ARCATA
FIRE DISTRICT

BOARD OF DIRECTORS

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

Special Board Meeting
September 24, 2026
5:30 p.m.
Location: Arcata Downtown Station, 631 9th Street, Arcata, Ca 95521

AGENDA

1) **CALL TO ORDER**

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

3) **PUBLIC HEARING – CONTINUED FROM SEPTEMBER 10, 2026**
Fiscal Year 2026/2027 Final Budget
Conduct the continued public hearing regarding the District's Fiscal Year 2026/2027 Final Budget and consider adoption of the Final Budget.
Recommended Action: Open the continued public hearing; receive public comment; close the public hearing; and consider adoption of the Fiscal Year 2026/2027 Final Budget by resolution.

4) **ADJOURNMENT**

Next Regular Board Meeting is scheduled **for October 8, 2026 at 5:30 pm.**
Arcata Station Classroom

Prepared by: *Anali Gonzalez, Clerk of the Board*

The Arcata Fire Protection District ("District"), in compliance with the Americans with Disabilities Act ("ADA"), individuals who require special accommodations to access, attend and/or participate in District board meetings due to a disability, shall make their request by calling (707)825-2000, no later than 48 hours in advance of the scheduled meeting time. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting may be viewed at 2149 Central Avenue, McKinleyville, California or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Board Secretary, at (707) 825-2000.
The meeting agenda is posted at least 72 hours in advance of regular scheduled meetings, at the following locations:

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

ARCATA FIRE DISTRICT

DISTRICT BUSINESS Item 1
PUBLIC HEARING

Date:	**September 24, 2026**
To:	**Board of Directors, Arcata Fire District**
From:	**Chris Emmons, Fire Chief**
Subject:	**CONDUCT A PUBLIC HEARING to Consider Adoption of the Adjusted Final Budget for Fiscal Year 2026/27**

Background

Pursuant to Government Code section 13895, the Board is required to adopt a final budget, after making any changes to the preliminary budget, no later than October 1. The Board opened the public hearing on the Fiscal Year 2026/27 budget at its September 2026 meeting and continued the hearing to September 24, 2026, to allow the financial consultant and staff additional time to complete and refine revenue, expenditure, and fund-balance projections. The adjusted draft budget reflects the updated information available for Board consideration.

TOTAL REVENUES: $7,694,000

$6,921,000 in Tax Revenue: The budget includes approximately $3.197 million in general tax revenue and $3.724 million from the 2006 Benefit Assessment and 2020 Special Tax. Property tax projections incorporate updated collection information and a 3.62% growth assumption on the applicable property tax accounts. The 2006 Benefit Assessment is projected at $1.434 million, and the 2020 Special Tax is projected at $2.290 million.

$180,000 in Interest Revenue: Interest earnings are projected from funds held in the County Treasury, