRESIDENTIAL GENERAL ELECTION

11/3/2020

Page 17

Official Results

Registered Voters
69932 of 85317 = 81.97%

Precincts Reporting
66 of 66 = 100.00%

Measure F Arcata Fire Protection District, Special Tax

Choice	Party	Vote By Mail		Election Day Voting		Early Voting		Total	
Yes		14,139	76.15%	1,141	71.18%	440	64.33%	15,720	75.38%
No		4,429	23.85%	462	28.82%	244	35.67%	5,135	24.62%
Cast Votes:		18,568	100.00%	1,603	100.00%	684	100.00%	20,855	100.00%
Undervotes:		680		145		11		836	
Overvotes:		0		0		1		1	
Unresolved write-in votes:		0		0		0		0	

*** End of report ***

Measure F Arcata Fire Protection District, Special Tax

Precinct	Cumulative Totals			Yes	No
	Registration	Ballots Cast	Turnout (%)		
3A--1	2,243	2,121	94.6	1,684	334
3A--2	6,784	5,608	82.7	4,423	948
3A-J1	328	281	85.7	215	55
3A-P2	2,413	2,000	82.9	1,502	393
3A-P9	0	0	0.0	0	0
3JCFR	1,312	1,172	89.3	824	318
3MA-1	735	561	76.3	388	138
3PA-1	885	746	84.3	474	247
5AS-5	145	114	78.6	75	36
5MK-5	5,982	4,938	82.5	3,392	1,363
5MK-7	4,792	4,054	84.6	2,657	1,260
5MKS8	38	34	89.5	25	9
5PA-3	7	6	85.7	1	5
5PAS	100	91	91.0	60	29
Vote By Mail Totals	25,764	19,282	74.8	14,139	4,429
Election Day Voting Totals	25,764	1,747	6.8	1,141	462
Early Voting Totals	25,764	697	2.7	440	244
Grand Totals	25,764	21,726	84.3	15,720	5,135



Measure F

Ordinance Number: 20-20

AN ORDINANCE OF THE ARCATA FIRE PROTECTION DISTRICT ADJUSTING THE RATE OF A FIRE PROTECTION SPECIAL TAX IN ORDER TO CONTINUE TO PROVIDE QUALITY LOCAL FIRE PROTECTION, RESCUE, AND OTHER ESSENTIAL SERVICES

The people of the Arcata Fire Protection District do ordain as follows:

SECTION 1. Authority. Pursuant to the authority of Government Code Section 53978 and Article XIII A of the California Constitution, this Ordinance, if passed by two-thirds voter approval, would increase the Arcata Fire Protection District’s existing voter-approved special tax levied for fire protection, rescue, and emergency medical services and would supersede the existing special tax rate of \$5 per unit of benefit approved by qualified voters of the District in 1997 (Ordinance No. 97-010).

SECTION 2. Purpose and Intent. 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.

SECTION 3. Special Tax Rate. Beginning with the 2020-21 fiscal year, the special tax shall be levied at flat rates based on the use of each taxable parcel of real property, in accordance with the schedule below:

	<u>Parcel use Category</u>	<u>Total Annual Charge</u>
A.	Vacant/unimproved:	\$30 per year
B.	Single-Family Residential:	\$118 per year
C.	Rural Residential/Improved:	\$192 per year
D.	Multi-Family Residential (2-4 units):	\$309 per year
E.	Multi-Family Residential (5-9 units):	\$388 per year
F.	Multi-Family Residential (10+ units):	\$465 per year
G.	Commercial:	\$546 per year

2149 CENTRAL AVE, MCKINLEYVILLE CA 95519 | (707) 825-2000 | WWW.ARCATAFIRE.ORG
 WE EXIST TO PROTECT THE LIVES, ENVIRONMENT AND PROPERTY OF THE COMMUNITIES WE SERVE.

H.	Industrial:	\$910 per year
I.	Retail (10,000 + square feet):	\$910 per year
J.	Mobile Homes:	\$90 per year

- A. **Vacant/Unimproved:** Any vacant land or unimproved property.
- B. **Single-Family Residential:** A dwelling unit designed for occupancy by one household, located on a single parcel that does not contain any other dwelling unit (except an accessory dwelling unit, where permitted).
- C. **Rural Residential/Improved:** Low density residential or agricultural structures that generally rely upon onsite water systems, requiring the use of trucked-in water for fire suppression.
- D. **Multi-Family Residential (2-4 units):** 2 to 4 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, duplexes, apartments, condominiums, and bed and breakfasts.
- E. **Multi-Family Residential (5-9 units):** 5 to 9 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.
- F. **Multi-Family Residential (10+ units):** ten or more dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.
- G. **Commercial:** Commercial or institutional uses including but not limited to stores and retail businesses (less than 10,000 square feet), offices, restaurants and bars, service stations, auto repair, hotels, motels, day care facilities, professional business parks, and similar uses.
- H. **Industrial:** Industrial uses including but not limited to manufacturing, packaging, shipping, recycling, industrial parks, wood products, energy production, and similar uses.
- I. **Retail (10,000 + square feet):** a retail business that occupies 10,000 or more square feet.
- J. **Mobile Home Site:** an area of land within a mobile home park that is rented, or held out for rent, to accommodate a mobile home used for human habitation. A mobile home park is an area of land where two or more mobile home sites are rented, or held out for rent, to accommodate mobile homes used for human habitation. A mobile home is a structure designed for human habitation and for being moved on a street or highway, including, but not limited to, manufactured homes, motor homes, and recreational vehicles.

SECTION 4. Appeals. Any property owner may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a written appeal with the District. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

SECTION 5. Method of Collection. On or about July 1st of each year, but in any event in sufficient time to include the levy of the special tax on the County's secured tax roll, the District shall determine the use category and related tax amount representing each parcel of real property within the District subject to the special tax. Parcels subject to levy shall be determined based upon the records of the Humboldt County Assessor or, in lieu thereof, upon such other reliable public records available to the District.

The special tax shall be collected in the same manner and subject to the same penalty as, or with, other taxes fixed and collected by Humboldt County on behalf of the Arcata Fire Protection District. The County of Humboldt may deduct reasonable expenses incurred for such service before remitting the balance to the District. Notwithstanding the foregoing, the District may, in its discretion, directly bill and collect the special tax for certain types of parcel use categories or property owners. In the event of a delinquency in the payment of directly billed special taxes, the delinquency shall be subject to a 10% penalty and an administrative cost of \$20.00.

SECTION 6. Special Account. Upon receipt of the special taxes the District shall cause same 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 this Ordinance.

SECTION 7. Authorization for Appropriations Limit Increase. To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

SECTION 8. Annual Report. In accordance with Government Code Section 50075.3, the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board at least once a year. The annual report shall contain the following: (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded with the proceeds of the special tax.

SECTION 9. Severability. If any part of this Ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance.

SECTION 10. Effective Date and Sunset Date. This Ordinance shall be effective only at such time as the District Board has declared that the Ordinance has been approved
Ordinance No. 20-20

by two-thirds of the voters voting at an election to be held on November 3, 2020. Should this Ordinance not be approved, Ordinance No. 97-010 (approved by voters in 1997) will remain in full force and effect. Notwithstanding the above, if this Ordinance is approved, the special tax shall be collected at the rates established by this Ordinance beginning with the 2020-2021 fiscal year until June 30, 2030, at which time the special tax shall be repealed by operation of law, unless extended in accordance with law.

SECTION 11. Certification. The District Secretary shall certify to the passage and adoption of this Ordinance and shall cause a copy of the full text of the Ordinance to be posted.

ARCATA FIRE PROTECTION DISTRICT
631 NINTH STREET, ARCATA, CA 95521-6204
(707) 825-2000 FAX: (707) 822-7951

ORDINANCE No. 06-12

AN ORDINANCE OF THE ARCATA FIRE PROTECTION DISTRICT
ESTABLISHING A BENEFIT ASSESSEMENT TO FINANCE FIRE
PROTECTION AND PREVENTION SERVICES

WHEREAS, The Arcata Fire Protection District is unable to provide adequate Fire Protection and Prevention Services within the District with existing financial resources: and

WHEREAS, additional funds are necessary to provide an adequate level of service to the property within the Arcata Fire Protection District: and

WHEREAS, The Board of Directors of the Arcata Fire Protection District, pursuant to the requirements of Article XIID of the California State Constitution, has submitted the matter to the property owners of the District: and

WHEREAS, the number of ballots submitted in favor of the Benefit Assessment exceeded the number of ballots in opposition,

NOW, THEREFORE, The Board of Directors of the Arcata Fire Protection District ordains as follows:

Section 1: This ordinance and the Benefit Assessment authorized herein is adopted by The Arcata Fire Protection District (“District”) pursuant to Article XIID of the California State Constitution and Government Code sections 50078 and 53753, et seq.

Section 2: The express purpose for which this Benefit Assessment is levied is to establish a stable source of supplementary funds to obtain, furnish, operate and maintain fire suppression equipment or apparatus, or for the purpose of paying the salaries and benefits of firefighting and prevention personnel, or both, whether or not fire suppression or prevention services are actually used by or upon a parcel, improvement, or property.

Section 3: Any funds collected from the Benefit Assessment authorized by this ordinance shall be expended only for such fire suppression and prevention services within the District. Any unexpended funds raised by the assessment remaining at the end of the year shall be carried over for the same purpose in the next fiscal year.

Section 4: On July 20, 2006, The District Board of Directors (“Board”) conducted a public hearing upon the establishment of the Benefit Assessment levied by this ordinance. Of the ballots received prior to the end of the public hearing, the number of ballots in opposition did not exceed the number of ballots in favor.

Section 5: The following units of benefit per year shall be assessed on all real property parcels within the boundaries of the District that have special benefit conferred upon them. Each unit of benefit shall not exceed Twenty-Two dollars (\$22.00) per year. The Board shall from time to time establish, by resolution, benefit charges assessed on all real property parcels of the District, subject to the maximum value of per unit of benefit shown above.

The above unit(s) of benefit attributed to each described land use type (shown in Attachment 'A') based on the type of use of the property and a risk classification of the structures or other improvements on, or the use of, the property. Risk classifications were determined upon consideration of, but not limited to, the factors set forth in section 50078.2 of the Government Code.

Section 6: The Benefit Assessment shall be collected, beginning with the 2006-2007 fiscal year, in the same manner and subject to the same penalties as, or with, other charges and taxes fixed and collected by Humboldt County on behalf of the District. The County may deduct its reasonable costs incurred for such service before remittal of the balance to the District.

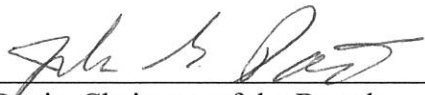
Section 7: Each property owner in the District shall, within thirty (30) days after the mailing of the notice of the Benefit Assessment bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such Benefit Assessment. The filing of an appeal is not grounds for failing to timely pay the amount of assessment specified as due of the assessment bill. If the benefit assessment is either reduced or increased as a result of the decision by the Board, the benefit assessment shall either be refunded or the increased amount collected. The property owner, or their designated representative may be present at the appeal hearing concerning the setting of the Benefit Assessment rate.

Section 8: If any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance. The Board of Directors of the Arcata Fire Protection District here declare that they would have adopted the Ordinance and each section despite the fact that one or more sections, subsections, phrases or clauses be declared invalid.

Section 9: This ordinance shall take effect immediately upon adoption by the Board, and prior to the expiration of fifteen (15) days from the passage hereof, shall be published once in the *Arcata Eye*, a newspaper published in the City of Arcata, State of California, together with the names of the members of the Board voting for and against the same.


The foregoing Ordinance was passed and adopted by the Board of Directors of the Arcata Fire Protection District on this 31st day of July, 2006 at the meeting of said Board, duly called and held on the same day by the following vote:

Name	Aye	No	Absent
John Davis	X		
Larry Mendez			X
Stephen Tyler	X		
Elena David	X		
Thomas Ayotte	X		



John Davis, Chairman of the Board
Arcata Fire Protection District

ATTEST:



Elena David, Vice-Chairman of the Board
Arcata Fire Protection District

Arcata Fire Protection District

Land Use Code	Units of Benefit	Total Assessment	Description	Land Use Code	Units of Benefit	Total Assessment	Description	Land Use Code	Units of Benefit	Total Assessment	Description
0090	3	\$66.00	Manufactured Home Park	4102	10	\$220.00	Light Industrial, Wood Product	7009	6	\$132.00	Portion TPZ, Mix Rdwd&Wwd, Improved
0093	3	\$66.00	Licensed MH in Park	4301	20	\$440.00	Heavy Industrial, Wood Product	8000	1	\$22.00	Public Land, Schools, Non Taxable Entities - Unimproved
0094	3	\$66.00	Licensed MH in Park w/taxable accessories	4302	20	\$440.00	Heavy Industrial, Electrical Co-Gen	8000	12	\$264.00	Public Land, Schools, Non Taxable Entities - Improved
0095	3	\$66.00	Taxable MH in Park	5000	1	\$22.00	Vacant Commercial	9000	12	\$264.00	Public Utilities
0096	3	\$66.00	Taxable MH on fee parcel	5100	12	\$264.00	Commercial, Miscellaneous	9000	1	\$22.00	Common Area, Condominium
0097	3	\$66.00	Licensed MH on fee parcel	5101	10	\$220.00	Commercial Office	9910	1	\$22.00	Single Family Res - Vacant
0098	3	\$66.00	Taxable MH on Fee Parcel under different ownership	5102	10	\$220.00	Commercial, Medical-Dental	9911	4	\$88.00	Single Family Res - Improved
0099	3	\$66.00	LicMH/taxable accessories/differentowner	5103	10	\$220.00	Commercial, Drive-Thru Coffee	9920	1	\$22.00	Multi-Family Res - Vacant
1000	1	\$22.00	Vacant Single Family Residential	5104	10	\$220.00	Commercial, Multi Tenant Shops	9921	8	\$176.00	Multi-Family Res - 2-4 Units
1100	4	\$98.00	Improved Single Family Residential	5201	12	\$264.00	Commercial Retail, to 1999 square feet	9922	10	\$220.00	Multi-Family Res - 5-9 Units
1200	12	\$264.00	Bed and Breakfast	5202	12	\$264.00	Commercial Retail, 2000 and above	9923	12	\$264.00	Multi-Family Res - 10+ Units
1300	10	\$220.00	Residential Care Home	5203	12	\$264.00	Commercial Warehouse	9930	1	\$22.00	Rural - Vacant
1400	4	\$88.00	Condominium, Single Family Residential	5204	12	\$264.00	Commercial Mint-Warehouse	9931	6	\$132.00	Rural - Improved
2000	1	\$22.00	Vacant Multi-Family	5205	12	\$264.00	Commercial, Garage	9932	1	\$22.00	Ag Preserve Contracts - Vacant
2110	12	\$264.00	Improved, 10+ Units	5206	12	\$264.00	Commercial, Store with Multi Units	9933	6	\$132.00	Ag Preserve Contracts - Improv
2120	8	\$176.00	Improved, 2-4 Units	5207	12	\$264.00	Commercial, Assisted Living Unit	9934	1	\$22.00	Non-Producing Mineral Rights
2150	10	\$220.00	Improved, 5-9 Units	5301	12	\$264.00	Gas Station, w/o mini-mart	9935	12	\$264.00	Producing Mineral Rights
2236	N/A		Low Income, Sec 236 Housing	5302	12	\$264.00	Gas Station w/mini-mart	9936	1	\$22.00	Open Spaces Contracts - Vacant
2515	10	\$220.00	Low Income, Sec 515 Housing	5303	12	\$264.00	Automatic Car wash	9937	6	\$132.00	Open Spaces Contracts - Improv
3000	1	\$22.00	Vacant, Rural Residential, to .99ac	5304	12	\$264.00	Self Serve Car Wash	9938	1	\$22.00	Rural w/ Timber Infr - Vacant
3001	1	\$22.00	Vacant Rural Residential, 1-5 ac	5400	12	\$264.00	Common Area, Commercial	9939	6	\$132.00	Rural w/ Timber Infr - Improve
3002	1	\$22.00	Vacant, Rural Residential, 5+ to 10 ac	5401	12	\$264.00	Motel to 19 units	9940	1	\$22.00	Industrial - Vacant
3003	1	\$22.00	Vacant, Rural Residential, 10+ to 20 ac	5402	12	\$264.00	Motel, 20 to 40 units	9941	20	\$220.00	Industrial - Light
3004	1	\$22.00	Vacant, Rural Residential, 20+ to 40 ac	5403	12	\$264.00	Motel over 40 units	9942	20	\$440.00	Industrial - Heavy
3005	1	\$22.00	Vacant, Rural Residential, 40+ ac	5500	12	\$264.00	Movie Theater	9950	1	\$22.00	Commercial - Vacant
3100	6	\$132.00	Improved, Rural Residential, up to .99 ac	5501	10	\$220.00	Commercial Golf Course	9951	10	\$220.00	Comm - Store, Office, Medical
3101	6	\$132.00	Improved, Rural Residential, 1 to 5 ac	5601	12	\$264.00	Fast Food Restaurant	9952	12	\$264.00	Comm - Motel, Rest, Serv Sin
3102	6	\$132.00	Improved, Rural Residential, 5+ to 10 ac	5602	12	\$264.00	Full Service Restaurant	9959	3	\$86.00	Mobil Home Park Owners
3103	6	\$132.00	Improved, Rural Residential, 10 to 20 ac	5603	3	\$66.00	Manufactured Home Park	9960	0	\$0.00	Subject to Exemption - Vacant
3104	6	\$132.00	Improved, Rural Residential, 20+ to 40 ac	5604	12	\$264.00	Commercial, Recreational/Resort	9961	0	\$0.00	Subject to Exemption - Improve
3105	6	\$132.00	Vacant, Rural Residential, Unrestricted	5700	12	\$264.00	Auto Repair, Tire Shop, Body Shop	9970	1	\$22.00	Tmbr, Mix TPZ, Rdwd & Wwd - Va
3200	1	\$22.00	Vacant, Rural Residential, Unrestricted	6000	0	\$0.00	Vacant Land, Subject to Exemption	9971	6	\$132.00	Tmbr, Port TPZ, Rdwd - Improve
3201	6	\$132.00	Rural, Agricultural, Misc Imps, Unrestricted	6001	0	\$0.00	Improved, Subject to Exemption	9972	1	\$22.00	Tmbr, 100% TPZ, Rdwd - Vacant
3211	6	\$132.00	Rural, Agricultural, Residence, Unrestricted	7000	1	\$22.00	Portion TPZ, Mix Rdwd, Wwd, Vacant	9973	6	\$132.00	Tmbr, 100% TPZ, Rdwd - Improve
3300	1	\$22.00	Ag Preserve, Vacant	7001	6	\$132.00	Portion TPZ, Rdwd, Improved	9974	1	\$22.00	Tmbr, Port TPZ, Rdwd - Vacant
3301	6	\$132.00	Ag Preserve, Misc Imps	7002	1	\$22.00	100% TPZ, Rdwd, Vacant	9975	6	\$132.00	Tmbr, Port TPZ, Wwd - Improved
3311	6	\$132.00	Ag Preserve, Res Imps	7003	6	\$132.00	100% TPZ, Rdwd, Improved	9976	1	\$22.00	Tmbr, 100% TPZ, Wwd - Vacant
3400	1	\$22.00	Non Producing Mineral Rights	7004	1	\$22.00	Portion TPZ, Rdwd, Vacant	9977	6	\$132.00	Tmbr, 100% TPZ, Wwd - Improved
3401	12	\$264.00	Producing Mineral Rights	7005	6	\$132.00	Portion TPZ, Wwd, Improved	9978	1	\$22.00	Tmbr, Port TPZ, Wwd - Vacant
4000	1	\$22.00	Vacant, Industrial	7006	1	\$22.00	100% TPZ, Wwd, Vacant	9979	6	\$132.00	Tmbr, Mix TPZ, Rdwd & Wwd - Im
4100	10	\$220.00	Misc Light Industrial	7007	6	\$132.00	100% TPZ, Wwd, Improved	9980	1	\$22.00	Public Land, Schools & Non-tax
4101	10	\$220.00	Light Industrial, Metal Fabrication	7008	1	\$22.00	Portion TPZ, Wwd, Vacant	9990	12	\$264.00	Public Utilities

Resolution Number: 21-233

A RESOLUTION OF THE ARCATA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS ADOPTING POLICIES FOR THE CONDUCT AND HEARING OF CHALLENGES TO USE CLASSIFICATIONS UNDER ORDINANCE NO. 20-20 (MEASURE F) AND ORDINANCE 06-12

WHEREAS, the District levies and collects a Benefit Assessment pursuant to Ordinance No. 06-12 (herein after, the “benefit assessment”); and

WHEREAS, the qualified voters of the Arcata Fire Protection District (“District”) approved, by the requisite two-thirds threshold, Measure F (Ordinance No. 20-20), an ordinance adjusting the rates of a fire protection special tax; and

WHEREAS, the rates set forth in Measure F will be imposed and collected beginning with the 2021-2022 fiscal year by and through the County of Humboldt real property tax process; and

WHEREAS, Ordinance No. 06-12 and Measure F impose certain rates depending on the assigned parcel use category; and

WHEREAS, Section 7 of Ordinance No. 06-12 and Section 4 of Measure F authorizes property owners responsible for payment of the benefit assessment and/or special tax to appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a written appeal with the District; and

WHEREAS, by way of this Resolution, the Board of Directors desire to provide procedures for the review and consideration of any such appeal.

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

Section 1. Timely Submission of Appeal. Any property owner intending to submit an appeal for the current fiscal year benefit assessment and/or special tax classification shall submit the appeal in writing in the manner described in Section 2, below, and submit it to the District so that the written appeal is received (either by mail or in person) by the District on or before December 1 of the current fiscal year. Any appeal received by the District on a federal holiday or weekend shall be deemed received on the immediately preceding business day. A property owner may not submit an appeal for any fiscal year other than the current fiscal year.

Section 2. Form and Content of Appeal. All appeals shall be submitted in writing, signed by the property owner or, in the event the property owner is an

entity, by an authorized representative of the entity. The District may provide an optional form for property owners to utilize when submitting an appeal. Each written appeal shall include all of the following:

- (a) The legal names of all property owners as appearing on the latest secured tax roll for Humboldt County.
- (b) The address and/or assigned County Assessor Parcel Number (APN) for the particular parcel being appealed.
- (c) The mailing address for the District to utilize for all communications to the property owner concerning the appeal.
- (d) Whether the appeal is of the benefit assessment, the special tax, or both;
- (e) The amount of benefit assessment and/or special tax, as applicable, imposed by the District for the current fiscal year.
- (f) The amount the property owner contends should be imposed for the benefit assessment and/or special tax, as applicable.
- (g) That the property owner is not delinquent in the payment of the benefit assessment and special tax, as applicable, for the particular fiscal year.
- (h) The zoning classification assigned to the particular property by governmental entity (e.g., County or City of Arcata) having land use authority over the parcel.
- (i) The parcel use category that the property owner contends should be utilized for the particular parcel and the basis therefor. The Property Owner shall provide a written narrative, with as much specificity as available, of the property owner's position.
- (j) Any documentary evidence or other support that the property owner would like the Board of Directors to consider as part of the appeal.
- (k) The written submission shall contain the following just above the signature of the property owner:

"I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this [INSERT DAY] day of [INSERT MONTH], [INSERT YEAR]."

Section 3. Consideration of Appeal.

- (a) **Initial Screening.** All appeals received shall be initially screened for timeliness and completeness by the Fire Chief or his designee. Any appeal that is rejected because it was not timely received shall be rejected by the Fire Chief with written notice thereof sent to the property owner via first class mail. Any appeal that fails to contain the information required in Section 2 shall be returned to the property owner via first class mail with a notice of incomplete appeal, describing the required information that was omitted and informing the property owner that he or she shall have a period of ten (10) days from the date the notice of incomplete appeal is postmarked to submit a complete appeal. If a property owner fails to submit the complete appeal on or before the expiration of the ten (10) day period, the appeal shall be deemed rejected without further notice. Any decision to reject an appeal under this sub-section shall be final and there shall be no appeal to the Board of Directors.

- (b) **Hearing before the Board of Directors; Scheduling.** Appeals not rejected under sub-section “a”, above, shall be presented to the Board of Directors for a hearing before Board of Directors’ on or before February 28. The District shall provide written notice via first class mail to the property owner of the time and date set for hearing at least ten (10) days before the hearing. The property owner need not be present for the appeal to be considered. In the absence of the property owner, the Board shall proceed to consider the property owner’s position on the basis of the written appeal.
- (c) **Hearing before the Board of Directors; Hearing.** At the hearing on the matter, the Board of Directors shall consider the written appeal submitted by the property owner, written submission (if any) by the Fire Chief, the Fire Chief’s oral report and position statement, and any oral comments by the property owner or his or her representative at the hearing. The Board of Directors shall consider any relevant information and shall not be bound by any technical rules of evidence.
- (d) **Hearing before the Board of Directors; Burden of Proof.** In all cases, the property owner shall bear the burden of proof to demonstrate by that the parcel use category was erroneously assigned or the amount levied is inaccurate.
- (e) **Hearing before the Board of Directors; Relevant Considerations.** The Board of Director shall, among other things, consider each of the following when making its decisions:
- I. The parcel use category previously assigned to the property.
 - II. The zoning use designation assigned to the property, giving substantial weight to the zoning classification and maximum allowable use thereunder.
 - III. The actual use made of the property. To the extent the property owner contends that the actual use of the property is different than the allowable use allowed under the applicable zoning regulations, the property owner shall produce clear and convincing evidence of the actual use. Clear and convincing evidence includes corroborating evidence beyond the mere statement of the property owner.
 - IV. Such other and additional evidence as the Board of Directors may consider relevant.
- (f) **Hearing by the Board of Directors; Decision.** The Board of Directors shall make a decision, by majority vote, on the matter by way of a motion to grant or deny the appeal at the conclusion of the hearing. No written decision of findings shall be required. In the event the property owner is not present at the hearing, the Fire Chief shall provide written notice of the decision to the property owner via first class mail. The Board of Directors’ decision shall be final for the particular fiscal year.

Section 4. Successful Appeals. In the event the appeal is successful, the District shall refund any overage paid and provide written notice to the County regarding the reclassification. A successful appeal shall not restrict or otherwise bind the District to any parcel use classification for any subsequent fiscal year.

Section 5. Special Considerations Regarding Accessory Dwelling Units.

Pursuant to Section 3 of Ordinance No.20-20, a property assigned the Parcel Use Category of Single Family Residential is taxed at a lower rate than a property assigned Multi-Family Residential. In making determinations whether a property should be assigned Single Family Residential or Multi-Family Residential, the following rules shall apply:

- (a) Zoning Designation.** The District shall assign a residential parcel use category based on the largest allowable use permitted under the applicable zoning regulations, provided, however, that the District may downgrade the parcel use category if a visual observation from the nearest public road demonstrates clearly that a lesser use is being made of the property. The District shall not be obligated to make any such visual inspection.
- (b) ADUs and Single-Family Zoned Parcel.** In the case of a property zoned to permit no more than one single family residence, the District shall assume that an additional accessory structure used as a dwelling is an accessory dwelling unit (“ADU”), as described in Section 3 of Ordinance No. 20-20, provided the particular zoning regulations or state law allow for an accessory dwelling unit on that property.
- (c) ADUs and Multi-Family Zoned Parcel.** In the case of a property zoned to allow for multi-family use (i.e., more than one primary dwelling unit), the District shall assign a parcel use category based on the allowable units permitted under the applicable zoning regulations or, in the event the zoning regulations do not specify the maximum allowable units, the number of units located on the property based on a visual inspection. In the event a property owner submits an appeal to reclassify a multi-family zoned parcel to a single-family parcel with an accessory dwelling unit, the following shall be considered by the Board of Directors:

 - I. There shall be a strong presumption that any property zoned to permit more than one single-family residence shall be assigned a Multi-Family Residential parcel use category.
 - II. In no case shall the District reassign a Multi-Family parcel with three or more separate dwelling units to a Single-Family parcel use category.
 - III. In considering whether a Multi-Family assigned parcel with two separate dwelling units shall be reclassified as Single-Family with an ADU, the following factors shall be considered:

 - a. The size (in square foot) of the primary structure to the claimed accessory structure, it being understood that a Multi-Family designation is more appropriate if the claimed ADU is equal or similar in size to the primary structure.
 - b. The appearance of the two structures, it being understood that an ADU is typically a secondary unit to the primary structure in use and appearance.
 - c. Whether the particular zoning regulations allow for the construction of an ADU on the multi-family zoned parcel.

- d. Whether the claimed ADU has a separate mailing address.
- e. Whether the claimed ADU has a separate and distinct entrance that is visible from the road frontage.
- f. Whether the claimed ADU is separately metered and bill by the public utilities servicing the property.
- g. Whether the claimed ADU is recognized as an ADU by the government entity having land use authority over the property.
- h. Whether the claimed ADU is occupied by relatives of the property owner or is rented to third party, non-relatives.

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: David, Maynor, Mendosa, Rosen and Johnson

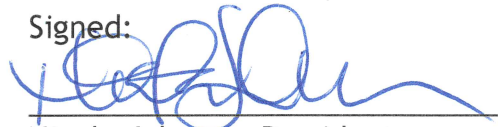
Nays: None

Abstain: None

Absent: None

DATED: February 9, 2021

Signed:



Nicole Johnson, President

Attest:



Becky Schuette, Board Clerk/Secretary



RECEIVED

NOV - 6 2023

Arcata Fire District

Petition for Adjustment of Benefit Assessment and/or Special Tax

A property owner of the Arcata Fire Protection District may appeal the use of property or the calculation of the Benefit Assessment and/or the Special Tax. An appeal may only be submitted for the current fiscal year. All petitions will be considered pursuant to Resolution 21-232. You may obtain a copy of Resolution 21-232 by contacting the District Office.

Filing deadline for an appeal for the 2023-2024 Property Tax Bill shall be 5:00 pm on December 1, 2023.

I do hereby petition the Arcata Fire District Board of Directors for a review of (check applicable box(s)):

- Arcata Fire District Benefit Assessment Charge for FY2023-2024
- Arcata Fire District Special Tax for FY2023-2024

SECTION ONE – Property Identification Information

Assessor Parcel Number: 503-322-058-000

Property Address: 2490 Terrace Ave Arcata, CA 95521

Zoning Designation Applied by City or County: _____

Arcata Fire District Benefit Assessment Charge for FY2023-2024 \$88.00

Arcata Fire District Special Tax for FY2023-2024 \$118.00

SECTION TWO – Reason for filing appeal

Please provide specific reason(s) why the Benefit Assessment and/or Special Tax is being challenged. Among other things you may wish the District to consider, please state the parcel use category you contend should have been assigned to your property and all facts supporting your contention. (Use additional sheets as necessary.) You may attach permits, maps, pictures, letters or other data to substantiate the challenge.

The only structural improvement on the lot was a dilapidated building deemed unsafe by the city of Arcata. The building was demolished and removed in October of 2022. The lot has been completely vacant since then. It was examined by the Assessor and its 2022-2023 Property Tax Bill reflects its status as a vacant lot.

The only structural improvement on the lot was a dilapidated building deemed unsafe by the city of Arcata. The building was demolished and removed in October of 2022. The lot has been completely vacant since then. It was examined by the Assessor and its 2022-2023 Property Tax Bill reflects its status as a vacant lot.

I paid the entire 2023-2024 property tax \$ 877.08 by personal check, Provident Credit Union, check # 2133, mailed on 10-31-23.
My cell phone is 707-267-0143

SECTION THREE – Property owner information

Legal Names of Property Owner(s) as appearing on the latest secured tax roll: _____
RAYMOND F LUCE

Mailing Address: 298 California Ave Arcata, CA 95521
Phone: 707-822-5767 Email: raymondfluce@gmail.com

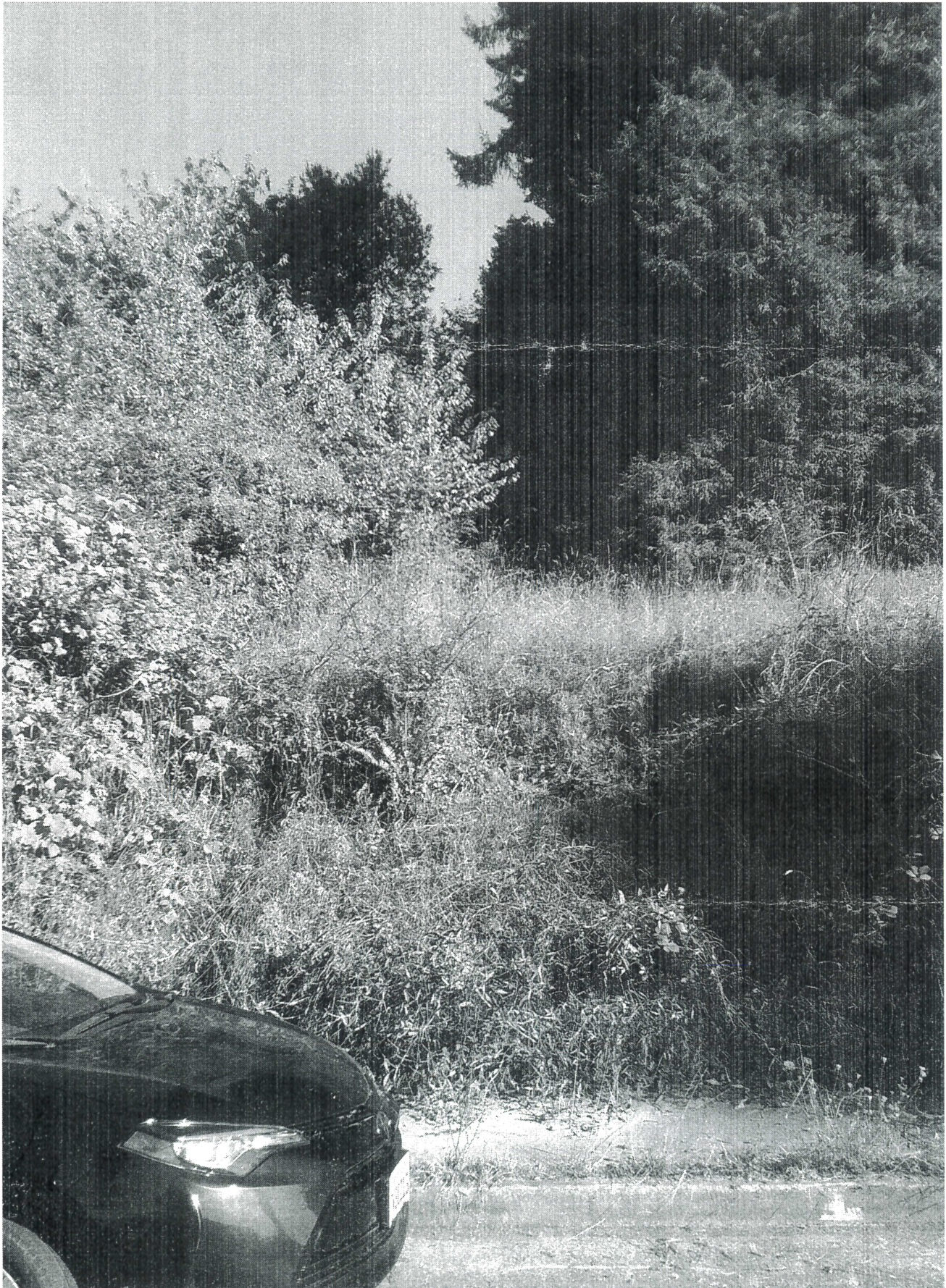
I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I/we further declare under penalty of perjury I/we is/are not delinquent in the payment of the Arcata Fire Protection District benefit assessment and/or special tax, as applicable, for the current fiscal year. **You must** provide proof of payment to the County in order to receive a reimbursement.

Executed this 30th day of Oct., 2023.

Signature: 

Parcel # 503-322-058-000

Raymond Luce



Parcel # 503-322-058-000

Raymond Luce



Parcel # 503-322-058-000

Raymond Luce

From: Raymond Luce raymondfluce@gmail.com
Subject: 2490 Terrace Ave Arcata
Date: October 31, 2023 at 2:46 PM
To: Dot Kostriken dotkos@pacbell.net



Howard LaHaie, Assessor

County of Humboldt

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7663
Toll Free (866) 240-0485

BOE-67-A Rev. 04 (05-12)

NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: 03/30/2023

Parcel Number: 503-322-058-000

Doc Num: 2022PA17546

Asmt Num: 995-034-605-000

Orig Asmt: 503-322-058-000

Situs Address: 2490 TERRACE AVE ARCATA CA

Comments: DEEMED UNSAFE

LUCE RAYMOND F SM
298 CALIFORNIA AV
ARCATA CA 95521

Date of Change of Ownership or Completion of New Construction: 10/30/2022

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe the assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 445-7296. TAX BILL(S) TO FOLLOW

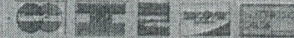
	CURRENT ROLL 2022 - 2023			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	49,954	49,954	0	0	0	0
Improvements	11,573	0	-11,573	0	0	0
Growing	0	0	0	0	0	0
Fixtures	0	0	0	0	0	0
Personal Prop./ Mobile Home	0	0	0	0	0	0
Homesite	0	0	0	0	0	0
TAXABLE VALUE	61,527	49,954	-11,573	0	0	0
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	61,527	49,954	-11,573	0	0	0

Parcel # 503-322-058-000



HUMBOLDT COUNTY 2023-2024 PROPERTY TAX BILL
 Amy Christensen, Humboldt County Tax Collector
 825 Fifth Street, Room 125, Eureka, CA 95501

Pay Taxes by Credit Card or E-Check



Online @ <http://humboldt.gov/tax>
 or Call 855-865-5444

3rd party processing company will charge a fee

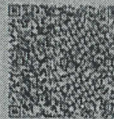
PROPERTY INFORMATION

ASMT NUMBER: 503-322-058-000
 FEE NUMBER: 503-322-058-000
 LOCATION: 2490 TERRACE AVE
 LIEN DATE OWNER: LUCE RAYMOND F, SM

TAX RATE AREA: 001-001
 ACRES: 0.15

1-0004396

*****SCH 5-DIGIT 95518
 LUCE RAYMOND F, SM
 298 CALIFORNIA AV
 ARCATA CA 95521



IMPORTANT MESSAGES

SEE REVERSE OF THIS STATEMENT FOR IMPORTANT INFORMATION.
 Orig. bill date: 09/25/2023

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUES
707-441-3020	LAND	50,953
	NET TAXABLE VALUE	50,953

VALUES X TAX RATE (1%) = COUNTY TAXES 509.52

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000 = AGENCY TAXES		
(707) 839-6470	NHUHSD 2010	50,953	0.014800	7.54
(707) 476-4172	Northern Humb Uni High 2020	50,953	0.019000	9.68
(707) 822-0351	CR 2005/2007 GO BONDS	50,953	0.001000	0.50
(707) 825-2000	ARCATA ELEM GO BOND - 2007 REF1	50,953	0.039000	19.86
(707) 825-2000	ARCATA FIRE ASMT 2006		DIRECT CHARGE	63.00
(707) 822-5951	Arcata Fire 2020 Special Tax		DIRECT CHARGE	118.00
(707) 822-5951	ARCATA STORMWATER DRAINAGE		DIRECT CHARGE	27.98
(800) 273-5167	Arcata Measure A Special Tax		DIRECT CHARGE	37.00
	ARCATA ESD PARCEL TAX 'MEASURE H'		DIRECT CHARGE	59.00

TOTAL AGENCY TAXES + DIRECT CHARGES 367.56

1ST INSTALLMENT DUE 11/1/2023 DELINQUENT AFTER 12/11/2023	\$438.54	2ND INSTALLMENT DUE 2/1/2024 DELINQUENT AFTER 4/10/2024	\$438.54	TOTAL TAXES \$877.08
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Attachment 3 RECEIVED
NOV - 9 2023
Arcata Fire District



Petition for Adjustment of Benefit Assessment and/or Special Tax

A property owner of the Arcata Fire Protection District may appeal the use of property or the calculation of the Benefit Assessment and/or the Special Tax. An appeal may only be submitted for the current fiscal year. All petitions will be considered pursuant to Resolution 21-232. You may obtain a copy of Resolution 21-232 by contacting the District Office.

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I do hereby petition the Arcata Fire District Board of Directors for a review of (check applicable box(s)):

- Arcata Fire District Benefit Assessment Charge for FY2023-2024
- Arcata Fire District Special Tax for FY2023-2024

SECTION ONE – Property Identification Information

Assessor Parcel Number: 020-154-019-0000

Property Address: 1825 and 1827 Hauser Court, Arcata, CA 95521

Zoning Designation Applied by City or County: ?

Arcata Fire District Benefit Assessment Charge for FY2023-2024 \$ 176.00

Arcata Fire District Special Tax for FY2023-2024 \$ 309.00

SECTION TWO – Reason for filing appeal

Please provide specific reason(s) why the Benefit Assessment and/or Special Tax is being challenged. Among other things you may wish the District to consider, please state the parcel use category you contend should have been assigned to your property and all facts supporting your contention. (Use additional sheets as necessary.) You may attach permits, maps, pictures, letters or other data to substantiate the challenge.

The property is a small duplex, 600 sq. ft. per unit, 1200 sq. ft total, and because it is two units, I am being assessed double the single family rate. Much larger properties are assessed at half my rate, and I am assessed at the same rate as four unit apartment buildings in the neighborhood.

I have upgraded the electrical panels in both units, and have GFCI in the kitchens and bathrooms. I have two fire extinguishers in each unit, and there is a fire hydrant across the street.

I am a retired builder, with a fixed income.

The property is a small duplex, 600 sq. ft. per unit, 1200 sq. ft total, and because it is two units, I am being assessed double the single family rate. Much larger properties are assessed at half my rate, and I am assessed at the same rate as four unit apartment buildings in the neighborhood.

I have upgraded the electrical panels in both units, and have GFCI in the kitchens and bathrooms. I have two fire extinguishers in each unit, and there is a fire hydrant across the street.

I am a retired builder, with a fixed income.

I appreciate the AFD and everything you do, and want to support you, but not at twice the cost.

I live in one unit and rent the other.
CS

SECTION THREE – Property owner information

Legal Names of Property Owner(s) as appearing on the latest secured tax roll: _____
Charles S Shultz

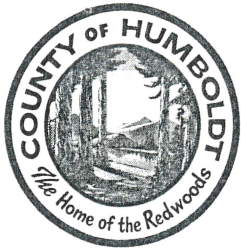
Mailing Address: 1827 Hauser Court, Arcata, CA 95521

Phone: 707 822 5937 Email: csarcata@gmail.com

I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I/we further declare under penalty of perjury I/we is/are not delinquent in the payment of the Arcata Fire Protection District benefit assessment and/or special tax, as applicable, for the current fiscal year. **You must** provide proof of payment to the County in order to receive a reimbursement.

Executed this 2nd day of November, 2023.

Signature: Charles Shultz



HUMBOLDT COUNTY TAX COLLECTOR
825 5TH ST RM 125 EUREKA, CA 95501 (707) 441-3020

Credit Card Payments: <http://humboldt.gov/tax>
or call: 1-866-666-5444

Date: 11/8/2023
Time: 11:30:54AM
Page: 1 of 1

PAYMENT RECEIPT

Payor:

SHULTZ CHARLES
POD HALLEY SHULTZ
1827 HAUSER CT
ARCATA CA 95521-5643

Assessee:

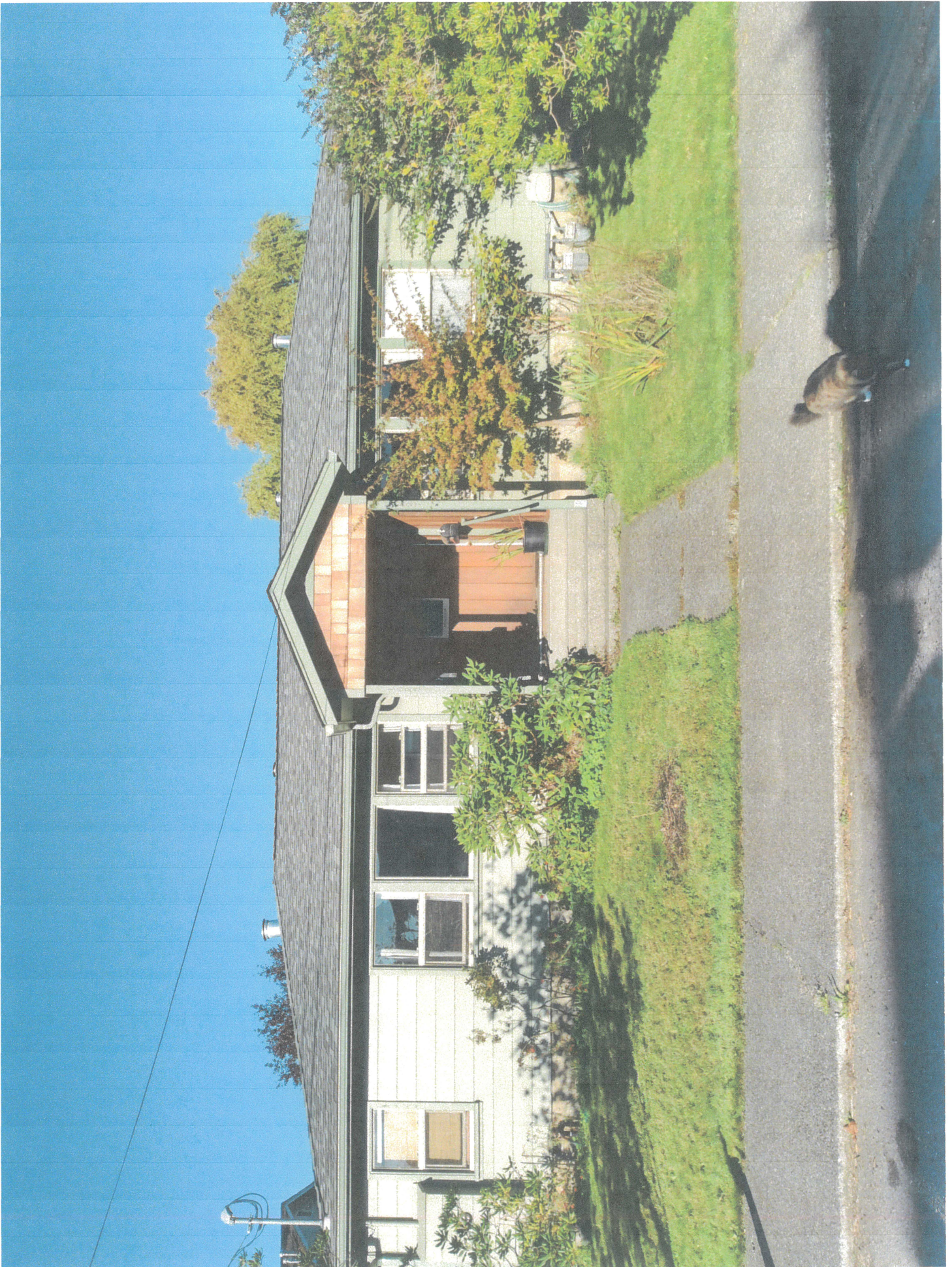
SHULTZ CHARLES S TR
1827 HAUSER CT
ARCATA CA 95521-5643

Parcel(s) Paid	Tax Year	Taxes
020-154-019-000 1825 HAUSER CT, ARCATA CA	2023	2,579.90
1st Instl Description		Amt
Tax		1,289.95
2nd Instl Description		Amt
Tax		1,289.95
020-154-040-000	2023	190.98
1st Instl Description		Amt
Tax		95.49
2nd Instl Description		Amt
Tax		95.49
TOTAL TAXES AND FEES		2,770.88

Payment(s) Tendered	Transactions	Total
Check # 3518	1	2,770.88
Register S071 Collection 13	Total Tendered:	2,770.88
	Change Given:	0.00

THANK YOU FOR YOUR PAYMENT

Mhowell



Date: January 9, 2024
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Consider and Provide Staff Direction as to the Reinstatement of Board Member Compensation

DISCUSSION:

At the direction of outgoing President Maynor, staff has placed the compensation of Board members on the agenda for discussion and direction.

Prior to 2001 Board members were compensated \$75 quarterly for attendance at Board meetings. This practice was stopped in fiscal year 03/04 due to budget constraints. In 2013 the Board passed Resolution 13-141 calling for the reinstatement of the compensation. The resolution further specified that a director must attend at least one meeting per month to receive the stipend and the stipend was to be paid out twice a year. At the January 2016 Board meeting, the Board, through the consent calendar, removed the Board compensation section from the Board Policy Manual.

Staff has conducted some limited research on other local district Board compensation and found that McKinleyville CSD, Humboldt Bay Municipal Water District, Fieldbrook/Glendale CSD (included Fieldbrook Fire), and Fortuna Fire District all compensate their Board members.

McK CSD	\$125 per meeting	\$750 max per month	
HBWMD	\$100 per day	10 days max per month	Secretary & Treasurer receive \$262.50 per month.
Fieldbrook CSD	\$50 per month	\$599 annual max	
Fortuna FPD	\$595 annually		

Staff is seeking Board direction as to the interest in reinstating the compensation of Board members. If the Board chooses to pursue the compensation, draft policy language will be brought back to the Board, along with a Resolution for approval. If approved in the first part of 2024, the Draft FY 24/25 Budget can incorporate the change.

RECOMMENDATION:

Staff recommends the Board consider the information provided, discuss, take public comment and direct staff on how to proceed.

FINANCIAL IMPACT:

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

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

N/a

Date: January 9, 2024
To: Board of Directors, Arcata Fire District
From: Chris Emmons, Assistant Chief
Subject: Consider Approval of the Community Risk Assessment and Standards of Cover Expenditure for the Fire District's Portion

DISCUSSION:

The City of Arcata has finalized the contract with AP Triton, LLC to provide a comprehensive Community Risk Assessment (CRA) and Standards of Cover (SOC) deployment analysis for the area serviced by the Arcata Fire District. The City Council approved the contract via the consent calendar at their January 3, 2024, meeting.

The projected fee for the proposed services is \$96,808, and the proposal offered four optional add-on services that total \$12,315, for a total not to exceed \$109,123. The final negotiated contract price will be divided equally among the three stakeholder groups represented in this RFP process: the City, AFD and Cal Poly Humboldt.

RECOMMENDATION:

Staff recommends the Board consider the information provided, discuss, take public comment, and approve the expenditure of not to exceed \$37,000 for the District's portion of the study.

FINANCIAL IMPACT:

- No Fiscal Impact/Not Applicable
- Included in Budget:
- Additional Appropriation Requested: Funding for this project would be allocated from the Contingency Fund reserve account held at CalTrust.
- Unknown/Not Yet Identified

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

- Attachment 1 – AP Triton CRA-SOC Proposal



Arcata Fire Protection District

Arcata, California

Proposal to conduct a

COMMUNITY RISK ASSESSMENT

Standards of Cover &
Deployment Analysis

October 2023



AP TRITON
VISION • INNOVATION • SOLUTIONS

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1309 Coffeen Avenue, Suite 3178 • Sheridan, WY 82801 • 833.251.5824 • www.aptriton.com

October 5, 2023

City of Arcata
Attn: Danielle Allred, Contracts & Special Projects Manager
736 F Street
Arcata, CA 95521

RE: Arcata Fire Protection District—Community Risk Assessment/Standards of Cover Study Proposal

Dear Ms. Allred,

I am writing to submit our proposal in response to the Request for Proposals (RFP) for Arcata Fire Protection District—Community Risk Assessment/Standards of Cover Study issued by the City of Arcata. At AP Triton, we have a proven track record in delivering high-quality services in the public safety industry, encompassing fire and emergency medical services, law enforcement, and life-safety programs among other areas.

Our team of experienced consultants has carefully reviewed the requirements set forth in the RFP, and we are confident that our expertise closely aligns with the services you seek. We have also taken the time to understand the specific local issues that your organization faces, and we have tailored our proposal accordingly.

Enclosed, you will find our detailed proposal outlining our proposed approach, scope of work, timelines, and deliverables. Our proposal constitutes a firm offer that will remain in effect for 180 days from the submission date.

We look forward to the opportunity to collaborate with you on this important initiative and would be more than happy to address any questions you may have. You can reach Melissa Vazquez Swank, our Director of Project Operations, directly at mswank@aptriton.com or (503) 708-4282.

Thank you for considering AP Triton for this opportunity.

Sincerely,

A handwritten signature in blue ink, appearing to read "KPH", is written over a light blue horizontal line.

Kurt P. Henke
Principal/Managing Partner

EXECUTIVE SUMMARY

Project Understanding

AP Triton aims to provide a comprehensive, data-driven Community Risk Assessment and Standards of Cover Deployment Analysis for Arcata Fire Protection District (AFPD). Leveraging our deep understanding of public safety challenges, we align our goals closely with the RFP's requirements, prioritizing comprehensive assessment, benchmarking, strategic insight, and community alignment.

Objectives and Goals

Our primary objectives align closely with the RFP's requirements:

- **Comprehensive Assessment:** To conduct a rigorous analysis of the existing conditions and service performance of AFPD.
- **Benchmarking:** To evaluate AFPD's current operations based on industry standards and best practices such as nationally recognized guidelines and criteria, including National Fire Protection Association (NFPA) Standard 1300 on Community Risk Assessment & Community Risk Reduction, *Community Risk Assessment Standards of Cover*, 6th Edition, published by the CPSE, Insurance Services Office (ISO) standards, industry best practices, and any relevant federal and state mandates and generally accepted industry best practices.
- **Strategic Insight:** To provide actionable recommendations that facilitate efficient use of resources and drive long-term success.
- **Community Alignment:** To ensure the recommended strategies are aligned with the community's needs, objectives, and available resources.

Why AP Triton?

- **Expertise:** Our team of consultants brings years of diverse experience in fire and emergency medical services.
- **Innovation:** We employ cutting-edge methodologies, ensuring the delivery of forward-thinking solutions.
- **Partnership:** We value collaborative efforts and stakeholder engagement, ensuring we listen and adapt our strategies according to AFPD's unique needs.

The proposal is designed to provide AFPD with a road map for enhancing its service delivery, improving performance, and ensuring long-term sustainability. By choosing AP Triton, AFPD gains a dedicated team committed to delivering exceptional results that align with both industry standards and community needs.

PROJECT APPROACH & SCOPE OF WORK

PROJECT UNDERSTANDING

At AP Triton, we recognize that a comprehensive, data-driven, and adaptable Community Risk Assessment and Standards of Cover Deployment Analysis is vital for Arcata Fire Protection District (AFPD) to effectively manage its resources, improve performance, and deliver the highest quality emergency services to its community. At AP Triton, we understand the intricate challenges associated with public safety and are committed to providing holistic solutions that meet AFPD's unique demands.

SECTION ONE—PROJECT INITIATION

Task 1-A: Project Initiation & Development of a Work Plan

Triton will meet virtually with AFPD's project team and/or liaisons. The purpose will be to develop a complete understanding of the district's background, goals, and expectations for the project.

Triton's Project Manager will develop and refine a proposed work plan that will guide the Project Team. This work plan will be developed identifying:

- Project team members responsible for each task
- Major tasks to be performed
- Resources to be utilized
- Methods for evaluating study results
- Monthly Progress Reporting schedule (Task 1-D)
- Any potential constraints or issues related to accomplishing specific tasks

The benefits of this process will be to develop working relationships between the Triton Project Team and the AFPD, determine communications processes, and identify logistical needs for the project.

Task 1-B: Procurement of Information & Data

Triton will request pertinent information and data from AFD and any other agencies as necessary. This information is critical and will be used extensively in the various analyses and development of the report. Thoroughly researched and relevant studies will be included during Triton's review. The documents and information relevant to this project will include, but not be limited to, the following:

- City of Arcata's 2045 General Plan and Gateway Area Plan (Draft)
- County of Humboldt General Plan (2017)
- McKinleyville Community Plan (2002)
- Cal Poly Humboldt Polytechnic Development Plan and Current Physical Master Planning Information, including the 5-year strategic plan, and Cal Poly Humboldt Prospectus
- Relevant city and community comprehensive plans, current and future land use documents
- Previous or current AFD studies or research
- Local census and demographic data from the City of Arcata, City of McKinleyville, and Humboldt County
- Most recent LAFCO Service Review
- Zoning maps and zoning codes
- AFD administrative policies and procedures
- AFD Standard Operating Guidelines (SOGs) and service delivery practices
- Current AFD service delivery objectives and targets
- AFD facilities (fire stations) and apparatus and vehicle inventories
- Any interlocal agreements for fire protection and EMS with other jurisdictions, including mutual and automatic ("instant aid") aid agreements
- Local collective bargaining agreement(s) with the Arcata Professional Firefighters, IAFF Local 4981
- List of all management positions, administrative support staff positions, operations positions, including ranks and titles (not to include names of individuals)
- Latest Insurance Services Office (ISO) report and Public Protection Classification (PPC®)

- Dataset of local target hazards, multistory buildings, large structures, etc.
- Assorted shapefiles and other available Geographic Information System (GIS) files (specific requirements to be defined later)
- Current and historical budgets, including revenue and expenditures, recurring and non-recurring
 - AFD financial data, including debt information, long range financial plans, and projections
 - Cost recovery fee schedules, if applicable
- Current and historical Records Management data, including National Fire Incident Reporting System (NFIRS) incident data (3–5 years)
- Current and historical Computer-Aided Dispatch (CAD) incident records (3–5 years)
- Any other documents and records necessary for the successful completion of the project

Task 1-C: Stakeholder & Community Input

The Triton Project Team will conduct on-site interviews and gather information such as, but not limited to, key issues from select personnel and stakeholders, inclusive of ACFPD, City of Arcata, and Cal Poly Humboldt University. Some information may be acquired through the use of electronic forms, online surveys, and/or telephone interviews. Individuals will include, but not be limited to:

- AFD Fire Chief, Assistant Chief, and administrative support staff; including the Business Manager
- Elected officials and/or representative(s) of the City of Arcata
- Representative(s) of the Board of Directors
- Fire Marshal and Fire Prevention staff
- EMS Director, Training Captain
- Representative(s) of the Arcata Professional Firefighters, IAFF Local 4981
- Assorted Firefighters, Engineers, Captains, and shift Battalion Chiefs
- Representatives of the Arcata Volunteer Firefighters' Association
- Representative(s) of the Arcata Police Department Communications Division
- Volunteer Logistics Unit (VLU) representative(s)

- Citizens Advisory Committee representative(s)
- Cal Poly Humboldt University representative(s)
- Representative(s) of the business community and/or Chamber of Commerce
- Relevant external fire and EMS agencies within the region
- Any other necessary representatives that may contribute to the success of this project

From these interviews, Triton will obtain additional perspectives on operational, economic, and policy issues facing the fire district.

Task 1-D: Monthly Progress Reporting

To maintain transparency and facilitate smooth communication throughout the project, the AP Triton team will provide the AFD with a monthly progress report. The schedule for these reports will be negotiated during project initiation.

The monthly report will cover the following areas:

- **Project Milestones:** Overview of key achievements and milestones reached during the reporting period.
- **Task Status:** Update on the status of each task or deliverable, including any challenges encountered and how they are being addressed.
- **Next Steps:** Outline of the goals and objectives set for the following reporting period.

This monthly progress reporting mechanism aims to ensure that AFD is always fully informed and involved in the project, facilitating collaborative decision-making and timely adjustments as needed.

Task 1-E: SWOT Analysis

In this critical task, Triton will conduct a virtual SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis to evaluate AFD's current operational landscape. The purpose of this analysis is to identify the internal and external factors affecting AFD's performance and strategic direction, but also to explore alternatives not initially identified by the Stakeholders Group for meeting projected facility and staffing requirements. This task will:

- Reveal AFPD's core strengths and areas that need improvement.
- Identify external opportunities and threats that can influence AFPD's future.
- Evaluate alternative strategies for facility and staffing requirements.
- Serve as a comprehensive analytical base for subsequent CRA-SOC recommendations.

SECTION TWO—EVALUATION OF CURRENT CONDITIONS

Utilizing the data and information provided by AFPD and other sources, Triton will conduct a baseline assessment of the current conditions and service performance. This will include an organizational analysis of AFPD based on the elements included in the following tasks. The purpose of this evaluation is to assess the district's operations in comparison to industry standards and best practices, as well as to create a benchmark to measure the options for future service delivery.

Task 2-A: Organization Overview

An overview of AFPD and the services it provides will be developed. The services currently provided by the fire district will be compared to industry benchmarks. This will include services provided to the communities within and other areas external to its boundaries.

- History, formation, and general description of AFPD
- Governance and lines of authority
- Organizational design
- Description of the current service delivery infrastructure
- Deployment considerations
- Apparatus and unit types and staffing
- Computer-aided dispatch system
- Review of emergency response services by type

Task 2-B: Financial Overview

Triton will review historical revenues, expenditures, and other fiscal issues of AFPD, along with evaluating the current costs of service. Budget modeling permits analysis of staffing schemes, facility and vehicle redeployment, service efficiency, and program cost. This allows for the measurement of the effect of any proposed system change. This will include, but not be limited to:

- Overall operating budget, funding, fees, taxation, and financial resources
- Review of financial management and cost recovery billing and collections processes
- Review capital improvement programs and planning
- Any other issues related to budget, revenue, and expenditures

Task 2-C: Description & Review of Services Provided

The services currently provided by the AFPD will be reviewed and compared to industry benchmarks. Areas to be considered include:

- Description of the current service delivery infrastructure
- Deployment considerations
 - Apparatus and unit types and staffing
 - Firefighter/EMT and Firefighter/Paramedic staff distribution
 - Computer-aided dispatch system
- Review of emergency response services by type
- Critical task analysis: fire suppression, EMS, and other incident types

Task 2-D: Staffing & Personnel

Triton will review AFPD's staffing levels. Areas to be considered include:

- Review and evaluate administration, prevention, and support staffing levels
- Review and evaluate operational staffing levels
- Review staff allocation to various functions and divisions
- Review staff scheduling methodology

Task 2-E: Planning for Fire Protection & EMS

The planning processes within AFPD will be reviewed and include the following key components:

- Review and evaluate the adequacy of the current planning process
- Review elements of tactical, strategic, and operational planning within AFPD
- Review long-range or other planning efforts

Task 2-F: Capital Facilities & Equipment

This task will entail a review of current major capital assets (facilities and apparatus). This evaluation will include:

Facilities—Tour and make observations in areas critical of current station locations and future station considerations. This will entail a cursory review of each facility and not a detailed, comprehensive engineering analysis. Items to be contained in the report include:

- Design
- Construction
- Safety
- Future viability
- Code compliance
- Staff facilities
- Efficiency

Apparatus/Vehicles—Review and make recommendations regarding the inventory of apparatus and equipment. Items to be reviewed include:

- Age, condition, and serviceability
- Distribution and deployment

Task 2-G: Support Programs

Triton will review and evaluate the following support programs.

Communications & Dispatch

- Alarm systems and communications infrastructure
- Public Safety Answering Point (PSAP) and dispatch center capabilities and methods
- Dispatch center staffing

Emergency Medical Services

Triton will evaluate the current Emergency Medical Services support and oversight mechanisms to include quality assurance, medical control, and oversight, where applicable.

Prevention Services & Public Education

Triton will conduct a review of:

- Pre-fire planning processes
- Community Risk Reduction
- Fire and arson investigation
- Assorted public education and prevention programs

Hazardous Materials Services Support & Response

Triton will provide an overview of AFD's capabilities with regards to hazardous materials incident responses to include resources, training, and staffing.

Specialized Technical Rescue Services Support & Response

Triton will provide an overview of the AFD's capabilities with regard to technical rescue incident responses. This will include but not be limited to:

- Review of physical and personnel resources
- Review of training and educational compliance
- Review of historical staffing performance in regard to technical rescue responses, including:
 - High-angle/low-angle rope rescue
 - Trench rescue
 - Confined space
 - Water rescue

Training & Continuing Education

- General training competencies
- Training administration, schedules, and facilities
- Training program goals and objectives
- Training administrative support and maintenance of training records

Task 2-H: Review of Performance Objectives

The establishment of response time standards and targets is a primary responsibility of policymakers, based on community risk, citizen expectations, and AFD's capabilities. Triton will provide data analyses and comparisons against industry standards and will recommend response performance goals.

Triton will identify the current level of emergency services provided by AFD and compare the district's performance against industry standards and best practices, such as the benchmarks described by the Insurance Services Office (ISO), consensus standards from the National Fire Protection Association (NFPA), recommended practices from the Center for Public Safety Excellence (CPSE), and other pertinent resources including:

- All programs
- Fire suppression services
- Emergency medical services
- Hazardous materials services
- Technical rescue services
- Analysis of false alarms, mutual/auto aid, and civilian and firefighter injuries

Task 2-I: Land Use and Growth Impact Analysis

AP Triton will conduct a multi-faceted analysis of the implications of both current and planned land use alternatives, as well as the associated projected growth. The objective is to provide actionable insights for decision-making and strategic planning. This will involve:

- Review and integrate pertinent local and State planning and demographic documents.
- Evaluation of the effects of various land use alternatives on emergency response times, service delivery, and resource allocation, among other critical operational aspects.
- Analysis of the potential impacts of projected demographic and economic growth.
- Analysis and assessment of potential risks or constraints that planned land use and projected growth may pose, providing strategies to mitigate them effectively.

SECTION THREE—COMMUNITY RISK ASSESSMENT

Triton will conduct an all-hazards, island-wide analysis of the community served by AFPD, based on the elements included in the following tasks. The purpose of this evaluation is to initially assess the district's hazards, threats, vulnerabilities, and risks and the entire coverage area as a whole, in comparison to recognized standards and best practices, to include consideration of benchmarks to compare future improvement.

Task 3-A: Description of the Communities Served

An overview and description of the service area of the AFPD and the AFPD that will include:

- Community characteristics, including general location, history, geography, topography, climate, local government type, jurisdictional area, and surrounding jurisdictions
- Demographic characteristics
- Physical assets protected
- Transportation networks
- Planning zones or fire management (response) zones

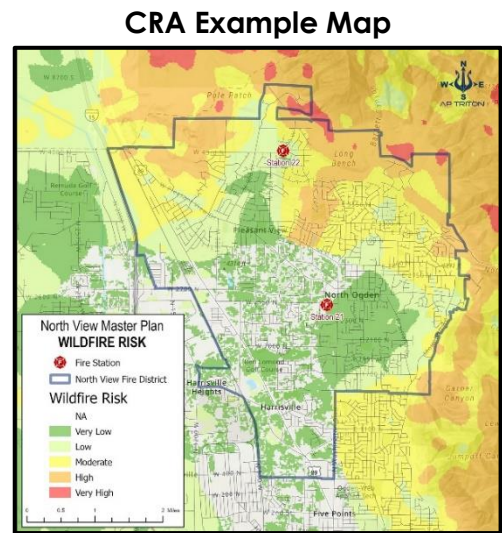
An interpretation of available census and community development data will be provided indicating:

- Population history
- Population density
- Census-based population and demographic information
 - Projected residential population growth
 - At-Risk and vulnerable populations' impacts on AFPD services
- Community planning-based population information
- Transient population and demographic information (to the extent data is available)
- Community land use regulations
- Occupancy types by land use designation
- Hazardous substances and processes
- Non-structural risk categorization

Task 3-B: All Hazards Community Risk Assessment

Triton will conduct a comprehensive analysis of community risks and land use and interpret their impact on emergency services planning and delivery. Land use trends (infill vs. sprawl), zoning classifications, parcel data, ISO fire flow data, economy value, building footprint densities, occupancy data, and demographic information, along with specific target hazard information, to analyze and classify community fire protection risk by geography and type, along with specific target hazard information. This analysis will include, but not be limited to:

- Identification of community risks to include fire, emergency medical services demand, technical rescue, hazardous materials, transportation, and natural hazards
- Establishment of an occupancy vulnerability risk profile for buildings in the response area
- Population age, density, and daytime population estimates, and employment growth projections, where data is available
- Impact or consequences (economic, social, historical, cultural, and environmental)
- Speed of onset, duration, and effect on district response capabilities



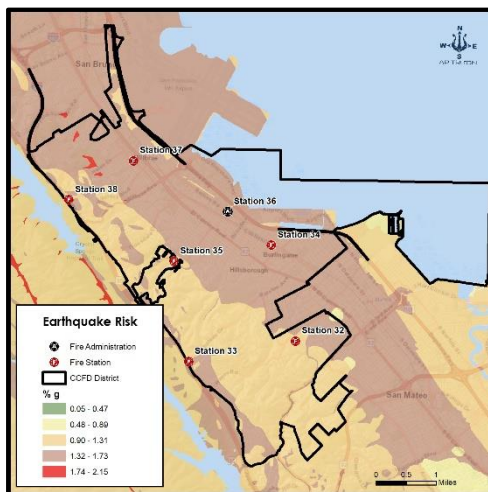
Task 3-C: Spatial Visualization of Data & Information

Triton will use local planning/zoning data combined with available GIS data from AFPD and other sources to evaluate the physical risks of the communities to include:

- Overall geospatial characteristics, including political and growth boundaries, construction, and infrastructure limitations
- Topography, including response barriers, elevation extremes, and open space/interface areas
- Transportation networks, including but not limited to:
 - Roads
 - Rail lines
 - Bridges
 - Harbors and Boat Ramps
 - Airports (including but not limited to: International, general aviation, airstrips, and commercial/medical facility helipads)
 - Waterways

- Evaluation of physical assets protected
- Risk assessment methodology
- Risk assessment matrix
- Community-wide hazards, threats, vulnerabilities, and risks—including but not limited to seismic and wildfire hazards
- Risk analysis of the AFPD's:
 - Strip commercial occupancies
 - Communications towers and cell sites
 - Big-box occupancies
 - Daycare and education facilities
 - High-rise structures
 - Institutional properties
 - Industrial processing
 - Wildland Urban Interface zones

Example Earthquake Risk Map



- Community safety and remediation programs
- Community fire protection and detection systems
- Community loss and save information
- Risk by response category: fire, emergency medical, and other incidents
- Risk by planning/demand zone
- Utilize three-axis or bar data visualization to include probability, consequence, and organizational and community impacts (resiliency)

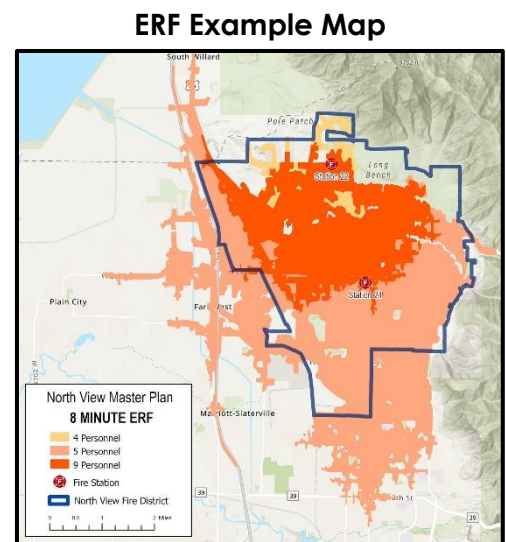
SECTION FOUR—STANDARDS OF COVER & DEPLOYMENT ANALYSIS

Triton will conduct a Standards of Cover and deployment analysis consistent with the recommendations from the Commission on Fire Accreditation International (CFAI). Triton will clearly document the methodologies used to arrive at any performance conclusion or deployment recommendation as outlined in the 10th Edition of the CFAI model.

Task 4-A: Service Delivery & Performance

To the extent data is available, Triton will review and observe areas affecting service levels and operational performance. These will include, but not necessarily be limited to:

- **Resource Distribution Study**
 - Overview of the current station and apparatus deployment strategy, analyzed through GIS software, with identification of service gaps and redundancies in initial unit arrival
 - A service demand study that will analyze and geographically display current service demand by incident type and temporal variation
- **Resource Concentration Study**
 - Analysis of company and staff distribution as related to effective response force (ERF) assembly
 - Analysis of response time performance capability to achieve full ERF
 - Risk-specific staffing levels to meet the critical tasking analysis for the identified risks
- **Response Reliability Study**
 - Current workload, including unit hour utilization (UHU) and Time on Task (TOT)
 - Analysis of call concurrency and impact on ERF assembly (resource drawdown)
 - Analysis of call concurrency and implications for resource exhaustion, inclusive of contract and automatic aid resources
- **Historical and Live Traffic Performance Summary**
 - Analysis of actual system reflex time performance, analyzed by individual components
 - Response time performance of apparatus and other vehicle
- **Impact of Mutual and Automatic Aid Systems**
 - Queuing analysis to evaluate potential wait probability at each of fire stations



- Other analyses necessary to determine operational performance, which will include the location of the current fire stations and potential location for additional stations, if indicated
- Any other analyses necessary for the successful completion of the CRA-SOC

Example of a Queuing Analysis

Fire Station	No. Day Units	No. Night Units	Calls/Hour (0800–1959)	Calls/Hour (2000–0759)	Wait Probability	
					Day	Night
Station 51	4	3	0.68	0.27	0%	0%
Station 52	2	2	0.84	0.33	16%	3%
Station 53	1	1	0.28	0.10	22%	8%

Task 4-B: Population Growth & Service Demand Projections

The previously examined community risk assessment, along with historical and forecast incident rates, will be utilized to develop projections for future service demand. Triton will develop population growth and service demand projections as follows:

- An interpretation of available census and community development data will be provided, indicating:
 - Population history
 - Census-based population growth projections
 - Community planning-based population growth projections
 - Service demand projections by incident type
- Develop forecasts of service demand for short (5-year), medium (10-year), and long term (20-year) time frames

Task 4-C: Effectiveness of Inter-jurisdictional Response

AP Triton will thoroughly evaluate the effectiveness, efficiency, and fiscal implications of inter-jurisdictional emergency services in the North Humboldt Bay region, focusing on the partnerships between AFD and the adjacent five fire-related districts (three are all-volunteer, one is a career department with five stations, and one is a County Service Area with an “Amador” Agreement with CAL FIRE and a 501(c)3 volunteer fire company). This includes:

- **Identification and Overview:** Review of the capabilities and limitations of each partnering agency.
- **Agreements Review:** Review the existing eight-party automatic mutual-aid agreement.
- **Operational Efficiency:** Evaluate the operational efficiency of the cross-jurisdictional arrangements, including response times, resource allocation, and coordination.
- **Gap Analysis:** Identify any gaps or inefficiencies in the current agreement that may compromise the effectiveness of emergency services.
- **Cost-Benefit Analysis:** Of regional emergency services, including services provided by AFD and its partners.
- **Best Practices:** Compare the existing arrangements with industry best practices and provide recommendations for improvements.
- **Alternative Models:** Explore and assess the feasibility of alternative collaborative models that could improve service effectiveness and/or cost-efficiency.

SECTION FIVE—FINDINGS & RECOMMENDATIONS

The section develops the conclusions of the CRA-SOC analyses, including strategies intended to place the organization in a position to successfully serve its future demand and risk. Triton will develop and analyze various operational models for providing emergency services with the specific intent of identifying those options that can deliver the desired levels of service identified in the previous task at the most efficient cost. Recommendations will be provided identifying the best long-range strategy for service delivery and the impact of initiating such a strategy. In addition, short and mid-term strategies will be recommended for service delivery improvement or increased efficiency.

Task 5-A: Findings & Observations

Based on its various analyses and evaluations, Triton will list any significant findings and observations that warrant recommendations or discussions with AFD.

Task 5-B: Response Performance Standards & Target Recommendations

Triton will analyze and develop recommendations related to an appropriate set of response performance goals for AFD matching the nature and type of risks identified in the previous report sections. The performance goals shall be developed with consideration to:

- Evaluation of Performance
 - Benchmark objective tables
 - Evaluation methodology
 - Factors to consider
- Performance Findings
 - Response Time Performance: Each timed element of the response system, from receipt of call to first unit arrival
 - Resource Distribution: Initial attack (first due) resources for risk-specific intervention
 - Resource Concentration: Effective response force (ERF) assembly (apparatus and personnel) of the initial resources necessary to stop the escalation of the emergency for each risk type
- Incident-specific staffing levels to meet the critical tasking analysis for the identified risks
- Apparatus assignments to accommodate the anticipated fire flows and other critical functions of the identified risks
- Time standards that will provide for the effective initiation of critical tasks and functions

Task 5-C: Overview of Compliance Methodology

Triton will identify current data integrity issues and provide recommendations for new technology models that improve performance linked to data and outcomes. Working with the AFPD's leadership team, Triton will develop a methodology for continuously measuring future performance to maintain and enhance response capabilities. This methodology will encompass:

- Records Management Systems (RMS) usage policies
- Assignment of oversight responsibilities
- Schedule of assessments
- Review requirements

Task 5-D: Strategies & Recommendations

Triton will develop recommended short-term, mid-term, and long-term options for resource deployment that will improve AFPD's level of service. This may include, but is not necessarily limited to, specific recommendations regarding:

- District management and organization
- Staffing and personnel deployment
- Service delivery methods
- Training programs
- Prevention programs
- Enhanced cooperative service agreements with other communities or agencies
- System funding and cost recovery
- Station locations:
 - Any relocations of existing facilities
 - General locations of future necessary fire stations
 - Identify the demand levels that will trigger the need for facility additions or improvements and estimate the extent of new facilities that may be required to meet that demand
 - Analysis of future facility requirements and recommendations for additional shift quarters needed
- Selection and deployment of apparatus by type

- Service delivery recommendations:
 - Deployment of operational staffing
 - Deployment of prevention bureau staffing
 - Deployment of special units or resources
 - Future administrative and support personnel
 - Forecast staffing requirements for short, medium, and long-term timeframes
- Additional infrastructure or facilities for administration and support programs
- Identify deficiencies and develop an ISO improvement plan based on the newest ISO fire suppression rating schedule; include suggestions for more rigorous building standards to support response times and department capacity.

Next, Triton will evaluate and present in graphical and descriptive format for each of the deployment option(s):

- Degree of benefit to be gained through its implementation
- Extent to which it achieves established performance targets
- Strengths, Weaknesses, Opportunities, and Threat Analysis (SWOT)s
- Financial impact

Task 5-E: Financial Feasibility Analysis

AP Triton will undertake a comprehensive financial feasibility analysis aimed at gauging the economic sustainability of projected growth scenarios and possible financing mechanisms for the District's future initiatives. This task will include but is not limited to:

- **Analysis of Tax Revenue:** AP Triton will identify the potential tax revenue streams influenced by projected growth within the AFD jurisdiction, guided by key planning documents (City of Arcata's 2045 General Plan and Gateway Area Plan, McKinleyville Community Plan and Coastal Area Plan, McKinleyville Town Center Plan, and the Cal Poly Humboldt Development Plan).
- **Financial Reserves Benchmarking:** AP Triton will assess and recommend an adequate and safe level of financial reserves that the District should maintain. This recommendation will be supported by a comparative financial analysis involving similar California districts and/or departments, taking into account variables like population, call volumes, and staffing configurations.

- **Contingency Planning:** AP Triton will propose policy triggers or supplemental programs that should be put into action if actual tax revenue from private development diverges from the growth range as defined by AP Triton. These recommendations will aim to mitigate risks and ensure the District's financial stability.

SECTION SIX—DEVELOPMENT, REVIEW, & DELIVERY OF REPORT

Task 6-A: Development & Review of the Draft Report

AP Triton will develop and produce an electronic version of the draft written report for technical review by representatives of the Arcata Fire Protection District. This feedback is a very important aspect of this project, and Triton will provide adequate opportunities for review and discussion of the draft report before finalization. The report will include:

- Clearly designated recommendations
- Detailed narrative analysis of each report element written and presented in sections with explanatory support to ensure an understanding by all readers
- Charts, graphs, GIS maps and analyses, and diagrams, where appropriate

Task 6-B: Publication of the Final Report

Following a final technical review and approval by AFD, AP Triton will provide a total of ten printed and bound copies and an electronic version (PDF format) of the report.

Task 6-C: Presentation of the Final Report

AP Triton will conduct a virtual final presentation of the report to the Stakeholder Group representatives, including AFD and City elected officials, Cal Poly Humboldt representatives, and/or the public, and any other individuals or groups as requested. The presentation will include:

- **Executive Summary:** A concise overview of the report, detailing the methodologies, findings, and recommendations.
- **Multimedia Presentation:** A comprehensive presentation to supplement the verbal delivery, designed to engage the audience and facilitate understanding.

- **Interactive Review:** A detailed walk-through of the various data visualizations used in the report, such as charts, graphs, diagrams, and maps, to provide a richer context to the findings.
- **Q&A Session:** A dedicated time slot for fielding questions from the attendees, ensuring clarification and a deeper understanding of the report's contents.

All materials utilized for the presentation, including slides, graphics, and any supplementary written material, will be handed over to AFD upon the completion of the session(s).

SECTION SEVEN—ADDITIONAL SERVICES

The following tasks are considered optional add-ons and are not included in the base scope of work. Each of these tasks will be priced separately and can be selected à la carte, according to the specific needs and priorities of the district. AFD may choose to include any combination of these add-on tasks to customize the project to their unique requirements.

Task 7-A: Electronic Member Survey (Add-On Option)

AP Triton will collaborate with the AFD leadership to design an in-depth internal survey. Aimed at capturing comprehensive insights from personnel, the survey will explore:

- **Service Delivery Priorities:** Areas of focus for optimizing response time, efficiency, and effectiveness.
- **Core Services and Programs:** Opinions on the current state of essential services and potential areas for improvement.
- **Positive and Corrective Issues:** Points of pride as well as areas requiring corrective measures.
- **CRA-SOC Recommendations:** Input on desired objectives and initiatives for the future strategy of AFD.

We highly recommend that the survey be accessible to all internal personnel to encourage a broad range of perspectives. To maintain the confidentiality of respondents, the survey will be conducted through a secure, internet-based platform. All survey results will be directed to AP Triton's Director of Project Operations, who will synthesize the data into an actionable executive summary.

Task 7-B: Electronic Community Survey (Add-On Option)

AP Triton will construct a comprehensive electronic survey to capture input from residents across the district. The survey will delve into:

- **Service Delivery Preferences:** Insights into how the community values various aspects of emergency and public safety services.
- **Core Services and Programs:** Community views on the efficacy and quality of the district's primary services and programs.
- **Expectations and Outcomes:** This component will focus on understanding what residents consider to be successful service delivery and what outcomes they desire.
- **Positive and Corrective Factors:** Understanding areas where AFD excels and other aspects that may require adjustment or improvement.
- **CRA-SOC Recommendations:** Collating community suggestions that could inform the upcoming CRA-SOC.

Before initiating the survey, it will be submitted for review and approval to AFD to ensure complete alignment with district priorities and goals.

By carefully integrating these internal and external perspectives, AP Triton aims to equip the strategic planning process with a nuanced and actionable understanding of the service environment within the Arcata Fire Protection District.

Task 7-C: Virtual Community Engagement Session (Add-On Option)

AP Triton will orchestrate a virtual community engagement session as a prelude to the deployment of the Electronic Community Survey within the Arcata Fire Protection District. Collaborating closely with AFD leadership, we will design a structured meeting format that encompasses:

- **Introduction to AFD Services:** A brief overview of the district's core fire and EMS services to provide attendees context about what the district offers.
- **Presentation on the Upcoming Study:** Outline of the study objectives, methodologies, and the critical role community input will play in shaping the strategic direction of AFD.
- **Q&A Segment:** A dedicated portion of the meeting for fielding questions from attendees about the survey, thereby clarifying its purpose and enhancing participation rates.

The virtual meeting aims to elevate community awareness about the study while promoting active participation in the subsequent Electronic Community Survey. The session will also be recorded for those unable to attend, ensuring maximum reach and inclusivity.

Task 7-D: Optional In-Person Final Presentation (Add-On Option)

As an optional extension to our service offerings, AP Triton is prepared to conduct an in-person presentation of the final report to the Stakeholder Group representatives, including AFPD and City elected officials, Cal Poly Humboldt representatives, and/or the public, and any other individuals or groups as requested. The in-person presentation will feature:

- **Executive Summary:** A concise overview of the report, detailing the methodologies, findings, and recommendations.
- **Multimedia Presentation:** A comprehensive presentation to supplement the verbal delivery, designed to engage the audience and facilitate understanding.
- **Interactive Review:** A detailed walk-through of the various data visualizations used in the report, such as charts, graphs, diagrams, and maps, to provide a richer context to the findings.
- **Q&A Session:** A dedicated time slot for fielding questions from the attendees, ensuring clarification and a deeper understanding of the report's contents.

All materials utilized for the presentation, including slides, graphics, and any supplementary written material, will be handed over to AFPD upon the completion of the session(s).

ESTIMATED PROJECT TIMELINE

Project Completion Timeline

Based on our extensive experience in conducting a wide array of analyses across public safety disciplines, including but not limited to fire service, emergency medical services, and law enforcement, we propose an estimated timeline of 6–9 months for the successful completion of the project. It is important to emphasize that the proposed timeline will commence only upon our receipt of all the necessary information and data required to conduct a thorough and accurate evaluation of the project scope. We have allocated two weeks for the client's technical review of the draft deliverables. Please note that any additional time needed for reviews or modifications will result in an extended project timeline.

While the 6–9-month window is our standard estimated timeframe, our team remains committed to completing the project as efficiently as possible without compromising the quality of our work. Our experienced consultants are dedicated to delivering actionable recommendations and high-quality outputs that align with the project's objectives.

The success of this project is contingent upon a collaborative relationship between our team and the Arcata Fire Protection District. We value open communication and will provide regular updates on the project's progress, as well as any adjustments that may be needed to the initial timeline.

Our priority is to provide AFPD with comprehensive and insightful evaluations, complete with actionable and sustainable recommendations. Should opportunities arise to expedite specific tasks or processes, we will actively pursue them in order to deliver the final report in the most efficient manner possible.

Estimated Time to Complete the Project: 6–9 months

PROJECT SCHEDULE & KEY MILESTONES

- **Anticipated Award Date:** November 1, 2023
- **Estimated Project Duration:** 6–9 months
- **Estimated Project Completion:** Between June–August 2024

Project Initiation Meeting

- **Date:** November 27, 2023
- **Objective:** Formalize the project commencement, discuss initial project plans, clarify roles and responsibilities.

Data Collection

- **Date:** November 27, 2023–January 5, 2024
- **Objective:** Client to gather and submit necessary data and information.

Preliminary Assessment

- **Date:** January 5, 2024–March 8, 2024
- **Objective:** AP Triton Team to review data and complete a preliminary assessment of the current state of the public safety services in the Arcata Fire Protection District.

Onsite Fieldwork

- **Date:** March 18–20, 2024
- **Objective:** The Triton Project Team will conduct on-site interviews and gather information on key issues from select personnel and stakeholders, inclusive of ACFPD, City of Arcata, and Cal Poly Humboldt University. Facility and station visits will also be included.

Draft Report and Recommendations

- **Date:** June 2024
- **Objective:** Compile the findings and draft a report along with actionable recommendations.

Client's Technical Review

- **Date:** June–July 2024
- **Objective:** AP Triton will submit the draft report to the client for technical review and feedback. We allocate two weeks for this stage.

Final Adjustments and Report Finalization

- **Date:** June–July 2024
- **Objective:** AP Triton will make necessary adjustments according to client feedback and finalize the report.

Final Presentation & Project Close

- **Date:** August 1, 2024
- **Objective:** AP Triton will deliver the final report and other deliverables to the client, conduct a presentation, and formally close the project.

ABOUT AP TRITON

Contact Information

The headquarters of AP Triton, LLC is located in Sheridan, Wyoming. Consultants and other subject matter experts (SME) are located throughout the United States.



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Phone: 833.251.5824 (toll free)



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Website: www.aptriton.com

About AP Triton

Established in 2014, AP Triton is a leading provider in the public safety industry with a proven track record in the fire service, emergency medical services, law enforcement, fire prevention, and life-safety programs. Our extensive experience spans a wide range of disciplines, enabling us to offer comprehensive solutions tailored to the unique needs of our clients.

Our team of consultants brings a wealth of expertise and has successfully executed numerous projects, including Master Plans, Strategic Plans, Emergency Operations Plans, Community Risk Assessments/Standards of Cover, Consolidation Feasibility Studies, EMS System Analyses, Staffing Studies, Agency Evaluations, Cost Recovery and Valuation Studies, and Fire Station Location Studies. We pride ourselves on our ability to deliver high-quality and actionable recommendations that drive positive change.

At AP Triton, we understand that traditional approaches to public safety may not always yield optimal results. That's why we prioritize innovative thinking and creative problem-solving. We believe that sustainable solutions require a forward-thinking mindset, and we bring our experience and expertise to help our clients overcome challenges and seize opportunities.

With our deep understanding of public safety departments of all sizes, AP Triton is uniquely positioned to address the specific needs of Arcata Fire Protection District. Our consultants have decades of experience working with diverse organizations, and we leverage this knowledge to provide customized, practical, and effective solutions. We take the time to listen to our clients, understand their local issues, and develop strategies that promote long-term success.

By choosing AP Triton as your consulting partner, you gain access to a dedicated team that is committed to delivering exceptional results. We prioritize your goals, remain responsive to your needs throughout the engagement, and provide ongoing support even after project completion. Our dedication to client satisfaction sets us apart and makes us the ideal choice for Arcata Fire Protection District's consulting needs.

When it comes to innovative solutions, unparalleled expertise, and a commitment to your success, AP Triton is the partner you can rely on. Let us help you transform your public safety operations and achieve your goals in the most efficient and sustainable way possible.

Triton's Approach to Projects

Triton's approach to projects demonstrates our deep understanding of your expectations. With our extensive experience working with fire departments, fire districts, EMS organizations, and various emergency services agencies across diverse communities in the United States, we bring a wealth of knowledge and expertise to every engagement. Key elements of Triton's methodology include:

- **Thorough Understanding:** We ensure a complete understanding of the project background, goals, objectives, and the complex issues that need to be addressed. This allows us to develop tailored solutions that align with your specific needs.
- **Comprehensive Scope of Work:** We develop a well-designed and practical scope of work (SOW) and workplan that actively involve key stakeholders, leadership, and other relevant individuals. This collaborative approach ensures that all perspectives are considered and results in a robust project plan.
- **Advanced Tools and Technologies:** Triton leverages state-of-the-art GIS mapping, computer modeling, data analysis tools, and web-based communication technologies to enhance project outcomes. These sophisticated tools enable us to provide accurate analyses, insightful recommendations, and efficient collaboration.

- **Web-based Communication Platform:** To facilitate seamless communication and collaboration throughout the project, we utilize secure cloud-based data-sharing applications to create an online project site. This platform allows the client and project team members to collaborate effectively. Additionally, we employ virtual conferencing software for client communications and presentations.
- **Subject Matter Experts:** We engage experienced subject matter experts (SMEs) with in-depth knowledge of the fire service, EMS, and other related emergency services disciplines. Our team also includes experts in GIS and data analysis, ensuring comprehensive expertise is applied to your project.
- **Commitment to Timeliness:** We are committed to delivering projects and deliverables within the requested timeline while maintaining high standards of quality. Our dedicated team works diligently to meet or exceed your expectations, ensuring timely completion.
- **Clear and Accessible Reports:** We provide high-quality printed and bound reports that present clear contents and actionable recommendations. Our reports are designed to enable easy comprehension for clients, key stakeholders, and community members alike.

At Triton, we combine our extensive experience, advanced tools, collaborative approach, and commitment to excellence to deliver successful projects that meet your expectations.

Best Practices & National Standards

Based on the type of project and study requirements, Triton will refer to and utilize current industry best practices, along with relevant national standards promulgated by a wide variety of associations and organizations that develop consensus standards for the fire service, EMS, communications, and other related services. These may include the *National Fire Protection Association (NFPA)*, *Center for Public Safety Excellence (CPSE)*, *Commission on Accreditation of Ambulance Services (CAAS)*, and other organizations.

AP Triton utilizes a multi-faceted approach to providing recommendations for our clients. The following encompasses our best practices:

- **Understand client needs:** Triton begins by thoroughly understanding the specific needs and goals of your agency. This allows us to tailor our recommendations accordingly.
- **Develop a work plan:** Triton collaborates with the client to develop a work plan that outlines the goals, objectives, and action steps required to achieve desired outcomes of the project. This ensures the plan is realistic, measurable, and aligned with industry standards and best practices.

- **Engage stakeholders:** Triton involves key stakeholders, including elected officials, personnel, and management representatives, throughout the consulting process. Stakeholder input and buy-in are crucial for the successful implementation and sustainability of any recommended changes.
- **Conduct a comprehensive assessment:** Triton conducts a thorough assessment of the existing organization. We identify areas for improvement and prioritize them based on their impact and feasibility.
- **Enhance operational efficiency:** Triton identifies opportunities to optimize operational processes.
- **Focus on continuous training and education:** Triton emphasizes the importance of ongoing training and education. We promote a culture of continuous learning, keeping up with the latest industry advancements, protocols, and technologies.
- **Incorporate data-driven decision-making:** Triton utilizes data and analytics to drive decision-making recommendations.
- **Foster collaboration and partnerships:** Triton encourages collaboration between agencies when possible. These relationships facilitate information sharing, coordination, and mutual support to enhance services and outcomes.
- **Ensure compliance with regulations:** Triton strives to stay current with local, state, and federal industry regulations.
- **Monitor and evaluate progress:** Triton assists our clients in establishing systems for monitoring and evaluating the implementation of our recommendations and the overall performance of your organization.

Every organization is unique; therefore, AP Triton adapts these best practices to fit the specific context and needs of your agency.

Conflict of Interest Statement

Triton has neither directly nor indirectly entered into any agreement, participated in any collusion or collusion activity, or otherwise taken any action which in any way restricts or restrains the competitive nature of this solicitation including, but not limited to, the prior discussion of terms, conditions, pricing, or other offer parameters required by this solicitation.

Triton is not presently suspended or otherwise prohibited by any government from participating in this solicitation or any other contract to follow thereafter. Neither Triton nor anyone associated with Triton has any potential conflict of interest because of or due to any other clients, contracts, or property interests in this solicitation or the resulting project. If a conflict of interest is identified in the provision of services, Triton will immediately notify the client in writing.

PROJECT TEAM **QUALIFICATIONS**

AP Triton is dedicated to partnering with highly experienced and qualified public safety consultants. We have a diverse pool of individuals with extensive knowledge and expertise to meet a wide range of client needs. At Triton, we approach each project with unwavering commitment, treating it as our top priority. We are confident that AP Triton is the ideal choice to provide you with reliable public safety solutions that cater to your present and future needs.

Our Project Team boasts a wealth of experience across various locations throughout the United States. Our approach to assembling Project Teams is meticulous, considering each associate's background, education, experience, and expertise. This ensures that we match the right individuals to the specific tasks required to successfully address your agency's unique needs. As you will discover in the following biographies and resumes, each team member brings a distinct set of skills and valuable past experiences that will greatly benefit the Community Risk Assessment and Standards of Cover for Arcata Fire Protection District.

By choosing AP Triton, you gain access to our exceptional talent pool and a customized team equipped to deliver optimal solutions tailored to your specific requirements. We are committed to exceeding your expectations and providing you with unparalleled expertise and support throughout the project.

Project Management Structure

AP Triton's project teams have developed strong organizational skills and adaptability to effectively balance their workload and ensure successful outcomes across various engagements. Triton manages multiple projects simultaneously while ensuring high-quality work and meeting client expectations with the following strategies:

- **Team:** Triton customizes each team, matching our associates' skills and expertise to each client's specific needs. We delegate specific tasks or engage a team to assist with certain aspects of the project. By leveraging the expertise and skills of others, we can distribute the workload and maintain productivity.
- **Time Management & Task Prioritization:** Effective time management is crucial for consultants. They prioritize tasks, set deadlines, and allocate dedicated time blocks for each project. This helps them stay organized and focused on delivering results.
- **Project Planning:** Triton creates work plans that outline key deliverables, milestones, and timelines for each project. This provides us with a clear roadmap and ensures we remain on track with our commitments.
- **Effective Communication:** Clear and proactive communication with clients is essential. Triton keeps our clients informed about project timelines, progress, and any potential challenges. This transparency fosters trust and helps us manage client expectations.
- **Leveraging Technology:** Consultants utilize various tools and technologies to enhance their productivity and efficiency. Project management software, communication platforms, and collaborative tools enable seamless coordination, document sharing, and real-time updates.
- **Efficient Work Processes:** Triton is constantly evaluating quality assurance and quality improvement. We develop efficient work processes and methodologies based on our experience and industry best practices. We strive to streamline repetitive tasks, leverage templates and frameworks, and adopt standardized approaches to optimize our workflow.
- **Prioritization & Focus:** Triton's designated Project Manager is available for the duration of the assigned project. They lead the team and assist our associates and subject matter experts in prioritizing their tasks based on project urgency, client needs, and strategic importance.
- **Collaboration:** Our project teams do not operate in a silo. We possess a pool of expertise and resources. Our project teams collaborate to share insights, seek advice, and leverage collective knowledge to deliver high-quality results.

David Rocha, BA

Project Manager



Summary of Qualifications

Chief Rocha has over 36 years in the fire service, emergency medical services, and emergency management. Retiring in 2020 as the Fire Chief of the Alameda County Fire Department (ACFD) a metropolitan size fire district in the San Francisco East Bay then working as a Program Manager for the Bay Area Urban Areas Security Initiative.

He has been responsible for strategic leadership in all areas of safety, emergency programming, risk management, and strengthen the overall capacity of organizations to be prepared and respond to emergencies in accordance with accepted principles and practices. As both a Fire Chief and Program Manager, Chief Rocha worked collaboratively with elected officials and emergency coordinators at the local, State and Federal level to actively contribute to preparedness, mitigation, and recovery plans in a safe, constructive, and compliant manner.

Chief Rocha was an integral part of ACFD efforts geared at achieving regional efficiencies in the delivery of fire and emergency medical services dating back to the origin of the department. He has always provided the highest level of service to each and every community while embodying the core values and collaborative culture of the ACFD and its contract agencies.

Chief Rocha has served as both the Chair and Vice-Chair of CA Metropolitan Fire Chiefs, a member of the California Fire Chiefs Association Executive Board, the Cal OES Region II Coordinator for Fire & Rescue, CA Fire Service Task Force on Climate Impacts, a member of FIRESCOPE Board and Operations Team, and the President of the Alameda County Fire Chiefs Association. In 2019, Chief Rocha was selected as the California Fire Chief of the Year.

Educational Background

- Bachelor of Public Administration—University of San Francisco, December 2004
- Associate of Arts in Fire Service Technology—Chabot Community College, June 1991
- Certificate in Fire Service Technology—Chabot Community College, December 1986

Professional Experience

- City & County of San Francisco, Department of Emergency Management, Regional Program Manager, January 2021–June 2023
- Alameda County Fire Department, July 1995–August 2020
 - Fire Chief, 2014-2020; Deputy Chief, 2006-2014; Assistant/Battalion Chief, 2001–2006, & Fire Captain, 1995-2001

Professional Contributions

- State Board of Fire Services, 2019–present Appointed by Governor Newsom
- California Office of Emergency Services
 - Region II Fire & Rescue Coordinator, 2014–2020
 - FIRESCOPE, 2007–2017
 - All Hazard Incident Management Team Development Committee, 2011–2014
- Fire Service Task Force on Climate Impacts, 2015–2020
- Metropolitan Fire Chief Association, 2014–2020
 - Chairperson, 2019–2020
- California Fire Chiefs Association, 2008–2020
 - Fire Chief of the Year, 2019

Kurt Latipow, EFO

Vice President Emeritus



Summary of Qualifications

Mr. Latipow has enjoyed 40 years in Public Safety with over 27 years of Public Administration in Fire Chief and Chief Officer positions. He has developed and implemented numerous comprehensive fire and emergency services related plans. Mr. Latipow has facilitated the adoption of those plans via a variety of governing bodies. Mr. Latipow offers extensive experience in developing and implementing emergency, strategic, master plans, and succession plans/management processes as well as developing and implementing Standards of Cover Analysis, Fees for Service Cost Recovery Programs, and ALS Program Development and Implementation for both transport and engine company-based organizations.

Work Experience

- City of Lompoc, CA—Fire Chief
- Washoe County, NV—County Fire Services Coordinator
- City of Ukiah, CA—Fire Chief
- State of California, Governor's Office of Emergency Services—Deputy Chief, Fire and Rescue Branch
- Stanislaus Consolidated Fire Protection District, CA—Fire Chief/Chief Executive Officer
- Hesperia Fire Protection District, CA—Fire Chief
- City of Arroyo Grande, CA—Fire Chief/Director of Building and Fire
- City of Monterey Park Fire Department, CA—Battalion Chief/Fire Marshal

Education

- National Fire Academy—Accredited Executive Fire Officer
- California Fire Marshal Training and Education System

Publications and Instructor Experience

- IAFC/Volunteer Combination Officers 2017 Symposium in the West—Building Leaders from Within
- IAFC and League of California Cities 2016—"The Achilles Heel of Local Government"
- California Fire Chiefs 2016—"The Why and How of Succession Planning and Implementation"
- League of California Cities 2015—"Contracting for Fire Services; the Trials, Tribulations, Landmines and Political Challenges"
- League of California Cities 2014—"Leading Change in the New Reality"
- California Fire Chiefs Association 2012—"Re-engineering Fire Service-Based Service Delivery"

Professional Affiliations

- California Fire Chiefs Association
- League of California Cities Fire Department—Past President
- League of California Cities Public Safety Policy—Past Committee Chair
- International Association of Fire Chiefs—Life Member

Projects Completed

- Montecito/Carpinteria Summerland FPDs (CA)—Station location study
- Templeton CSD FD (CA)—Master Plan
- Coalinga FD (CA)—CRA-SOC
- Golden CO FD, Fairmont FPD, Pleasant View FD—Cooperative Services Study
- City of La Verne FD (CA)—CRA-SOC
- Placer County LAFCO N Tahoe/Meeks Bay FPD—Annexation Fiscal Analysis Update
- Fairfield FD (CA)—Master Plan
- American Canyon FPD (CA)—Master Plan
- Central Santa Cruz PFD (CA)—Master Plan
- Napa City FD (CA)—First Responder Fee Study
- Napa City FD (CA)—Master Plan
- Napa County FD (CA)—Master Plan
- Santa Barbara City FD (CA)—CRA-SOC

Projects In Process

- Santa Cruz LAFCO (CA) MSR-SOI Focused Study
- Placer LAFCO (CA)—Western Slope MSR-SOI Update
- Nevada LAFCO (CA)—MSR-SOI Update
- Santa Maria FD (CA)—Master Plan
- Salinas FD (CA)—Master Plan

Frank Blackley, MPA, EFO, BS

Senior Associate



Summary of Qualifications

Chief Blackley has more than 35 years of experience in the fire service and has served with several departments in southeastern North Carolina. His service began at the Wilmington Fire Department before spending nearly 10 years at the Wrightsville Beach Fire Department. In 1996, he began working with New Hanover County Fire Rescue as a fire inspector/investigator. In 1999, he returned to the Wilmington Fire Department as an inspector and was promoted to Assistant Chief and Fire Marshal in 2001. He served in this role until 2009, then transferred to Assistant Chief of Operations. In 2012, he assumed his last role as Assistant Chief of Support Services.

Chief Blackley brings a long list of education, experience, and technical expertise to AP Triton. With experience in both combination and career departments, he possesses a demonstrated record of professionalism and a commitment to excellence. In addition to fire administration and management accomplishments, Chief Blackley has contributed to Vision 20/20 as a technical advisor for several states and developed a new Outcome Measures Guide. He has spoken nationally on Community Risk Reduction and how to use data in decision-making. He is familiar with the Center for Public Safety Excellence accreditation process and wrote several categories for his previous department.

Educational Background

- University of North Carolina Wilmington, Master's Public Administration, Urban and Regional Policy and Planning, 2011
- Executive Fire Officer Program, Emmitsburg, MD, 2009
- University of Maryland University College, Bachelor of Science in Fire Science, 1996
- Guilford Technical Community College, Associate of Science in Fire Science
- Commission on Professional Credentialing, Chief Fire Officer

Professional Experience

- Consultant, Emergency Services Consulting International (ESCI), 2019–2020
- Technical Advisor, Vision 20/20
- Assistant Fire Chief, City of Wilmington, NC
- Deputy Fire Marshal, New Hanover County, NC

Relevant Experience

- President, North Carolina Fire Marshal's Association
- Chair, New Hanover County Public Safety Communication Center Policy Board
- Member, North Carolina Fire Code Revision Committee

Associated Professional Accomplishments

- Assisted in the development of the Community Risk Reduction course for National Fire Academy
- Developed the Outcome Measures Guide for Vision 20/20
- Published author, Crisis Response Journal, Hurricane Florence: Response and Recovery

Greg Rogers, MSML, CFO, FM, MIFireE
Senior Associate



Summary of Qualifications

Greg Rogers has been in the fire service for 28 years, starting as an instructor in 1992 at the Oklahoma State Fire Service Training Center in Stillwater, Oklahoma. Chief Rogers has a Bachelor of Science Degree in Engineering Technology - Fire Protection and Safety, and his Master's Degree in Management and Leadership. He has testified in front of the State Legislator regarding fire service issues. He currently serves as a board member and Vice-Chair of the Fire and Life Safety Section for IAFC.

Chief Rogers is a proven industry leader in developing strategic partnerships for sustainable community outcomes and designing and leading organizational change. He has also assisted 15 local jurisdictions in the state of Washington with developing and implementing CRR programs. He has developed and taught several courses in Washington, Oregon, Montana, and Colorado.

Professional Development & Education

- Master of Science—Management and Leadership, WGU, WA
- B.S., Engineering Technology—Fire Protection and Safety, Oklahoma State University, OK
- Basic Fire Administration and Technology, OSU, OK
- 350 hours fire service-related education at the National Emergency Training Center

Professional Experience

- Deputy Fire Chief of Spokane Valley Fire Department, Washington
- Fire Marshal, South Kitsap Fire, and Rescue, Washington
- Fire Safety Engineer, North Metro Fire Rescue Authority, Colorado
- Fire Instructor, Oklahoma State Fire Service Training Center
- Technical Advisor, Cedar Rapids Fire Department
- 28 years of diverse experience in fire, code development, and Community Risk Reduction

Relevant Experience

- Executive Fire Officer Program redevelopment workgroup as SME
- Center for Public Safety Excellence—Commission on Professional Credentialing
- International Association of Fire Chiefs Fire and Life Safety Section, Chair
- International Fire Code Development Committee, committee member
- IAFC—Community Risk Reduction Leadership Conference, Planning Committee Chair
- Washington State Youth Soccer Association, board member

Project Experience

- La Verne FD—CRA-SOC
- Central County FD, CA—CRA-SOC
- San Bruno FD—CRA-SOC
- San Manteo Consolidated FD—CRA-SOC
- North View FD, UT—Master Plan
- Orting Fire & Rescue—Master Plan
- Fairfield FD—Master Plan
- Redmond Fire & Rescue—Master Plan
- Caroline Panthers Life Safety Plan
- Eugene Springfield FD—Fees and Admin Study
- Rancho Cucamonga FD—Master Plan

Randy Parr, CPA, MPA, CFO, EFO

Senior Associate/Certified Public Accountant



Summary of Qualifications

Chief Parr has over 45 years of experience in the fire service, including 20 years as a chief officer. He has served in four fire departments in Texas and Missouri. The agencies for which he has worked range from a mid-sized Houston area combination fire district serving a population of 100,000 to a small municipal department as they transitioned from a volunteer-based delivery system to a career-based delivery system. He has served the past 16 years as the career Fire Chief for the City of Tomball, a Houston, Texas suburb with a population of 35,000.

He is a Certified Public Accountant and during his career has served as the chief financial officer of large national and regional real estate developers and as the City of Tomball interim finance officer. Chief Parr's diverse skills have provided regional leadership in inter-agency collaboration, strategic planning, master and financial planning, and organizational evaluation. He has advised policymakers on fire service delivery options, created financial models, and has made presentations to large workshop audiences on such topics as regional collaboration and legislative initiatives.

Educational Background

- Bachelor's in Business, Accounting Major, Indiana University, Bloomington, IN
- Master's in Public Administration, Sam Houston State University, Huntsville, TX
- Executive Fire Officer Graduate—National Fire Academy
- Emergency Management Executive Academy Graduate—Emergency Management Institute
- Chief Fire Officer Designee—Center for Public Safety Excellence
- Extensive training in leadership, financial management, and planning

Professional Experience

- Associate Consultant, Emergency Consulting International (ESCI) (2017–2020)
- Fire Chief/Emergency Management Coordinator—City of Tomball, TX (2004–present)
- Fire Chief, Cypress Creek Fire Department, Houston, TX (1999–2004)
- Controller/Financial Officer, Trammel Crow Residential/Gables Residential Trust (1986–1994)

Relevant Experience

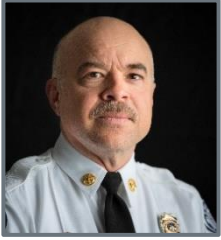
- Past President, Board of Directors, IAFC, Southwest Division
- Southeast Region Director, Texas Fire Chiefs Association
- Facilitator, Northwest Harris County Fire Chiefs Association
- Treasurer, Institution of Fire Engineers, USA Branch
- Peer Assessor I, Center for Public Safety Excellence Accreditation Site Team
- Board of Directors, Sam Houston State University Alumni Association

Associated Professional Accomplishments

- 2009 recipient of IAFC-VCOS John M. Buckman III Leadership Award
- Developed UASI grant to equip 90 departments in a three-county area, including the City of Houston, with the same electronic accountability system
- Developed UASI grant to link multiple dispatch centers in Harris and Montgomery counties
- Developed UASI grant to hire six full-time firefighter positions for the City of Tomball

Thomas A. Schneider, MPA, EFO

Senior Associate



Summary of Qualifications

Chief Schneider has over 38 years of fire service experience which includes a diverse background in a multitude of roles within his organization. He has been an Emergency Medical Technician for more than 30 years, served as a Commissioned Fire Investigator for over ten years, worked as a Training Lieutenant and a Public Education Officer directing the activities of progressive Community Risk Reduction Programs. He has been a lifelong advocate of higher education and is an Executive Fire Officer recognized by the National Fire Academy's Executive Officer Program. Tom believes that higher education is an important part of a firefighter's career plan and instills this philosophy to the younger incoming generation of fire service employees.

Chief Schneider has a passion in developing progressive fire service strategies. He has been very active his whole career in creating better and more efficient ways of saving lives. He has worked on countless committees in, response time enhancements, mission statements, service deliveries, incident management, financial planning, cooperative jurisdictional agreements, interagency relationships, community risk reduction proposals and impact programs, departmental policy proposals and expansion of fire safety services within current jurisdictional boundaries.

Tom also has extensive experiences preparing a broad spectrum of financial statements for a local public accounting firm. He has assisted in budgetary preparations, reviewed and audited financial operations of local and state firefighter organizations, developed and maintained financial oversight committees for firefighter organizations and has established and managed campaign finances of voter approved levies. Tom has also prepared and presented analytical reports reviewing staffing costs, time management and comparative apparatus variable costs.

Educational Background & Certifications

- Master's Degree in Public Education, University of Washington, Seattle, WA
- Bachelors of Science Degree, Central Washington University, Ellensburg, WA
- Associate of Arts Degrees in General Academics and Business & Economics, Yakima, WA
- Executive Officer Program (Candidate), National Fire Academy, Emmitsburg, MD

Professional Experience

- Shift Commander (Battalion Chief), City of Yakima Fire Department, Yakima, WA
- Public Education Officer and Fire Captain, Yakima Fire Department, Yakima, WA
- Fire Lieutenant and Training Lieutenant, Yakima Fire Department, Yakima, WA
- Fire Investigator, Yakima Fire Department
- Staff Accountant, Martin Holland Petersen, Public Account Firm, Yakima, WA
- Fire Fighter, Yakima Fire Department, Yakima, WA

Associated Professional Accomplishments and Relevant Experience

- Past Board Member, Denny Alumni Council, University of Washington, Seattle, WA
- Yakima County Fire and Injury Prevention Association, Yakima, WA
- Trustee, Washington State Council of Firefighters, Olympia, WA
- Past Lead Negotiator and Secretary-Treasurer, Yakima Firefighters Association, Yakima, WA

Laura Beth Schmidt, MS, GISP

Data Analyst



Summary of Qualifications

Laura has been working with geospatial technologies since 2001. Her twenty-year career has provided her with experience in a broad array of utilization of GIS. A creative problem solver, Laura has a diverse and creative set of organization and communication skills. She applies these skills and experiences to envisioning the creation of GIS programs, roles, and structures. She has worked with private, federal, state, and local stakeholders and has extensive experience with enterprise GIS, asset management implementation, databases, and Web GIS solutions. She has solid and practical experience in providing insightful spatial analysis into the problem of site selection, resource allocation, incident densities, and network analysis. Laura brings a hard-won confidence and a calming persona to challenging projects and naturally and seamlessly builds siloed individuals into teams. She is a natural leader.

Professional Development & Education

- Master of Science, University of South Carolina, Columbia, SC, 2001
- Bachelor of Science, University of South Carolina, Columbia, SC, 1998, Magna Cum Laude

Licensure & Certifications

- Geographic Information Systems Professional (GISP), GIS Certification Institute, 2021–Present
- GIS Surveyor License, South Carolina Board of Professional Engineers & Land Surveyors (*inactive*)

Experience

- Deputy Emergency Management Coordinator, Roanoke Fire & EMS Department, 2023–Present
- Co-Owner, EMgis Partners, LLC, Highland, FL, (*Remote*), 2015–Present
- GIS Specialist, City of Roanoke Department of Transportation, Roanoke, VA, 2018–2023
- State Coordinator, OHV Program, Great Basin Institute, Carson City, NV 2018
- Site Inspector & Data Technician, CG Celio & Sons Co., Woodfords, CA, 2010–2018
- Resource Manager, North Inlet–Winyah Bay National Estuarine Research Reserve, Georgetown, SC, 2001–2005

Associated Professional Accomplishments

- Southwest Virginia (Region VI) All Hazards Incident Management Team (Type III), 2019–Present
- Virginia Maps & Land Information Society (VAMLIS), 2020–Present
- Co-Author of multiple peer-reviewed professional journal articles.

Eric A. Schmidt, MA, GISP

Technical Specialist (GIS)



Summary of Qualifications

Mr. Schmidt has over thirty years of professional experience in mapping and geospatial technologies in both the private and public sectors. Over the last eleven years, he has been engaged full-time in local government, where he has gained substantial experience in enterprise GIS in support of Fire & EMS, Law Enforcement, and Emergency Management. In addition, he is experienced in supporting unified command and incident management teams for large-scale wildland fires and other regional events. Over the past two decades, he has participated in numerous standards of cover studies, ISO ratings, hazard mitigation studies, and community risk assessments. Mr. Schmidt has a strong vision for integrating GIS technologies into daily workflows and building a GIS-centric approach to large and small organizations.

Professional Development & Education

- Master of Arts, Appalachian State University, Boone, NC, 2001
- Bachelor of Arts, University of Tennessee, Knoxville, TN, 1991
- Public Leadership Certificate, University of Nevada, Reno, NV, 2013

Licensure & Certifications

- Geographic Information Systems Professional (GISP), GIS Certification Institute, 2007–Present
- FAA Remote Aircraft Pilot (UAS), 2021–Present
- GIS Surveyor License, South Carolina Board of Professional Engineers & Land Surveyors (*inactive*)

Experience

- Managing Partner, EM GIS Partners, LLC, Highland, FL, (*Remote*), 2015–Present
- GIS Coordinator, County of Franklin, VA, Rocky Mount, VA, 2018–Present
- GIS Supervisor, Douglas County, NV, Minden, NV, 2010–2018
- Director of Technology, Site Tech Systems, LLC, Murrells Inlet, SC, 2002–2009
- GIS Analyst, Sky Aviation, Georgetown, SC, 2000–2002
- Departmental Supervisor, University of Tennessee, Knoxville, TN, 1992–1997

Associated Professional Accomplishments

- Virginia Maps & Land Information Society (VAMLIS), President Elect, 2020–Present
- Southwest Virginia (Region VI) All Hazards Incident Management Team (Type III), 2019–Present
- Nevada Geographic Information Society, Board of Directors 2012–2018, Vice President, 2013–2016
- Support Services Volunteer, Midway Fire-Rescue, Pawleys Island, SC, 2005–2010

John A. Stouffer**Planning, Preparedness, & Response Business Unit Leader****Summary of Qualifications**

Mr. Stouffer began his career in public safety in 1976 as a firefighter/EMT with Yakima County (WA) Fire District #10, where he established the first EMS program in the department. In 1980, he attended the Paramedic Program at Central Washington University and obtained a position with Yakima (WA) Medic One becoming a field paramedic and the organization's first Training Officer. In 1988, he was offered the position of the Director of the Yakima County (WA) Department of Emergency Medical Services. After holding that position for nine years, he took a position with Gresham (OR) Fire & Emergency Services as the EMS Coordinator, occasionally serving as the acting Chief of the Training Division, until his retirement in 2009. Since 1992, in addition to his other employment, he has been providing a wide variety of public safety consulting services to clients throughout the U.S. and Canada.

Professional Experience

- Planning, Preparedness, & Response Business Unit Leader, AP Triton (2020–Present)
- Western Region Manager, Emergency Services Consulting International (ESCI) (2018–2020)
- Project Manager/Associate Consultant, ESCI
- Technical Advisor/Program Developer, Vision 20/20 & Institution of Fire Engineers
- EMS Research Investigator/Coordinator, Oregon Health & Science University
- EMS Coordinator (Captain), Gresham Fire & Emergency Services
- CEO/Senior Consultant, Pacific Northwest Associates, LLC
- Director, Yakima County Department of Emergency Medical Services
- Training Officer/Paramedic, Yakima Medic One
- Firefighter/EMT-Paramedic/Medical Services Officer, Yakima County Fire District #10
- More than 40 years of diverse experience in fire and emergency medical services

Educational Background & Certifications

- Central Washington University
- Yakima Valley Community College
- Western Oregon University
- National Fire Academy Incident Command for EMS
- Seattle/King County Resuscitation Academy Fellowship
- Multiple instructor certifications (NFPA I & II, ACLS, PHTLS, WSFST Instructor II, EZ-IO Instructor)
- Numerous advanced-level EMS certifications
- More than 250 hours of fire service education, Washington State Fire Service Training

Associated Professional Accomplishments

- Project Manager and consultant on many fire and EMS projects around the U.S. and Canada
- Co-authored and published several international prehospital studies (available on request)
- Authored two guides on Community Risk Reduction for Vision 20/20 (available on request)
- Project Co-Director, King LT Airway Implementation Project for Multnomah County (OR)
- Author, Phases I & II of the Yakima County EMS Master Plan
- Earned fourteen professional awards during his career (available on request)

Melissa Vazquez Swank MA, BA**Senior Associate/Director of Project Operations****Summary of Qualifications**

With a demonstrated professional journey spanning over a decade, Melissa Vazquez Swank has become a venerated figure in project management and administration. Her specialization lies in handling the multifaceted administrative aspects of project-related assignments. This includes the meticulous planning, precise tracking, and robust documentation of numerous projects from inception at the Request for Proposal (RFP) phase through to a successful closeout.

As Director of Project Operations with over 10 years of experience, Melissa's contribution to business transcends conventional roles. She is dedicated to ensuring that all products not only meet but often exceed professional standards. Her proactive approach in enhancing project efficiency, through the reduction of time and elimination of product waste, stands as a testimony to her commitment to excellence.

Melissa's professional acumen, attention to detail, and comprehensive training equip her to provide unmatched project management support. Her passion for accuracy, fact-checking, and optimal performance permeates every facet of her professional endeavors, aligning with AP Triton's commitment to innovative and high-quality solutions.

Professional Development & Education

- Portland State University: MA, Public History/Native American History, 2010–2013
- Portland State University: BA, History, 2007–2009

Professional Experience

- AP Triton: Director of Project Operations, November 2022–Present
- AP Triton: Professional Services Manager, September 2021–October 2022
- 3:17 Associates: Owner, Principal Consultant, 2021–Present
- Emergency Services Consulting International (ESCI): Various roles including Quality Assurance & Recruitment Specialist, January 2020–August 2021; Recruitment Specialist, July 2017–January 2020; Technical Proofer and Quality Assurance Specialist, March 2015–January 2020
- Portland State University: Adjunct Research Assistant, December 2015–2018
- Freelance: Virtual Assistant, December 2014–Present
- Emergency Services Consulting International (ESCI): Project Administrator, Sept. 2013–June 2014

Project Experience

- Alameda City FD, CA: CRA-SOC
- Central FD (Santa Cruz County, CA): Master Plan & Strategic Plan
- Napa County FD, CA: Master Plan
- Pasco FD, WA: Master Plan & Strategic Plan
- Redmond FD, OR: Master & Strategic Plan
- Santa Barbara FD: CRA-SOC
- Santa Clara LAFCO, CA: MSR-SOI Update
- Yamhill County Fire Departments, OR: Consolidation Feasibility Strategic Plan

PROJECTS & EXPERIENCE

The following is a *partial* list of Triton's current and former clients. An expanded list can be provided upon request.

- Aberdeen Fire Department (WA)
- City of Alameda Fire Department (CA)
- Alameda County FPD (CA)
- Alameda County Fire Chiefs Association (CA)
- Alaska Fire Chiefs Association (AK)
- Albany Fire Department (OR)
- Anaheim Fire and Rescue (CA)
- Berkeley Fire Department (CA)
- Bethel Fire Department (AK)
- Blaine County (ID)
- Brattleboro Fire Department (VT)
- Brea Fire Department (CA)
- Brigham City Fire Department (UT)
- Fremont Fire Department (CA)
- California Fire Chiefs Association (CA)
- California Metro Chiefs Association (CA)
- Carlsbad Fire Department (CA)
- Carroll County Ambulance District (MO)
- Carson City Fire Department (NV)
- Central Jackson County FPD (MO)
- Central Fire District of Santa Cruz County (CA)
- Central Kitsap Fire & Rescue (WA)
- Central Pierce Fire Protection (WA)
- Chariton County Ambulance District (MO)
- Chico Fire Department (CA)
- Chula Vista Fire Department (CA)
- City of Costa Mesa Fire Department (CA)
- Coalinga Fire Department (CA)
- Contra Costa County FPD (CA)
- Cowlitz 2 Fire & Rescue (WA)
- DeKalb County Fire Rescue (GA)
- City of Downey Fire Department (CA)
- Douglas Okanogan County FD 15 (WA)
- El Dorado Hills Fire Department (CA)
- Fort Myers Fire Department (FL)
- Eureka Fire Protection District (MO)
- Fairfield Fire Department (CA)
- Fort Myers Fire Department (FL)
- City of Fresno Fire Department (CA)
- Fullerton Fire Department (CA)
- Gig Harbor/Pierce FD #5 (WA)
- Golden Fire Department (CO)
- Grand River Regional Ambulance (MO)
- Gray's Harbor Fire District #5 (WA)
- Hawaii Fire Chiefs Association (HI)
- Hermosa Beach Fire Department (CA)
- Huntington Beach Fire Department (CA)
- Idaho Fire Chiefs Association (ID)
- Kennewick Fire & Ambulance (WA)
- Kern County Fire Department (CA)
- Lake Ozark FPD (MO)
- La Verne Fire Department (CA)
- Lincoln Fire & Rescue (NE)
- City of Long Beach (CA)
- Milwaukee Fire Department (WI)
- City of Napa Fire Department (CA)
- City of Pflugerville (TX)
- Placer LAFCO (CA)
- San Bernardino County JPA (CA)
- City of San Diego Fire Department (CA)
- Santa Barbara County Fire Chiefs Association (CA)
- Santa Clara LAFCO (CA)
- Santa Cruz County Fire Department (CA)
- Santa Cruz LAFCO (CA)
- Seattle Fire Department (WA)
- Solano County Fire Chiefs Association (CA)
- Sonoma County Fire District (CA)
- Sonoma Valley Fire Department (CA)
- Stockton Fire Department (CA)
- Sunnyside Fire Department (WA)
- Tacoma Fire Department (WA)
- Tualatin Valley Fire & Rescue (OR)
- Ukiah Valley Fire Authority (CA)
- Utah Fire Chiefs Association (UT)
- Vacaville Fire Department (CA)
- Valley Center Fire Protection District (CA)
- Ventura County Fire Department (CA)
- Washington Fire Chiefs Association (WA)
- Watsonville Fire Department (CA)
- Webster Fire Department (TX)
- Whitefish Fire Department (MT)
- Williston Fire Department (VT)

Project Types

The following is a *partial* list of projects in which the members of the Project Team for this study have either served as the Project Manager or participated in. Our team has participated in dozens of studies throughout the United States.

Project Description

- Ambulance Services Optimization Study:
- Ambulance Services Optimization Study:
- Ambulance Services Study:
- Ambulance Services RFP:
- Annexation Study (three districts):
- BLS Ambulance System Valuation:
- Community Risk Assessment/SOC:
- Community Risk Assessment/SOC:
- Community Risk Assessment/SOC:
- Community Risk Assessment/SOC:
- Community Risk Assessment/SOC:
- Community Risk Assessment/SOC:
- Community Risk Assessment/SOC:
- Community Risk Assessment/SOC:
- Community Risk/Service Delivery Analysis:
- Consolidation Feasibility Study:
- Cooperative Services Study:
- Countywide Fire Service Review:
- Emergency Operations Plan:
- EMS Feasibility & Optimization Study:
- EMS Feasibility Study:
- EMS Optimization Study:
- EMS Optimization Study & Transition Plan:
- EMS Strategic Assessment & Analysis:
- EMS Sub-Contractor RFP Response:
- EMS Sub-Contractor RFP Response:
- EMS Optimization and Feasibility Study:
- EMS System Evaluation:
- Financial Analysis:
- EMS System Valuation:
- EMS Transportation & Optimization Study:

Organization

- Alameda County Fire Chiefs Association (CA)
- Santa Barbara County Fire Department (CA)
- Modesto FD/Stanislaus County OES (CA)
- Sonoma County Fire District (CA)
- Contra Costa County FPD (CA)
- Seattle Fire Department (WA)
- Coalinga Fire Department (CA)
- Davidson Fire Department (NC)
- La Verne Fire Department (CA)
- Medford Fire Department (OR)
- San Ramon Valley Fire Protection District (CA)
- Santa Barbara (City) Fire Department (CA)
- Santee Fire Department (CA)
- Elk Creek Fire Protection District (CO)
- Clifton FPD/Grand Junction FD (CO)
- Santa Clara LAFCO (CA)
- Carolina Panthers, Bank of America Stadium
- Webster Fire Department (TX)
- Brattleboro Fire Department (VT)
- Burbank Fire Department (CA)
- Carson City Fire Department (NV)
- City of Ontario/San Bernardino County (CA)
- CONFIRE JPA (CA)
- Santa Barbara County Fire Department (CA)
- San Diego Fire Department (CA)
- Truckee Meadows Fire Protection District (NV)
- Long Beach Fire Department (CA)
- San Luis Obispo Fire Chiefs Association (CA)
- Alameda County Fire Chiefs Association (CA)

Project Description

- EMS Transportation & Optimization Study:
- Facilities Master Plan:
- Fire Department Cooperative Services Study:
- Fire District Consolidation Study:
- Fire Services Analysis:
- Fire Services Special Study:
- Fire Station Location Study:
- Fire Station & CRA/SOC Study:
- Fire/EMS Assessment:
- First Responder Fee Study:
- First Responder Fee Study:
- First Responder Fee Study:
- Long-Range Fire Department Master Plan:
- Long-Range Master Plan:
- Management Audit:
- Master Plan:
- Master Plan:
- Master Plan:
- Master Plan & Community Risk Assessment:
- Master Plan & CRA-SOC:
- Master Plan & Strategic Plan:
- Organizational & Operational Analysis:
- Municipal Service Review & SOI Study:
- Municipal Service Review & SOI Study:
- Optimization Study:
- Organizational Analysis:
- Prevention Fee Study:
- Regional Ambulance Study:
- Staffing Study & Operational Analysis:
- Strategic Plan:
- Strategic Plan:
- Strategic Plan:
- Strategic Plan:
- Valuation Study:

Organization

- Solano County Fire Chiefs Association (CA)
- Redmond Fire Department (OR)
- Golden/Fairmount/Pleasant View FDs (CO)
- Clackamas Fire District 1 (OR)
- Williston Fire Department (VT)
- Santa Cruz LAFCO (CA)
- Portland Fire Department (TX)
- Montecito FPD (CA)
- Pflugerville Fire Department (TX)
- Merced Fire Department (CA)
- Napa Fire Department (CA)
- Truckee Meadows Fire Protection District (NV)
- Templeton Fire & Emergency Services (CA)
- Fairfield Fire Department (CA)
- Menlo Park Fire Protection District (CA)
- American Canyon Fire Protection District (CA)
- Orting Valley Fire-Rescue (WA)
- Whitefish Fire Department (MT)
- Brigham City Fire Department (UT)
- Central Fire District of Santa Cruz County (CA)
- Redmond Fire & Rescue (OR)
- City of Napa Fire Department (CA)
- Placer LAFCO (CA)
- Nevada LAFCO (CA)
- Alameda County Fire Chiefs Association (CA)
- Grand Junction Fire Department (CO)
- Suisun City Fire Department (CA)
- Eastern Placer County JPA (CA)
- Derby Fire Department (KS)
- Aspen Fire Department (CO)
- Blaine County Ambulance Service District (ID)
- Davidson Fire Department (NC)
- Central Fire District of Santa Cruz County (CA)
- Pflugerville Fire Department (TX)

CLIENT REFERENCES

The following is a selection of Triton's extensive portfolio, showcasing a range of projects and studies we have successfully completed. Where applicable, the project title is directly linked to its final report for easy access. This list is far from exhaustive, and additional references are readily available upon request.

City of Santa Barbara (California)			
Project Title & Description: <u>Community Risk Assessment/Standards of Cover</u>			
The City of Santa Barbara Fire Department (SBFD) engaged AP Triton to provide a Community Risk Assessment (CRA) and Standards of Cover (SOC) Deployment Analysis. The CRA-SOC will include an analysis and recommendations for future improvements of services to the Santa Barbara community and will review automatic aid services and identify benefits from partner agency responses. The evaluation will analyze data based on SBFD's adopted metrics and nationally recognized guidelines and criteria			
Client Contact:	Chris Mailes, Fire Chief	Year:	2022
Client Phone:	805.564.4707	Client E-Mail:	cmailes@SantaBarbaraCA.gov
Project Manager:	Kurt Latipow	Status:	Completed

Napa County Fire Department (California)			
Project Title & Description: <u>Master Plan</u>			
Napa Fire County Department engaged the services of AP Triton to conduct a Long-Range Fire Department Master Plan inclusive of a Community Risk Assessment: Standards of Cover Deployment Analysis. The Triton Team analyzed the data provided by the department as well as others to determine the current levels of response performance. From this analysis, the team identified factors influencing risk and response performance and has identified opportunities for delivery system improvement. The document concluded with findings and recommendations categorized as short, medium, and long-term.			
Contact Name/Title:	Jason Martin, Fire Chief	Year:	2023
Client Phone:	(707) 299-7656	Client E-Mail:	Jason.Martin@fire.ca.gov
Project Manager:	Kurt Latipow	Status:	Completed

Central Fire District of Santa Cruz County (California)			
Project Title & Description: <u>Long-Range Master Plan & CRA-SOC</u>			
AP Triton was retained to research, write, and produce a Long-Range Master Plan including a Community Risk Assessment and Standards of Cover consistent with Center for Public Safety Excellence's guidelines. The development of the Long-Range Master Plan was followed by a Customer-Centered Strategic Plan for the District.			
Client Contact:	Jason Nee, Fire Chief	Year:	2022
Client Phone:	831.479.6842	Client E-Mail:	jason.nee@centralfiresc.org
Project Manager:	Kurt Latipow	Status:	Completed

Brigham City Fire Department (Utah)			
Project Title & Description: <u>Master Plan with Community Risk Assessment</u>			
The Brigham City Fire Department retained Triton to conduct a long-range master plan in addition to a CRA/SOC. The final report included a substantial number of recommendations developed to include improvements to emergency operations as well as administrative function. Significant recommendations were in the areas of deployment methods, operational and administrative staffing, future fire stations, and much more.			
Client Contact:	Brandon Thueson, Fire Chief	Year:	2022
Client Phone:	435.226.1405	Client E-Mail:	BThueson@bcutah.org
Project Manager:	John Stouffer	Status:	Completed

La Verne Fire Department (California)			
Project Title & Description: <u>Community Risk Assessment-Standards of Cover</u>			
The City of La Verne Fire Department (LVFD) contracted AP Triton to conduct a Center for Public Safety Excellence, 6th Edition-compliant, Community Risk Assessment: Standards of Cover report. Triton analyzed the data provided by LVFD and others to determine the current levels of response performance. From this analysis, Triton identified factors influencing risk, response performance, and identified opportunities for delivery system improvement. This study identified response time objectives, standards for measuring the effectiveness of department resources, and the deployment of those resources.			
Client Contact:	Chris Nigg, Fire Chief	Year:	2023
Client Phone:	949-375-1919	Client E-Mail:	Cnigg@lavernefire.org
Project Manager:	Kurt Latipow	Status:	Completed

CLIENT TESTIMONIALS

- Exceptional product and process! Very pleased with the experience with AP Triton. The Project Manager and Project Team were extremely knowledgeable, professional, and exceptional to work with. I would like to bring them back for more projects in the future.
—*Blaine County, Idaho*
- It was a pleasure working with your staff. [Our Project Manager] did a fantastic job, and the others on the team were very good to work with. All were knowledgeable and experienced in their fields. The well-rounded team ensured a complete and accurate report. We hope to work with your team again in the future.
—*Brigham City Fire Department, Utah*
- The AP Triton team provided well-researched information that I believe will help my Commission make informed decisions. My Commission was pleased with the outcome of the financial analysis and recently contracted AP Triton for a much more comprehensive study.
—*Placer County LAFCO, California*
- I highly recommend them to any fire department or EMS agency looking to get perspective from consultants that use data and many years of experience and wisdom to make informed determinations. It is obvious that they know their stuff. We are very pleased with the results.
—*North View Fire District, Utah*
- [AP Triton] communicated clear timelines from the outset and provided multiple opportunities for us to clarify and adjust the scope of our project. Most impressively, the AP Triton team remained responsive and assisted the Seattle Fire Department well beyond the completion of our evaluation. AP Triton's reputation as a leader in the industry is well earned.
—*Seattle Fire Department, Washington*


TRITON'S CERTIFICATES OF INSURANCE & LITIGATION


AP Triton, LLC maintains liability insurance as shown in the following pages. Triton has no past and/or pending litigation or unresolved lawsuits. Since AP Triton utilizes an entirely independent pool of contractors, we are exempt from carrying Workers' Compensation insurance. Each of our contractors carries their own liability insurance.

ACORD		CERTIFICATE OF LIABILITY INSURANCE				DATE (MM/DD/YYYY) 03/21/2023	
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>							
PRODUCER USI INSURANCE SERVICES LLC/PHS 41715154 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251				CONTACT NAME: PHONE (866) 467-8730 FAX: (A/C, No, Ext): (A/C, No): E-MAIL: ADDRESS:			
INSURED AP TRITON, LLC 1309 COFFEEN AVE STE 3178 SHERIDAN WY 82801-5777				INSURER(S) AFFORDING COVERAGE INSURER A: Atain Speciality Insurance Company NAIC# 17159 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:			
COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:							
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
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CERTIFICATE HOLDER FOR INFORMATIONAL PURPOSES 1309 COFFEEN AVE STE 3178 SHERIDAN WY 82801-5777				CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Susan L. Castaneda</i>			
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Client#: 1626412	APTRI	DATE (MM/DD/YYYY) 3/21/2023														
ACORDTM CERTIFICATE OF LIABILITY INSURANCE																
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).</p>																
PRODUCER USI Insurance Services, LLC 2375 E. Camelback Road, Suite 250 Phoenix, AZ 85016 877 468-6516	CONTACT NAME: Tracy Bennett PHONE (A/C No, Ext): 818.251.3045 FAX (A/C, No): E-MAIL ADDRESS: Tracy.Bennett@usi.com															
INSURED AP Triton, LLC 1309 COFFEEN AVE STE 3178 Sheridan, WY 82801	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : StarStone National Insurance Company</td> <td style="text-align: center;">25496</td> </tr> <tr> <td>INSURER B : Continental Casualty Company</td> <td style="text-align: center;">20443</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : StarStone National Insurance Company	25496	INSURER B : Continental Casualty Company	20443	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
 08/18/2023

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PRODUCER 	Ann Gardner 951 Coffeen Avenue Sheridan WY 82801	CONTACT NAME: Ann Gardner PHONE (A/C, No, Ext): 307-672-5815 E-MAIL ADDRESS: ann.e.gardner.hdzt@statefarm.com FAX (A/C, No):	
		INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED		INSURER A : State Farm Mutual Automobile Insurance Company 25178	
AP TRITON LLC 1309 COFFEEN AVE STE 3178 SHERIDAN WY 828015777		INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :	

COVERAGES
CERTIFICATE NUMBER:
REVISION NUMBER:

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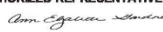
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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							

CERTIFICATE HOLDER

AP Triton LLC
 1309 Coffeen Ave Ste 3178
 Sheridan WY 82801
 INFORMATIONAL COPY ONLY

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Arcata Fire Protection District

Arcata, California

Fee proposal to conduct

COMMUNITY RISK ASSESSMENT

Standards of Cover &
Deployment Analysis

October 2023



AP TRITON
VISION • INNOVATION • SOLUTIONS

PROJECT FEE PROPOSAL

AP Triton, LLC presents the following formal cost proposal for the project outlined in the Scope of Work. The fee is inclusive of expenses:

Project Section	Fees & Expenses
Section 1: Project Initiation	\$33,681
Section 2: Evaluation of Current Conditions	\$19,691
Section 3: Community Risk Assessment	\$8,727
Section 4: Standards of Cover & Deployment Analysis	\$11,618
Section 5: Findings & Recommendations	\$10,255
Section 6: Development, Review, & Delivery of Report	\$12,836
Proposed Project Fee (will not exceed):	\$96,808

OPTIONAL ADD-ON SERVICES

Additional Services	Fees & Expenses
Task 7-A: Electronic Member Survey	\$2,866
Task 7-B: Electronic Community Survey	\$2,866
Task 7-C: Virtual Community Engagement Session	\$2,655
Task 7-D: Optional In-Person Final Presentation	\$3,928

PAYMENT INFORMATION

Payment Schedule & Invoicing

- **Initial Payment:** A deposit of 10% of the total project cost is due upon the signing of the contract, to initiate the work.
- **Progress Payments:** Monthly invoicing will be processed as work progresses, continuing until 95% of the project has been completed.
- **Final Payment:** The remaining 5% of the project cost is due upon successful completion and acceptance of the project.

Data Engineering Costs

- **Included Services:** Data engineering for up to three specific data sets (i.e., CAD, NFIRS, ePCR) is included in our all-inclusive pricing. This encompasses gathering and assisting the agency with straightforward data pull requests.
- **Additional Incident Data:** Any extra incident data needed (i.e., previous RMS or CAD database records) will incur a charge of \$1,000 per database.
- **Substantial Assistance:** Should AP Triton consultants provide substantial assistance or direct data pulls from the client's records, this service will be billed at \$1,000 per database.

Additional Hours and Expenses

- **Project Manager Rate:** Extra hours for the Project Manager will be billed at \$190 per hour.
- **Consultants' Rate:** Additional hours for consultants will be billed at \$150 per hour.
- **Travel Expenses:** Any extra travel expenses will be billed separately, in addition to the hourly rate.

Cost Quotation Information

- The bid quotation is valid for 180 days
- Triton Federal Employer Identification Number: 47-2170685

Date: January 9, 2024
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief & Chris Emmons, Assistant Chief
Subject: Consider Future Grant Opportunities and Grant Writing Consultants

DISCUSSION:

Staff is seeking direction from the Board regarding pursuing various grants through FEMA. The application period for SAFER and AFG grants will be opening soon, and early preparation is key with applying to these grants. Additionally, Staff, along with assistance from the Local, have identified a consultant that has significant experience with writing competitive applications. There have been preliminary meetings with the consultant and if the Board desires, next month staff will bring back a proposal to contract with the consultant to pursue the FEMA grants.

RECOMMENDATION:

Staff recommends the Board consider the information provided, discuss, take public comment, and direct staff to proceed with researching the grant opportunities and to bring back a proposal for contracting with the identified consultant.

FINANCIAL IMPACT:

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

ALTERNATIVES:

1. Board discretion

ATTACHMENTS:

N/A

Correspondence & Communications



McKinleyville Fire -

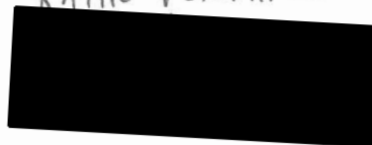
- 12/23 -



Wishing you peace in your heart
and happiness in your home this Christmas.

With sincere gratitude for your service
to our community.

HAPPY Holidays -
KATHI VERTAR



History of the 2 Station Remodel projects

Roy Willis <avfa.pres@arcatafire.org>

Fri 12/15/2023 9:10 AM

To: Justin McDonald <jmcdonald@arcatafire.org>

Cc: Becky Schuette <bschuette@arcatafire.org>; Dave White <davewhite@sbcglobal.net>; robc3543 <robc3543@yahoo.com>; rjnakamoto@gmail.com <rjnakamoto@gmail.com>; slindke@gmail.com <slindke@gmail.com>; Larry Wood <woodfive@suddenlink.net>; eldergoodman@yahoo.com <eldergoodman@yahoo.com>

 2 attachments (3 MB)

Summary of AVFA and AFPD Board Minutes 2012 through 2016.pdf; MOU 10-17-17.pdf;

Hi Justin

There recently has been a lot of discussion at the AFPD Board meeting concerning the Arcata Station rent, dept the AVFA must manage and future obligations the District may be concerned about. To try to understand how we got here I have been reviewing the history of the remodel project of both the Arcata and McKinleyville Stations. I have reviewed the meeting minutes from the Volunteer organization and the District from the end of 2012 to the open house of the McKinleyville station December 2016. As I'm sure you remember the District Board and the Arcata Fire Chief were very involved in during the remodel of both facilities. The Volunteer organization spent many years raising funds and obtaining grants to remodel the Arcata Station. In early 2014 the meeting minutes show finalizing plans for the remodeling of the Arcata station and beginning discussion about the McKinleyville station. Over the next two years planning continued and the Volunteer organization pursued funding as needed to address both projects. The District Board and District leadership was very involved in the decision making associated with the funding strategy. As I read the minutes the budget for the McKinleyville station project was contingent on the forecasted remaining funds from the Arcata Station remodel. I'm still working on the actual dollars spent on each project, as the history is very blended, but my understanding is after the completion of the Arcata Project there was approximately \$200,000 remaining from the funds obtained by the volunteers through fundraising, grants, and donations to remodel the Arcata station. All the required funds to remodel the McKinleyville station were financed by the Volunteers using the Arcata Station and their M street property as collateral. This has all be nicely summarized in the memorandum of understanding (MOU) between the District and the Association from 2017.

Is it possible for you to forward the attached summary of the past meeting minutes and the MOU between the AFPD and the AVFA from 2017 to the present District board so when we have discussion going forward about rent on the Arcata Station, the AVFA dept obligation and future relationships we communicate with that history in mind.

Thanks Roy Willis

AVFA Board President

This is a Memorandum of Understanding between the Arcata Fire Protection District (AFPD), and the Arcata Volunteer Firefighters Association Inc. (AVFA).

The intent of this MOU is to memorialize the special relationship between the AFPD, the AVFA and the debt service for the capital remodel / retrofit construction project on the Arcata Fire Station and the McKinleyville Fire Station / new District Administrative Office.

RECITALS:

WHEREAS: The Arcata Volunteer Fire Department, established in 1884, has evolved over the years into a collaboration of what is currently known as the Arcata Fire Protection District and the Arcata Volunteer Firefighters' Association Inc.

WHEREAS: The Arcata Volunteer Firefighters' Association Inc, is a registered non-profit organization governed under 501(c)(3) and Arcata Volunteer Firefighters' Holdings Inc is a registered non-profit organization governed under 501 (c)(4) of the Internal Revenue Code.

WHEREAS: The Arcata Fire Protection District is an Independent Special District operating under the General Laws of the State of California. The AFPD serves approximately 37,000 residents and covers a 62 sq. mile area that includes the City of Arcata (which includes Bayside), and the unincorporated communities of McKinleyville, Manila, and Jacoby Creek.

WHEREAS: The special relationship between the Arcata Fire Protection District and the past and present volunteer organizations, has for many generations provided state of the art fire protection services with an accumulated savings to tax payers that could be calculated into the millions of dollars.

WHEREAS: The special relationship between the Arcata Volunteer Firefighters Association and the Arcata Fire Protection District is directly linked to the operation of the Arcata Fire Protection District through recruitment and retention of volunteer firefighters and volunteer logistic unit members.

WHEREAS: The Arcata Volunteer Firefighters' Association Inc. and its predecessor organizations, have owned in fee title the "Arcata Fire Station" located at 631 9th Street in Arcata since 1949. The Arcata Fire Protection District has for many years paid nominal rent fees to the Volunteer organization for use of the facility as a fire station and District administrative offices.

WHEREAS: The Arcata Fire Protection District owns in fee title the "McKinleyville Fire Station" located at 2149 Central Avenue in McKinleyville.

WHEREAS: In 2014 the Arcata Fire Protection District and the Arcata Volunteer Firefighters Association collaborated in a strategic planning process. This included an

assessment of current needs to serve the community in terms of response times, call volumes, and facilities, while at the same time providing the safest possible working conditions and equipment for our employees. A major outcome of the strategic plan was a decision the community could be better served by ceasing plans to build one new fire station on Sunset Avenue in favor of remodeling and modernizing both the Arcata Fire Station and the McKinleyville Fire Station.

WHEREAS: The Arcata Station, constructed in the late 1940s, was not designed to accommodate modern, larger fire apparatus, had no quarters for 24 hour a day on duty personnel, was no longer able to fill the needs of Arcata Fire Protection District administrative offices, and did not meet seismic requirements for essential services structures that are vital to the public safety needs of the community.

WHEREAS: The McKinleyville Fire Station, constructed in 1960, did not fit the needs of current fire apparatus, and did not meet seismic requirements for essential services structures that are vital to the public safety needs of the community

WHEREAS: In 2016 the Arcata Volunteer Firefighters' Association Inc. and the Arcata Fire Protection District collaborated on a capital improvement construction project to remodel and modernize the Arcata Fire Station and to remodel, modernize and add the District administrative offices to the McKinleyville Fire Station so that both stations will be state of the art facilities that will serve the community for many years to come,

WHEREAS: Beginning in 2016 the Arcata Volunteer Firefighters' Association Inc. assumed the construction and project operating costs to remodel the Arcata Fire Station and the McKinleyville Fire Station as follows:

- \$1,272,398 from the Orvamae Emmerson Endowment.
- \$291,663 from the Arcata Sunrise Rotary Community Foundation.
- Lily Lucchesi \$250,000
- \$815,759 from other funds raised by Arcata Volunteer Firefighters Association.
- The Arcata Volunteer Firefighters" Association took on a debt service of \$1,890,063 for capital construction costs to complete the station remodels.
- This plan included relocating the Arcata Fire Protection District administrative offices from the Downtown Arcata Fire Station, owned by the AVFA, to the McKinleyville facility, owned in fee title by the District.
- Construction and project operational costs to complete the projects were as follows:
 - McKinleyville Renovation – \$2,082,564
 - Arcata Renovation – \$2,129,210
 - Station Relocation during Renovation - \$71,750

WHEREAS: The Arcata Volunteer Firefighters' Association is currently invoicing the Arcata Fire Protection District through a separate written agreement at current market rates for rental of the Arcata Fire Station.

WHEREAS: The Arcata Volunteer Firefighters' Association is funding the debt service for the remodels of both stations through rental fees collected from the Arcata Fire Station and it's M Street commercial property. The Arcata Volunteer Firefighters' Association has taken on debt service through a Construction loan that is currently being administered through the Arcata Economic Development Corporation.

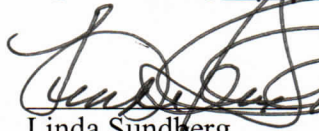
WHEREAS: The fees to rent the Arcata Fire Station charged to the Arcata Fire Protection District are directly linked to the Arcata Volunteer Firefighters' Association's debt service for the station remodels. If, and when, costs for the station remodels debt service can be reduced by refinancing or other methods, the AVFA will endeavor to reduce rental fees for the Arcata Fire Station.

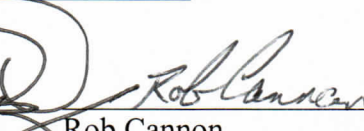
NOW THEREFORE BE IT RESOLVED

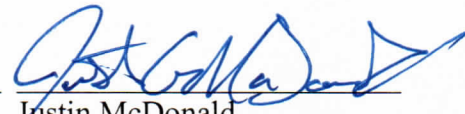
The Board of Directors of the Arcata Fire Protection District wishes to commend the Arcata Volunteer Firefighters' Association and its predecessor organizations, for over 133 years of critical financial and staffing support that has saved the community and District taxpayers in the millions of dollars.

The Arcata Fire Fighters' Association Inc. and the Arcata Fire Protection District further agree to continue the special relationship that has for so many years greatly benefited the citizens of our community. It will remain a priority to continue support for the recruitment and retention of volunteer firefighters and volunteer logistic unit through action and financial support. It will remain a priority for both the Arcata Fire Protection District and the Arcata Volunteer Firefighters' Association to keep searching for new strategies that could reduce the debt service on the Station remodels and which may result in the reduction fees charged to the AFPD for the rental of the Arcata Station.

Signed this day 17th of October 2017.


Linda Sundberg
Board President AFPD


Rob Cannon
Board President AVFA


Justin McDonald
Fire Chief

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

This is a summary of the Arcata Volunteer Board and the Arcata Fire District Board meeting minutes December 2012 through December 2016 associated with the remodeling projects for the Arcata and McKinleyville stations. This is primarily a cut and paste from PDFs with very few edits. Tried to highlight interesting parts.

Board of Directors' Meeting Fieldbrook Fire Station December 12th, 2012

Dave reported that the District Fire Commissioners weren't able to approved the Arcata Station rent increase (from \$3,740 to \$5,000) at the November meeting since it wasn't on the agenda. It will be on the agenda for the December meeting.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting April 16,2013

MONTHLY ACTIVITY REPORTS

10.1 Fire Chief - Interim Fire Chief Justin McDonald

- Construction meetings with Greenway continue
 - It was suggested that we need to work on marketing and community outreach
 - Rob Cannon was appointed to help with Kirk's recommendations.
 - Recommendation to rename the Fire District and the Volunteers

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting October 15, 2013

COMMITTEE REPORTS:

Chief Cowan and Director Tyler reported the strategic planning meetings have been focused on 'facility' meetings - with positive results. Hopefully, this will be complete within 3 meetings.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting Nov 19, 2013

Strategic Planning Process/Draft:

- Kirk Cohune presented the Board with the Strategic Plan Draft proposal. The 7 "findings" are a roadmap on how to proceed. The final plan will have milestones that need to be accomplished for each finding.
- Kirk addressed #7 - name change for the District. He stated that this is one of the major issues that need to be addressed along with "communications".
- He would like to have a public hearing (gathering) for the presentation of the Strategic plan and also address facility questions, similar to the "facility gathering" in October.
- The Board members thanked Kirk for Greenway's direction in the strategic planning process and the facility project.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting Dec 17,2013

Strategic Planning - Final Proposal by Greenway:

- The final proposal is still in draft form, but Greenway will be meeting with the committee to finalize the report.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

Board of Directors' Meeting Arcata Fire Station January 8, 2014

Building Planning Committee: Next meeting with Greenway to be held on 1/13. Plans are being drawn up. Rob and Dave met with the Headwaters Fund Executive Director to discuss Grant and/or Loan opportunities for the Building project, and while Grants are not being made at this time, a loan would be well supported by the Fund Board. A representative of the County was present to discuss the funding available to help with Brownfield clean-up, either through EPA or the County itself, and it appears that this is a viable option at least for a loan, if not a grant. Rob will also pursue information on loans and grants from the USDA as well as a grant from the S-P Foundation. Rob, Dave, Alan, Chief Cowan and Kirk Cohune will be meeting with Edy Vaissade, Patrick Cleary and other representatives of the Humboldt Area Foundation regarding accessing the Orvamae bequest, and perhaps more.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting January 21, 2014 **OLD BUSINESS**

Strategic Planning- Final Proposal by Greenway:

Chief Cowan reported that Greenway is in the final stage of completing our strategic plan - currently working on the 'findings'. The next step is to present to the public group and then to the admin group. Final presentation will be to the Board at the February meeting.

Facilities Taskforce - Building project report:

Greenway continues to meet with the ten person group and is ready to appoint an executive committee. The conceptual drawing are impressive and Chief Cowan will present the drawings at the February meeting. The issues with the property line adjustments at the McKinleyville station are being addressed with MCSD.

Board of Directors' Meeting Arcata Fire Station February 12th, 2014

Building Planning Committee – Met with Greenway on 2/10/2014. Plans and elevations for Arcata Station were shown to and reviewed by the Committee. Next meeting during the week of 2/24 thru 2/28.

ARCATA FIRE PROTECTION DISTRICT BOARD Special Meeting February 25, 2014 **OLD BUSINESS**

Strategic Planning draft by Greenway - Informational Presentation/Discussion:

- Kirk Cohune presented the draft Strategic Plan to the Directors.
- The Volunteers asked Greenway to facilitate information regarding their assets, future leadership, etc., and this will be included in the final packet.
- Director Tyler suggested that a special meeting be scheduled for this single topic.
 - FC Cowan will provide the Directors with Kirk's contact information.
 - Special Meeting schedule for Tuesday, February 25 at 5:15 p.m.
- **Facilities Taskforce - Building projects report:**
- Kirk Cohune from Greenway Partners presented elevations of the proposed update to Headquarters and the McKinleyville stations. The floor plans are complete, but were not presented.
- **Headquarters** - They would like to bring back the "modern era" of the design. A couple of designs with minor variances were presented that should be able to be approved by the

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

City Design Review Committee. The main entrance and the ADA entrance will be in the back of the building due to the ramp requirements. Each design included three apparatus bays and duty officer bay.

- **McKinleyville** -
- Three bay apparatus
- Main entrance will be in the center of building
- Dorms will be in the back of the building
- Greenway will work with the Volunteers regarding the budget and will add and subtract from the designs as the budget necessitates.
- The projects will start with the McKinleyville station, then moving Administration to McKinleyville. After relocation of staff, construction can begin at Headquarters.
- Greenway is currently negotiating an easement with MCSD for a 12 inch strip currently owned by Pierson Family Trust.
- Director Tyler requested Kirk bring back the updates for the March meeting.

ARCATA FIRE PROTECTION DISTRICT BOARD Special Meeting March 13,2014

OLD BUSINESS

Continued Discussion of Strategic Planning draft:

Kirk Cohune and Melanie Barnett from Greenway Partners facilitated the discussions:

Tonight's discussions will include topics 6, 7 and 8 from the draft strategic plan - items related to Volunteer/District issues.

- Building project - Volunteer's hold the assets.
- We are not getting long lasting volunteers - need a way to shift - find a direction
- After the building projects are complete- then what? What do they do? 2015 thru 2019
- Who will be responsible for maintenance if not the Volunteers?
- **What about the McKinleyville station and funding?**
- **Humboldt Area Foundation funds discussed - putting funds towards McK and Headquarters in addition to the funds the volunteers already have.**
- Annual operating funds needed by the Volunteers is estimated at \$20,000 for operating fund. (acct/attorney costs, antique fire apparatus, insurance, worker' s comp., social and meeting events, fundraising events, misc. supplies.) If no rentals there would be an approximate \$15,000 shortfall. Maybe decrease district rent if Volunteers want to stay in the property owning business.
- **The Volunteers shortfall should be the District rent and District is responsible for maintenance.**

ARCATA FIRE PROTECTION DISTRICT BOARD regular Meeting April 15, 2014

OLD BUSINESS

Update on the Arcata and McKinleyville station building projects:

- There was a meeting last week with Board representatives, Volunteer representatives and Greenway . Arcata Station - conceptual drawings had been reviewed and it was decided that we needed an elevator - but after further discussion with Greenway it was decided that the second level was a non-public area, so an elevator was not needed.
- McKinleyville - still working on site issues .
 - Working with the Pierson family to resolve the 12-inch easement.

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- Chief Cowan has meeting with MCSD next week to discuss easement.
- Chief Cowan stated that Greenway is working hard and that the only thing that will keep us from the target date is us (Volunteers and District), not them.

Board of Directors' Meeting McKinleyville Fire Station June 10th, 2014

- **Building Planning Committee** – Kevin reports that this is moving forward quickly but no recent updates. Kirk (Greenway Partners) reports that Kelli (Arcata Economic Development Corporation) is finalizing her review and will be making a recommendation to fund the whole (construction) loan amount to their Loan Committee. Kirk will keep everyone posted on the process.
- The Fire District will be going to the MCSD in July to (hopefully) finalize the extra easement on the east side of the McKinleyville Station project. HCSO is OK with not having routine access through the easement. A gate may be installed for their occasional access for larger vehicles.

ARCATA FIRE PROTECTION DISTRICT BOARD regular meeting July 15, 2014

OLD BUSINESS

Update on the Arcata and McKinleyville station building projects:

- There was an article in the Mad River Union this week regarding the McKinleyville re-hab project.
- Today there was a meeting with Greenway regarding facilities planning. Current plans are to start the McKinleyville project late summer and Headquarters in late fall.
- The letter to AEDC regarding a loan was revised, signed by Chairman Davis and sent to the Volunteer President for signature.

Board of Directors' Meeting Mad River Fire Station July 9th, 2014

Building Planning Committee – Desmond reported that AEDC has approved the construction loan for the building projects. He and Kevin will be meeting with AEDC to finalize signing documents.

There is a meeting between Arcata Fire and Greenway scheduled for July 15, 16 or 17. More info to follow.

Special Board of Directors' Meeting Mad River Fire Station July 26th, 2014

Meeting called to order at 10:00 am by AVFD/AVFA Boards Chair Kevin Pelascini. Other Board members present were AVFD/AVFA Boards Vice Chair Jon Busher, AVFD/AVFA Finance / Fundraising Chair Rob Cannon and AVFD/AVFA Membership Chair Marcus Lillard. Others present were AVFD/AVFA Secretary-Treasurer Alan Davis and AVFD/AVFA Past President Dave White.

New Business: This special meeting was called to discuss the construction financing needs for the modernization of the Arcata and McKinleyville stations as well as to review the proposed building construction loan document from AEDC (Arcata Economic Development Corporation).

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(document attached) There was much discussion about using the 9th St. property for collateral, percentage breakdown on M St. and/or 9th St. collateral assignment, need for defined budgets on the two projects and the need to meet directly with Kirk Cohune (Greenway Partners) and Chief Desmond Cowan on these matters.

Those present were surveyed as to their availability for such a meeting. Secretary-Treasurer Davis was directed to email Kirk and Desmond as soon as possible to try to schedule such a meeting ... hopefully on Tuesday (7/29) at 5:30 pm. The email was to include some of these discussion points so as not to catch Kirk or Desmond unprepared for the meeting.

Special Board of Directors' Meeting Arcata Fire Station July 29th, 2014

Meeting called to order at 6:00 pm by AVFD/AVFA Boards Chair Kevin Pelascini. Other Board members present were AVFD/AVFA Board Vice Chair Jon Busher, AVFD/AVFA Finance / Fundraising Chair Rob Cannon, AVFD/AVFA House Chair James Stewart and AVFD/AVFA Membership Chair Marcus Lillard. Others present were AVFD/AVFA Secretary-Treasurer Alan Davis, AVFD/AVFA Past President Dave White, AFPD Chief Desmond Cowan, AFPD Asst. Chief Justin McDonald, AFPD Battalion Chief Sean Campbell and Kirk Cohune (Greenway Partners).

AEDC Financing Commitment Letter This special meeting was primarily called to discuss the construction financing process for the modernization of the Arcata and McKinleyville stations as well as to review the proposed building construction loan document from AEDC (Arcata Economic Development Corporation).

(document attached) All sections of the AEDC letter were discussed and clarified by Kirk. Dave said that he'd contact Bryan Gaynor regarding reviewing the commitment letter. Alan agreed to arrange for upcoming audits of both AVFD and AVFA. **A lease agreement between AVFD and AVFA is required as per the AEDC financial commitment letter.** Kirk will create a cost breakdown for both projects ... this will also assist Rob in seeking other funding sources.

Motion by AVFD/AVFD Membership Chair Marcus Lillard to accept the \$1.25M contract (financing commitment) from AEDC with AVFD/AVFA President Kevin Pelascini, AVFD/AVFA Past-President Dave White and AVFD/AVFD Secretary-Treasurer Alan

Davis reviewing sections all corrected sections before signing. Seconded by AVFD/AVFD Board Vice Chair Jon Busher Motion passed 4 ayes, 0 nos, 1 abstention.

Rescheduling August AVFD/AVFA Board Meetings. By consensus, the Board approved rescheduling the August AVFD/AVFA Board meeting to Thursday (8/14/2014) at 5:30pm at the Mad River Station.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting August 19, 2014 **OLD BUSINESS**

Update on the Arcata and McKinleyville station building projects:

- Chief Cowan has been talking with neighbors re: reversing the traffic flow in the alley

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

- Headquarters project is time consuming and is meeting a few more obstacles with the city than the McKinleyville project through the County.
- City will be requiring an ADA sidewalk in the front of the building at a substantial increase to the cost of the project.
- Historical Design Review for the Headquarters project is schedule for August 27.
- The final details of funding the McKinleyville project is being discussed with the Volunteers and the District.
- ADEC want to see an agreement with Volunteers and District regarding rent. This is in process.
- Big issues - can stay here while they do the work?
 - Found the Busch Geo Technical building at 6th and I
 - 6 offices, bathroom, kitchenette, parking lot that can be fenced
 - Keeps us in the core response area
 - Proposal contingent with approval of Board
 - Offered owners \$500 per month until Nov. then \$1,500/owner countered with \$800 and \$2000
 - Looking to bring proposal back to Board with this agreement.
 - Are they willing to lease for a year? Chief asked for only 6 months - Board asked for a year's lease and addendum that if there is a buyer within the one year period, we cannot be displaced.
 - Also add to the lease an option for early termination of lease,
 - Board recommended that we move forward and approve Chief to sign agreement to include the \$2,800 refundable deposit.
 - Where will we put our overflow? - Bayside and M Street
 - What about insurance - ask if the property owners will carry the insurance.
 - Make sure it is written into the lease who is responsible for building maintenance issues.
 - Agendize next month for the lease because over \$5,000.

Board of Directors' Meeting Mad River Fire Station August 14th, 2014

AEDC Construction Loan – The Board reviewed the status of the AEDC construction loan paperwork. Alan reported that he spoke to Kirk earlier today regarding the commitment letter. Kirk had requested that Kevin and Alan review the AEDC letter as to who is handling each condition and get back to Kirk with those assignments. Then, he'll handle completing the loan process with AEDC.

Building Planning Committee – Arcata Station plans have been submitted to City Public Works. Sean reported that Fire Admin, Greenway and Pacific Builders recently met with the City of Arcata on the proposed modernization. The City (mostly Doby Class) had numerous problems with the plan as submitted. Sean reported that the meeting with the City at times was contentious. However, by the end of the meeting most issues had been addressed and things are looking up ... it's still a work in progress.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting September 16, 2014

OLD BUSINESS

Presentation by Greenway Partners of the Strategic Plan Findings:

- Kirk Cohune presented the Final Strategic Plan Draft with integration of comments he has received.
- Kirk requested the Board review the final draft and forward comments before next meeting. If there are major issues please give Kirk a call.
- The draft is missing final formatting, pictures, public outreach.
- A public meeting will be scheduled as previously discussed.
- Kirk stated this is a much different organization from start of project to finish.

Update on the Arcata and McKinleyville station building projects

- Everything is in order to obtain the demo permit. Plans have been sent to engineers .
- How much rot is in the building?
 - Next week - holes will be drilled in walls to find out the extent of damage.
- Initial demo will be to gut center of building and get a roof back as soon as possible before winter sets in .
- Will keep Board informed of progress .
- Neal Narayan will have a couple cameras installed to video the construction process. Pictures will be posted on our website.
- Where are we with McKinleyville? Chief Cowan replied "Secondary to this, but will be a much faster project."
 - This site drives what is left for the McKinleyville station (financially).

Board of Directors Meeting Arcata Fire Station September 17, 2014

President Pelascini and Chief Cowan reported on the loan process with AEDC. Discussion followed on how to pay the bills for equipment and work on the fire stations update. M/ Lillard, S/ Busher, to have Kirk Cohune of Greenway be the central collection point for bills for the updates. A Purchase Order will then be submitted to the AVFD Secretary/Treasurer for payment.

Yes: Lillard, Stewart, Busher, Pelascini. No: None. Motion passed.

Moving out of Arcata Station - Pelascini and White will meet at the Arcata Station on 9/26 or 9/27 to make decisions on the disposition of AVFD property. Some will be stored, some may be sold or otherwise disposed of. Moving day will be October 5th. Member assistance is required.

Chief Cowan requested a meeting with President Pelascini to discuss future Fire District rent. They will set it up.

Board of Directors' Meeting McKinleyville Fire Station October 8th, 2014

AEDC Construction Loan – The AEDC loan is in place ... when we need it. Rob asked for a copy of the loan documents to assist him in applying for a grant from Sierra Pacific Foundation.

AVFD & AVFA Audits – The AEDC loan package requires AVFD and AVFA to have annual audits during the life of the AEDC construction loan. Martin, Hutchison & Hohman, CPAs have conducted recent financials audits of AVFD (501(c)(3)). They submitted engagement letters (bids) for conducting financial audits of AVFD & AVFD (501(c)(4)) for 2014.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

Moving Out of Arcata Station – Sean gave an overview of the moving out project. Most everything is packed. Wednesday (10/15) from 5pm to 8pm will be the final packing project. Everyone's assistance is required. All AVFD staff will be moved to and stored at M St. or the Bayside property. There will be an "Estate Sale" on Sat/Sun (10/18 & 10/19). All Estate Sale proceeds go back into the construction funds. On Monday (10/27) at 12:15 pm, there will be a Demolition Party celebrating the beginning of construction. All members and Senior Exempts (along with numerous community members) will be invited.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting October 21 , 2014

Update on the Arcata and McKinleyville station building projects:

- District Office and crew have now moved into the Busch Bldg.
- Arcata Station is now fenced off and only a few items remain that were not sold in the "estate sale".
- Invitations to the "demolition event" based on list we used on department events. 12:15p.m event/demolition
- Director Tyler asked how the party was to be funded. Reply by Chief Cowan: \$1000 out of our budget and balance to be paid by Greenway. The Chief wanted this to be more of an event rather than a token ceremony.
- Kirk Cohune: Building permit will be issued on Friday and the building plans have been finalized. Greenway will be purchasing the siren and will find a proper home for it.
- **Plans for the McKinleyville project are in progress but the budget for this project is pending the cost of the Arcata project.**
- Director Tyler asked about the disturbing the foundation and driveway. The driveway will be revamp for levation and ADA standards for a sidewalk Ninth Street will become a one-way street.

Board of Directors' Meeting Mad River Fire Station November 12th, 2014

Building Planning Committee – Kevin reported that they have reviewed the latest version of the plans with Greenway and they were very impressive. Justin reported that Pacific Builders has conducted walk-throughs with possible subcontractors.

Organizational Names for 501(c)(4) and 501(c)(3) – During the AVFD/AVFA Strategic Planning meetings with Greenway and during the District Strategic Planning meetings with Greenway, all participants agreed that a name change for the 501(c)(3) ... currently "Arcata Volunteer Fire Department, Inc." ... would be beneficial in reducing the public's confusion regarding what entity was the actual fire response agency. The Board discussed possible names. The Board agreed that the name that best described the overreaching volunteer organizations was "Arcata Volunteer Firefighters' Association". However, this name is currently legally assigned to the 501(c)(4) ... "Arcata Volunteer Firefighters' Association, Inc.". The Board briefly discussed ways to "rebrand" the two volunteer organizations. This discussion will resume at the December 10, 2014 AVFD & AVFA meetings of the Boards of Directors.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting Dec 16, 2014

Update on the Arcata and McKinleyville station building projects:

- Plans are now back to outside plan checker
- Looking at a couple of options of encapsulating the floor or finding an agency with a reasonable bid to remove the flooring.
- Nick Lucchesi said nothing will happen until after first of the year.
 - Waiting for building permits.
 - Work going on in the background
- Code changes have necessitated other changes
- Re: McKinleyville renovation - It will complicate construction if we live in the old building. Options are being explored of a rental at Rainbow Storage or housing at USCG. Both have pros and cons.

Boards of Directors' Meeting Mad River Fire Station January 14th, 2015

Building Planning Committee – Moving forward quickly. New Life Services is in the building now handling asbestos abatement. Pacific Builders will begin construction following.

Boards of Directors' Meeting Mad River Fire Station February 16, 2015

Building Planning Committee – Discussion regarding ongoing work at Downtown Station, budgets and finances. Board Chair Pelascini will contact Chief Cowan tomorrow to discuss setting up a meeting of stakeholders to include Greenway, Admin, District and Volunteer Board Members for a progress report on the Building Project, budget and finances. Tentative date of Monday, 3/2, 5:30 pm at Arcata Station or Greenway. Details to follow.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting February 17, 2015

NEW BUSINESS

Request for Board member(s) to act as a liaison with volunteers and Staff or Building Projects:

- Important to have the Board involved in the building projects. Chief Cowan requested one or two Directors be included in meetings Greenway regarding the projects. They can then act as a conduit for information to the other Directors.
- Directors Lindstrom and Davis volunteered to be the Board representatives.

Boards of Directors' Meeting Mad River Fire Station March 11, 2015

Building/Planning Committee: Nothing to add to the recent e-mail update from AC McDonald.

Boards of Directors' Meeting Mad River Fire Station April 8th, 2015

AVFD / AVFA Strategic Planning – Alan suggested that the Board create a committee to work on planning for the process and the end goal for the volunteer organization(s). This is needed as we move toward completion of the construction projects and realigning two (2) volunteer organizations. The discussion should include but not limited to Arcata station rent (or no rent), retaining (or not retaining) ownership of the Arcata station, utilities, insurance, volunteer organization funding, etc. Kevin appointed Jon Busher and Rob Cannon to work with him on this project.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

Building Planning Committee – Moving forward quickly. Siren now removed. Steel beams over app room installed.

ARCA TA FIRE PROTECTION DISTRICT BOARD Regular Meeting May 19, 2015

NEW BUSINESS

Public Hearing/Discussion of Proposed Funding Measure and first Reading of Ordinance 15-16, an ordinance of the Arcata Fire Protection District proposing uniform schedules and rates for a special tax for fire protection and prevention services, by title only:

- There was a community member question re: new building funding vs. special tax
 - Explanation by staff that a Benefit Assessment or Special tax are not part of the funding of the building projects. This is NOT a Special Tax for building funds.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting June 16, 2015

Building Update:

- The bell was installed today.
- A lot of work being done - still hopeful for a move in date of end of July
- **The McKinleyville projection will start upon completion of Arcata Headquarters renovation.**
- Striker for the bell was funded by a donation from the Marion Cook Estate in memory of Rollo Guthridge (past Board Member), and in honor of Ross and Justin McDonald (current Lieutenant/Assistant Chief) and Dennis McDonald (past Board Member) all family members of Mrs. Cook.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting July 21 , 2015

OLD BUSINESS

Building Update:

- Target completion date of Headquarters is August 25.
- The bids for the McKinleyville project will be sent out in August. The plans are only 80% complete.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting August 18, 2015

OLD BUSINESS

Building Update:

- August 28 completion target date - give or take a week or two
- Brief dedication ceremony will be prior to move in day.
 - The day we do the dedication is the day we move back in.
- At completion of the Arcata Station, the McKinleyville Station remodel will begin.
 - Grading permit will be pulled out of the packet to complete before it rains.
 - News release will be sent out explaining the grading to beat the winter weather with construction to follow.

NEW BUSINESS

Extend Lease of 905 6th Street:

- McK project will not be completed until April 1 - Ms. Busch would like a 6 month lease, paying entire 6 month rental fee initially, then month to month after that.
- Chief Cowan requested that the Board authorize a new lease through July then month to month at the original monthly rental fee. • Board unanimously approved.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting September 15, 2015

OLD BUSINESS

Building Update:

Assistant Chief McDonald has put a huge amount of effort, time and dedication into this project. There are many corrections to the completed building that needs to be redone. These corrections have been marked with blue painter's tape. There are some individuals that are not happy with the need to correct the mistakes.

The apparatus bay floor needs to be completely refinished as the contractors trashed the original finish. We will not accept the project as completed until the floor is completely finished.

Baurer Air Compressor will be installed this Thursday and phone lines will be installed sometime this week.

Hopefully the building will be completely done by this Friday- will wait and see!

Change orders have been absorbed by Pacific Builders

The McKinleyville project has not gone to bid yet.

- Site prep will take another two weeks.
- Full plan sets will be sent to the County by the end of October then out to bid.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting October 20, 2015

OLD BUSINESS

Building Update:

- Engine company has moved into Arcata Headquarters.
- List being made of building issues to correct and supplies to be purchased.
- Overall - everything is running smooth.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting November 17, 2015

OLD BUSINESS

Building Update:

- Work is under way on site work
 - o This is funded by the Volunteer association
- Site work is done and waiting for approved plans to come back from the County
- After plans are approved the project will be put out to bid

MONTHLY REPORTS:

District Related Activities & Fire Prevention - Chief Cowan

- McKinleyville Station ground work is complete - BC Campbell was authorized to buy a banner stating "that no public funds are being used . . ."
- Chief has met with President Pelascini and the Volunteer Board regarding rent for Arcata. For now it will be approximately \$1000 per month.
- Chief Cowan would like to move the Board meetings back to the Arcata Station starting with the February 20 16 meeting.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting December 15, 2015

OLD BUSINESS

Building Update:

- Still waiting for McKinleyville station plans to be returned from the County

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

- A banner, indicating that no tax dollars are being used for the McKinleyville station renovation, has blown down but it will be reattached to the fencing at the McKinleyville station .
- Director Lindstrom stated that at last February's meeting the Board asked to receive biweekly updates from Greenway on the building projects and all they are receiving are monthly updates from staff at Board meetings. **He requested that Greenway comply with the request and that financial information be included. Chief Cowan said he would talk with Greenway.**
 - The McKinleyville project was delayed until after the Arcata station was complete.
 - The McKinleyville project will have to be scaled back, but until the bids are back it is not certain to what extent.
- **Director Lindstrom asked if Greenway was hiring Pacific Builders as project manager.** Chief Cowan stated that Greenway had asked Nick Lucchesi to review the BID packet and not to be project manager.
- Director Lindstrom asked the total cost of the Arcata station project. Chief Cowan replied he would present the total cost at the January Board meeting. In addition to the total cost, Director Lindstrom also asked for the total amount of funding initially.
- Director Sundberg asked if the entire crew has moved out of the McKinleyville station. - Response: Yes, but there is still one engine being stored at the Central Avenue station.
- Was there a solution for the apparatus floor in Arcata? Response: They are working on it.
- The BID process for the McKinleyville project is somewhat different than it was for Arcata. The McKinleyville BID chosen must be a "responsible low BID".

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting January 12, 2016 **OLD BUSINESS**

Building Update:

- Greenway and Rod Nakamoto have been asked to provide the Board with updates on the building projects.
- Chief Cowan met today with Rod Nakamoto, Humboldt Area Foundation and Greenway.
 - Funding for the projects is through Volunteers.
 - The building plans for the McKinleyville project are complete and we are waiting for a meeting with Arcata Economic Development. The Volunteers will be requesting another \$400,000.
 - Patrick Cleary from HAF said every year the Volunteers could ask for up to \$100,000. through the Orv Mae Foundation
 - There may be a window in about 10 years that the loan will be paid down enough that the Volunteers could sell the M Street property if they chose and pay off the debt.

Arcata Volunteer Firefighters' Association, Inc. Board Meeting Jan 13, 2016

Oral Communications:

Chief Cowan announced that he will be stepping down from his position as Chief effective June 21, 2016.

Chief Cowan also summarized meetings with the Patrick Cleary, Director Humboldt Area Foundation, and Kirk Cohune, Greenway Partners, which he and Rod Nakamoto attended reviewing the need for additional funding for the McKinleyville station renovation project. Chief Cowan relayed that HAF had significantly reduced the amount of additional

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

funds which they were willing to commit to the McKinleyville renovation project. Director Cleary requested that AVFA prepare and submit a letter requesting additional funds from the Orvamae Fund which could be presented to the HAF board of directors. Kirk Cohune was going to prepare the letter.

New Business:

Purchase of chair leg protectors for the Arcata station.

Rob Cannon moved to purchase leg protectors for the chairs at the Arcata station.

Seconded

Motion passed.

Funding the McKinleyville station renovation cost shortfall.

Discussion focused on increasing the amount of loan funding available from the Arcata Economic Development Corporation and going back to the Humboldt Area Foundation for additional grant funding. Rob Cannon is working on identifying other funding sources.

ARCATA FIRE PROTECTION DISTRICT BOARD Regular Meeting February 16, 2016

OLD BUSINESS

Building Update:

- Building plans are currently on hold. The Volunteers are waiting for a letter of commitment from the Humboldt Area Foundation which would allow the Volunteers to request funds from the Orva Mae Emmerson account to help pay off the loan debt.

Arcata Volunteer Firefighters' Association Board Meeting February 26, 2016

Funding the McKinleyville station renovation project shortfall update.

Rod reported that Humboldt Area Foundation had been approached to determine the possibility of obtaining additional Orvamae Emmerson funds for this project. The Humboldt Area Foundation responded with a letter stating that support for the Arcata Volunteer Fire Department was one of four areas which the fund was to focus support. Because of this stipulation in the Fund, Humboldt Area Foundation stated that the department could apply annually for grant funds. Currently, we have a non-revolving line of credit for \$1,250,000. Based on the current income level and a 30 year loan at 4.5%, it appeared that the organization could meet its monthly mortgage payment. However, if the loan amount was increased, it would be increasingly difficult for the organization to make the monthly payment and pay its other financial obligations. The board would need to increase the monthly rent for the 631 9th Street property to cover the deficit. The bid package is out and closed on March 16, 2016. The board will review the bids when they are available.

Building Planning Committee – Pelascini, Cannon, White

The McKinleyville station renovation project bid package is out and bids must be received by March 16, 2016.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

Arcata Volunteer Firefighters' Association Board Meeting March 9, 2016

Funding the McKinleyville station renovation project shortfall update.

Rob Cannon reported that he is awaiting the return of construction bids to determine how much additional funding is needed. Rob has completed most of the Humboldt Area Foundation's request for funds application. All he needs are the numbers to plug in. The bid window closes March 16, 2016.

Rob is also pursuing Anne Pierson for a substantial donation to the building fund.

Chief Cowan reported that 8 general contractors and 3 or 4 subcontractors had attended the project walk through.

Arcata Volunteer Firefighters' Association Board Meeting April 13, 2016

McKinleyville station renovation project update.

- Kirk Cohune (Greenway Partners) and AC McDonald provided an update on the project. Greenway Partners and Fire District administration have been coordinating with Pierson Construction Company to reduce the cost of the project. Currently, efforts have resulted in a cost savings of \$217,048.00. These savings have come as a result of eliminating design features, reusing fixtures from the McKinleyville station and changing design of nonessential project features. Additional savings could be obtained from PG&E rebates and adhering to the net 10 payment schedule. "Net 10" meaning that once bills are received AVFA has 10 days to get a check cut to the vendor which could result in approximately \$30,000 in savings. Currently, revised Pierson bid is \$1,625,852.00.
- The Arcata apparatus bay floor repair bids came in substantially lower than expected at approximately \$29,000.
- As the loan was written, we have used one year of the three years of interest only payments. This leaves two more years of interest only payments after which AVFA will start making interest and principal payments.
- Rob Cannon reported that he should hear from HAF on about April 22, 2016 about the grant application.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting March 15, 2016

OLD BUSINESS

Building Update:

Seven Contractors were present for the site walk last week. They have asked for an extension in the BID deadline which was approved and extended an additional 8 days.

Arcata Volunteer Firefighters' Association Board June 3, 2016

Finance/Fundraising - Cannon

Rob Cannon reported that Humboldt Area Foundation had awarded the Association \$25,000 from the Orvamae Emerson Fund with the stipulation that AVFA not request additional funds for at least the next two years.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

Arcata Volunteer Firefighters' Association Board July 13, 2016

Monthly Financials

McKinleyville Renovation Rod reported that work started in June and to we have submitted \$52,421.95 to the AEDC against our \$1.25 million line of credit. Next month's bill should be substantially larger. With the Net – 10 pay plan we were having problems with the AEDC releasing payment in time. Now the plan is to have PICO provide an estimate of the charges for the month by the 16th. The AEDC will initiate release of funds at that time and by time the actual bill comes the funds will be close to release.

The second \$750,000 loan is still being processed. It is waiting for the 2015 Audit of AVFA and AVFH books to be completed. All documents requested by Martin and Hutchison have been submitted.

631 9th Street, Arcata Monthly rent increased from \$1,100 to \$3,450 in July. Expecting rent for August to be \$5,450. We are awaiting word from Chief McDonald about when the District will take over the property insurance.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting April 19, 2016

OLD BUSINESS

Building Update:

- Kirk Cohune from Greenway Partners updated the Board:

For the McKinleyville project:

- There were 7 bidders and 4 final bids were received.
- Pierson Company was the low bid.
- The decision to go forward is pending the Volunteer's approval.
- There is some equipment is not part of the bid, but will be paid for by the district.
- Pierson's will start within 30 days after notice to proceed after getting insurance documentation and signed contracts. (Estimated start date is June 1) Time to completion will be approximately 4 months.
- If the Volunteers do not act ASAP, we will lose Pierson's availability to start on June 1.
 - Funding issues - there is money to be lent, but do they want to accept, without a pathway to repay.
 - Rob Cannon is working with Edy through the Humboldt Area Foundation for a \$25,000 per year commitment.
 - Greenway will cut their fee in half to help the cause.
- Question was asked what the cost overrun for Arcata was - Reply: over \$300,000 in overruns.
 - Majority related to discovery process of old building and essential facility requirements.
- During the repair of the Arcata apparatus bay floor the equipment will be secured in the fenced backyard.
 - We now have the app. bay repair proposal.
- Director Lindstrom stated that McKinleyville is the District's property and we need to make sure the funds are in place before the building proceeds.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

Volunteer Firefighters - Dave White

- Concerns from the Volunteers as to where to cut costs and come up with the funding for the McKinleyville project.

Report out:

2. The Board has given the Fire Chief the authority to finalized the agreement between the Arcata Fire Protection District and the Volunteer Association .

ARCATA FIRE PROTECTION DISTRICT Regular Meeting May 17, 2016

OLD BUSINESS

Building Update: Chief Cowan reported that the floor at the Arcata station is being reinforced. Also, the contract with Pierson Company has been signed by the AVFA and work is anticipated to start in a week. BC Gomes reported that the McKinleyville station will be emptied out so work can start.

Director Sundberg inquired as to the floor repair and Chief Cowan provided a brief review of the process and cost.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting June 14, 2016

OLD BUSINESS

Building Update:

- Corner stakes have been placed in the empty lot.
- New Life Services started asbestos abatement today
- Pierson's starting to gut the inside of the station

NEW BUSINESS

Discussion and approval of Fire Chief's contract:

A Board subcommittee has worked with Chief McDonald and apprised the Board of the contract details. Contract has also been reviewed by legal counsel.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting June 23, 2016

NEW BUSINESS:

Discussion regarding adopting Resolution 16-163, Exception to the 180-Day Wait Period for Sally Lindke.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting July 19, 2016

3. ATTENDANCE AND DETERMINATION OF A QUORUM

Vice President Davi s, Secretary Dennis Lindstrom and Directors Steve Tyler and Elena David were present. President Linda Sundberg was absent.

Additional District staff included [Fire Chief Justin McDonald](#), Battalion Chiefs Campbell and (Interim) Gomes and [Board Clerk, Becky Schuette](#).

6. OLD BUSINESS

6.1 McKinleyville Building Update:

Rob Cannon, Arcata Volunteer Firefighters Association (AVFA) President spoke at length about the status of the McKinleyville Station remodel and status on the loans. AVFA Secretary Rod Nakamoto also provided information on the loans and loan applications. The two advised that they are close to getting the second loan approved for \$700,000. The first loan is through AEDC and is for \$1.25 million and of that, \$300,000 has been spent. This first loan was interest only up through April 2018. After that the

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

balloon payment comes due but the loan will be restructured to a long term debt. Both loans will be combined and then termed out. There are enough funds on hand to pay the current debt through April. Approximately \$1.67 million will be financed in April of 2018.

- Rent is coming in on the M street property. Sunset property has been sold and is fully paid.
- Other sources of funding are still being sought.

Arcata Volunteer Firefighters' Association Board Meeting August 3, 2016

Monthly Financials

McKinleyville Renovation Rod reported that work started in June and to we have submitted \$52,421.95 to the AEDC against our \$1.25 million line of credit. Next month's bill should be substantially larger. With the Net – 10 pay plan we were having problems with the AEDC releasing payment in time. Now the plan is to have PICO provide an estimate of the charges for the month by the 16th. The AEDC will initiate release of funds at that time and by time the actual bill comes the funds will be close to release.

The second \$750,000 loan is still being processed. It is waiting for the 2015 Audit of AVFA and AVFH books to be completed.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting August 16, 2016

9. 8 Volunteer Firefighters - AVFA Representative Rob Cannon

- AEDC was presenting to their board for the second loan for the McKinleyville station . They had been waiting on District financials (audit)
- Construction in McKinleyville continues

Arcata Volunteer Firefighters' Association Board Meeting September 14, 2016

To date, AVFA had **committed \$582,323.15 to the McKinleyville renovation** project.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting Sept 20, 2016

9.8 Volunteer Firefighters - AVFA Representative Jeff Schwartz

- Building project and the payment:
 - Continue to work toward a 2% discount.
 - The build is still within budget.
 - December 2 was the most recent completion date.
 - Thursday progress meetings at Greenway at 2pm
 - AEDC approved loan and it now goes to the board for approval on Sept 27

Arcata Volunteer Firefighters' Association Board Meeting October 13, 2016

Secretary/Treasurer Report - Nakamoto

Rod reported AEDC had given final approval for the second loan in the amount of \$750,000. It should take a couple of weeks to get the final paperwork.

The process in place to get the Pierson Company bill paid within the 10-day window (in order for AVFA to receive its' discount) is working well.

To date, AVFA had **committed \$748,891.21 to the McKinleyville renovation** project.

Review of AVFD/AVFA and AFPD meeting minutes 2012 Thru 2016

ARCATA FIRE PROTECTION DISTRICT Regular Meeting October 18, 2016

9. MONTHLY ACTIVITY REPORTS

9.1 Fire Chief's Report - Chief McDonald

McKinleyville Station Project - No significant updates with the project. The new estimated completion date is December 8th. Hoping to get a walk through for the Directors sometime in November.

Arcata Volunteer Firefighters' Association Minutes November 17, 2016

AEDC Loan: The loan contract should be ready this week or next week. Interest will be 7.5%, payments will be interest only. The current loan has \$254,000 left available. The \$25,000 HAF grant has been spent on the building project.

McKinleyville Station Open House: The Chief is open to an open house once the station remodel is complete.

ARCATA FIRE PROTECTION DISTRICT Regular Meeting Nov 18, 2016

9. MONTHLY ACTIVITY REPORTS

9.1 Fire Chief's Report - Chief McDonald

McKinleyville Station is still scheduled for December 8 and we have been reassured that we will be in before January.

9.4 Volunteer Firefighters - AFVA Representative Rob Cannon

- McKinleyville Station at December 8, more or less on budget Loans still look good
- \$25,000 grant from HAF Grant has been utilized
- Pierson is saving money where they can without sacrificing quality on the McKinleyville Station

ARCATA FIRE PROTECTION DISTRICT Regular Meeting Dec 13, 2016

10. MONTHLY ACTIVITY REPORTS

10.1 Fire Chief's Report - Chief McDonald

McKinleyville Station Project - Move in day will be December 16th. We are waiting on a final certificate of occupancy before we can open the building to the public. Once we are certified for public occupancy, we will set the date for a grand opening. One hundred and ten yards of concrete was poured for the front ramp. Asphalt may go in Thursday if the weather cooperates. Hoping to reopen to the public December 27th • Engine can go over the concrete after two weeks.

10.4 Volunteer Firefighters - AFVA Representative: Jacob Monroe McKinleyville Station substantial completion date is Friday, December 16th, with the total estimated cost \$1,868,665. Second loan completed for \$750,000 at 7.5%, which was a little higher than expected, but AEDC will try to package both loans so the balloon payment comes due at the same in three years. Until then it is interest only payments. They will try to refinance prior to that.

Arcata Volunteer Firefighters' Association Board Meeting December 14, 2016

- McK Station Open house: The District is moving in December 16. Open House date to be set after that. Parking lot will still be under construction for a while.

Date: January 9, 2024
To: Board of Directors, Arcata Fire District
From: Justin McDonald, Fire Chief
Subject: Fire Chief's Monthly Report

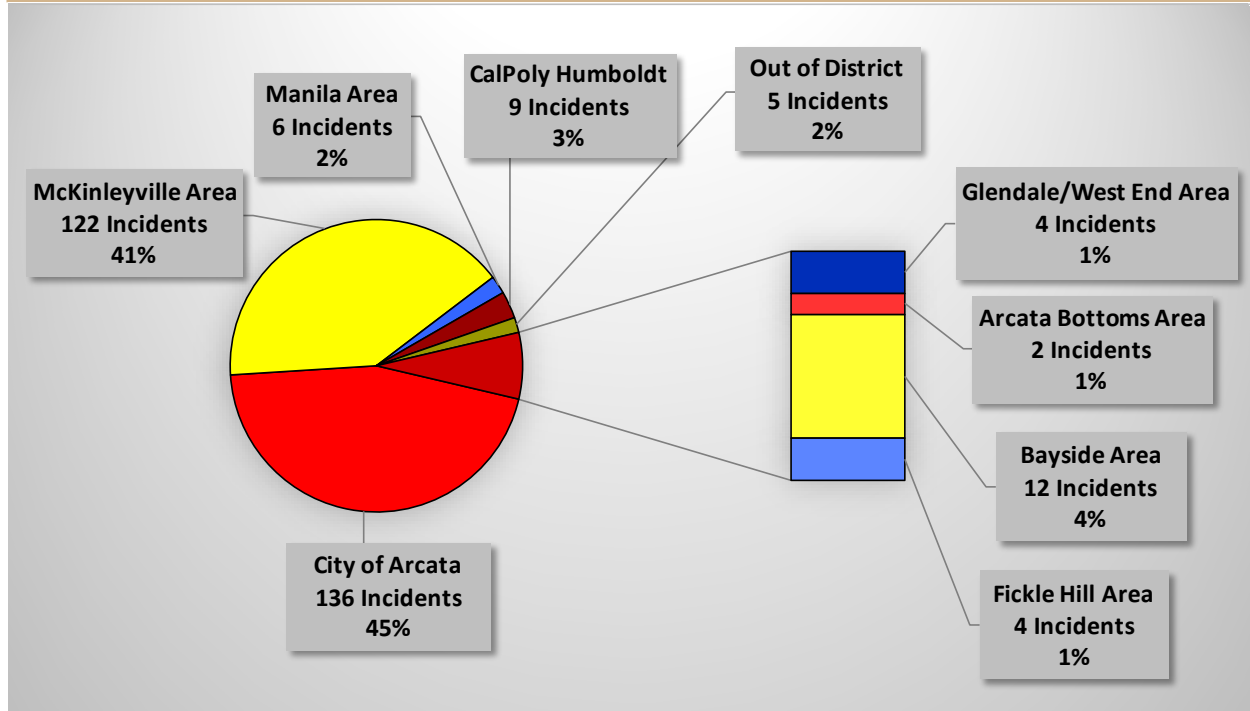
Monthly Incident Activity

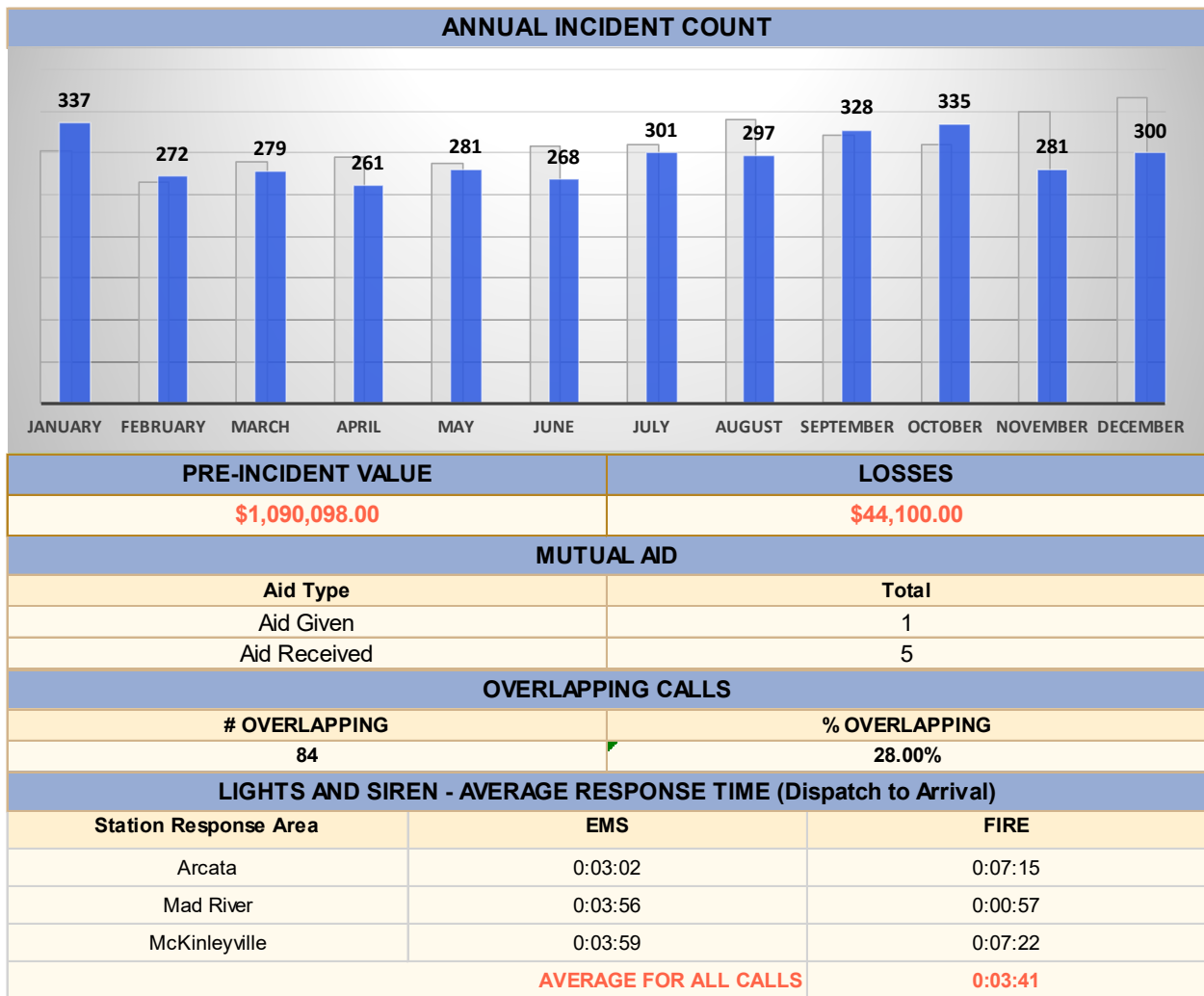
December Notable Incidents

- 12/09/2023 2400 Blk Penn Ave, McKinleyville; RV Fire with a total loss
- 12/21/2023 200 Blk Bazemore Lane, Trinidad; Auto Aid provided to CalFire for Structure Fire.

MONTHLY INCIDENT COUNT		
Fires	11	3.67%
Overpressure rupture, explosion, overheat - no fire	0	0.00%
Rescue & Emergency Medical Service	174	58.00%
Hazardous Condition (No Fire)	10	3.33%
Service Call	23	7.67%
Good Intent Call	47	15.67%
False Alarm & False Call	35	11.67%
Severe Weather, Natural Disaster, & Other	0	0.00%
Incomplete		0.00%
TOTAL	300	100.00%

INCIDENT COUNT BY ZONE





Monthly Administrative Report

Station Signs – Nothing new to report

Measure F Committee – There was a scheduling conflict with the second meeting of the committee that was supposed to be held at the end of December. The committee is unable to fill a quorum until February 6th at 2pm at which time the draft report for 2023 will be completed. The Committee will report its findings to the Board at the March meeting.

Recruitment Process – At this point we have filled the Business Manager position with Katie Hill. She will be starting in March and will shadow Becky until July. Assistant Chief and Captain interviews will be held over the next two weeks. Currently there are 3 candidates for the Assistant Chief position and 5 candidates for the Captain position. Neal Butler’s first day as an Engineer is January 9th.

Annexation – The revised application was signed and sent in to LAFCo. LAFCo will begin processing the application starting with a notice to interested/affected agencies. They will also notice the county regarding the property tax exchange so they may begin that process. LAFCo staff will be sending notices to property owners and registered voters in mid to late-February (in advance of the March 20th LAFCo hearing). We have started to develop a basic FAQ or fact sheet page for our website, and it will include a

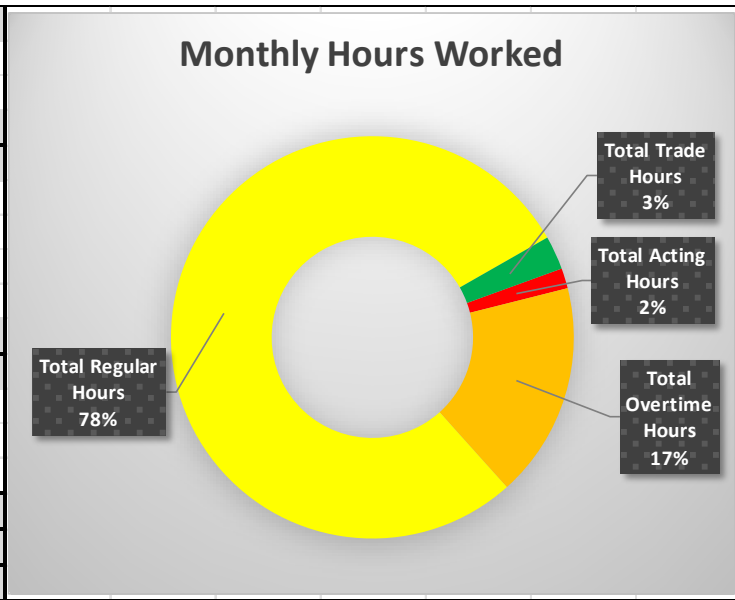
link to the LAFCo page. When the time is closer to when the mailers go out, we will have available VLU members drive the area and hand out flyers as per Director Mendosa's request for robust notifications.

Mid-Year Budget Review – Directors Loudenslager and Johnson are assigned to the Budget committee and will work with staff to develop a revised mid-year budget. Currently we are waiting for the County to process the tax revenue. Once the revenue is posted the committee will bring the draft revision back to the Board for approval.

Monthly Operations Report

Suppression Staff Hours

Acting	
Company Officer	72
Duty Officer	0
Total Acting Hours	72
Assistance By Hire	
Straight Time	0
Overtime	0
Acting Company Officer	0
Acting Company Officer OT	0
Total Assistance By Hire Hours	0
Overtime	
Scheduled	720
Acting Company Officer	48
Miscellaneous	0
Total Overtime Hours	768
Total Regular Hours	3480
Total Trade Hours	120



Training Highlights
197.5 Hours for December



Apparatus and Station Maintenance and Repair Report

E8211 In Service @ Mad River
 E8215 In Service @ Arcata – air leak repaired
 E8217 In Service @ McKinleyville – air leak repair pending
 E8239 In Service @ Mad River
 E8219 In Service @ McK –
 WT8258 **OUT OF SERVICE** – Repair Pending aux braking system
 A8241 In Service @ McK – Battery Repaired
 L8291 In Service @ Mad River
 L8295 In Service @ Arcata
 U8200 In Service as C8200
 U8201 In Service as C8201
 U8205 In Service as U8205
 U8206 In Service as Fire Marshal
 U8208 In Service as Prevention Specialist/PIO
 U8209 In Service @ Arcata

McKinleyville Station – Nothing to report
 Mad River Station – Nothing to report
 Arcata Station – Sprinkler Alarm OOS, repair pending
 Bayside Property – Nothing to report

Surplus Pickup – Sold to an agency from Washington.

Revenue Recovery

<u>Insurance Claims</u>	Last Month		All Year	
	Claims Submitted	7	\$1,044.00	69
Payments Received by FRUSA	1	\$348.00	45	\$28,132.35
Claims Denied	0	\$0.00	1	\$348.00
In Progress	4	-	28	-

Inspection Fees Paid

Payments last month

\$4,366.12

(31) Invoices

Payments this year

\$42,446.68

(2) Invoices

Payments last year

\$44,829.88

(290) Invoices

Billing Status	Count	FD Amount
Open -30	62	\$9063.40
Open -60	0	\$0.00
Open -90	2	\$383.76
Sent to collections	27	\$3659.10
		\$13,106.26



PREVENTION

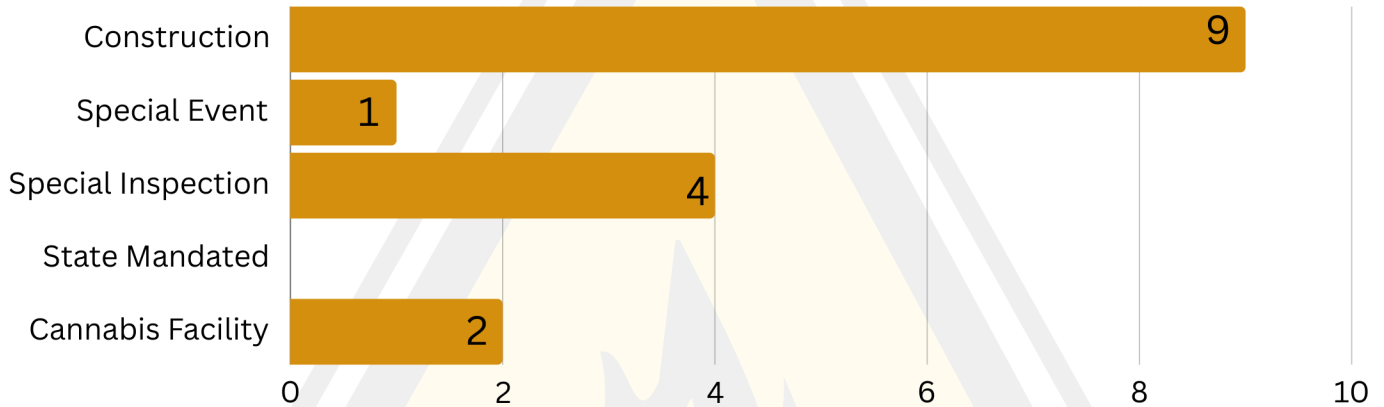
December 2023

FM = Fire Marshal (90 hours worked)

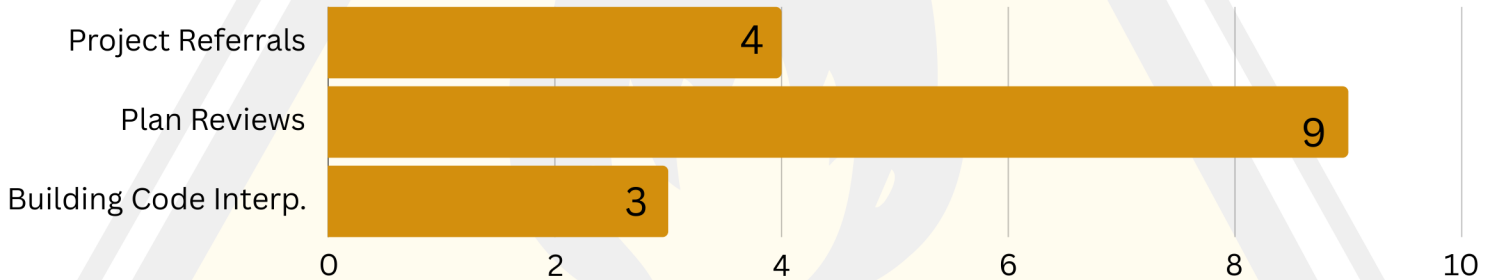
FI = Fire Inspector (72 hours worked)

FPS = Fire Prevention Specialist (153 hours worked)

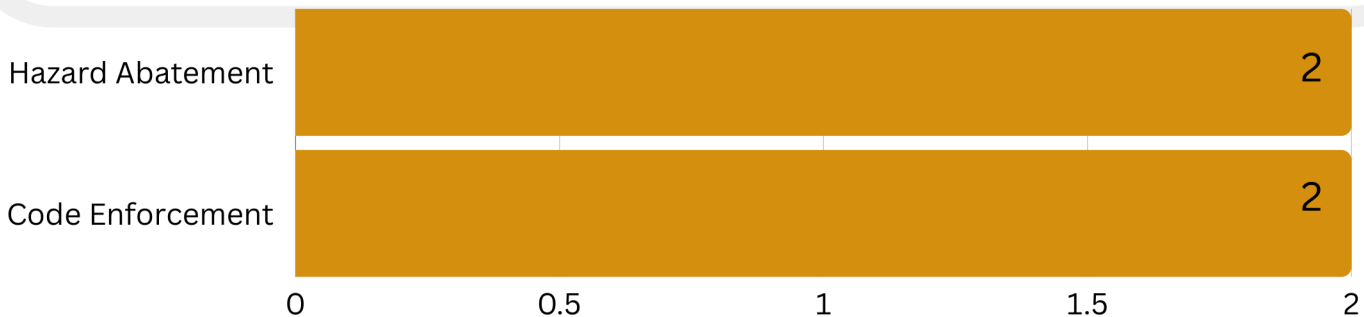
FM: INSPECTIONS



FM: BUILDING PROJECTS



FM: ENFORCEMENT





PREVENTION

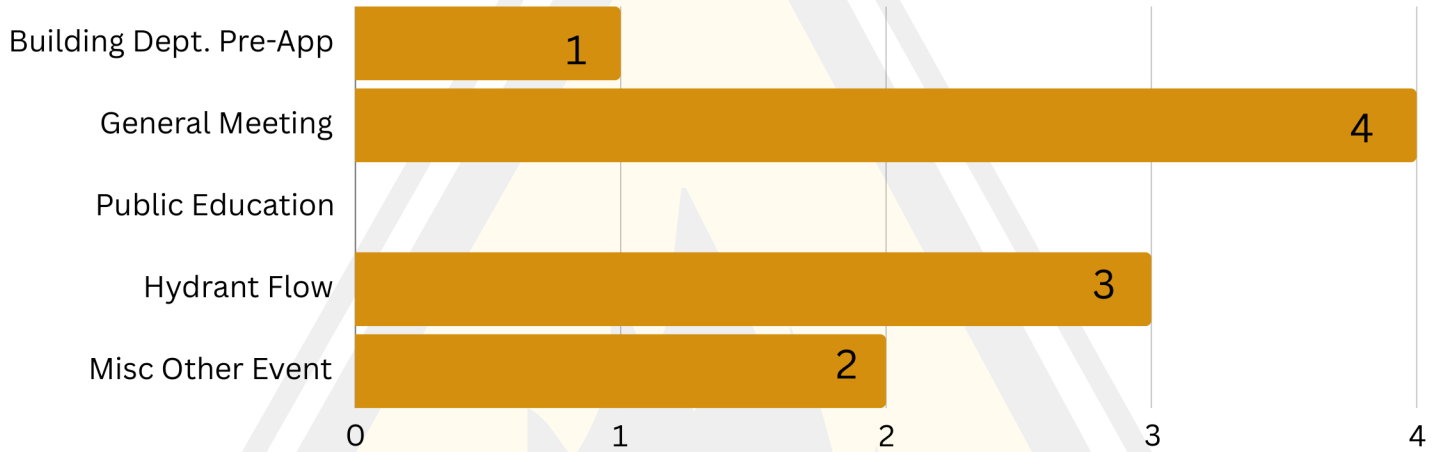
December 2023

FM = Fire Marshal

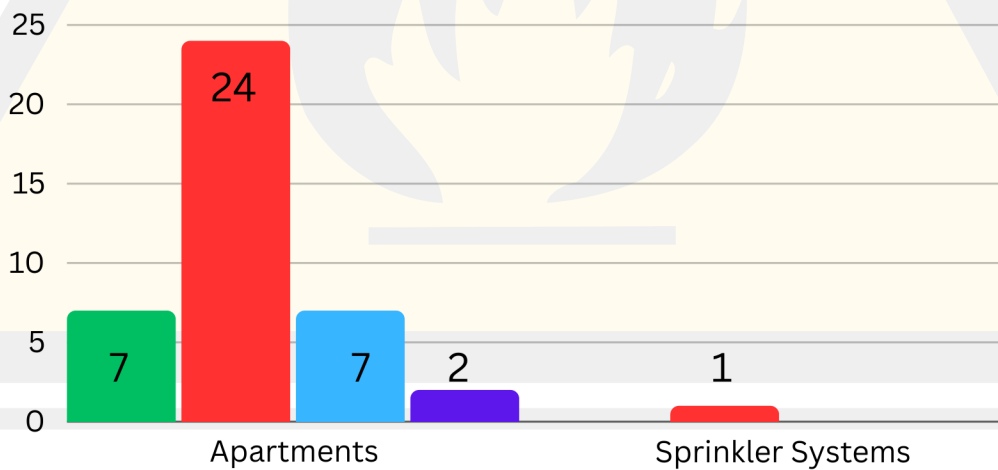
FI = Fire Inspector

FPS = Fire Prevention Specialist

FM: OTHER



FI: INSPECTIONS



Key:

Green: Pass Initial Inspection

Red: Fail 1st Insp.

Blue: Pass 1st Re-insp.

Purple: Fail 1st Re-insp.



PREVENTION

December 2023

FM = Fire Marshal

FI = Fire Inspector

FPS = Fire Prevention Specialist

FPS: TRAINING

-Completed at the National Fire Academy: Fire Inspection Principles 1

-Completed online courses through EMI:

- 1) Community Preparedness: Implementing Simple Activities for Everyone
- 2) Social Media in Emergency Management
- 3) Forms Used for the Development of the Incident Action Plan
- 4) Public Information Officer Awareness
- 5) *In progress*: National Response Framework, An Introduction



PREVENTION

December 2023

PUBLIC INFORMATION OFFICER'S REPORT



Facebook followers ⓘ

4,409

Since Nov.



Instagram followers ⓘ

1,541

Since Nov.



Social Media Follower Growth

Social Posts in December With the Most Engagement:

- Toys for Tots photo (3.6k accounts reached on FB)
- Admin offices closed for Christmas (3k accounts reached on FB)
- Driving in Inclement Weather (1.2k accounts reached on FB)
- Reel showing Toys for Tots haul of toys (507 accounts reached on FB)

AFPD's Website Engagement:

- December Page Views: 14,835
- Subscribers: 211 (Up 10 from last month)
- January 2nd, 2024 - started tracking analytics on website to identify most used pages. February's report will have more insights on the website.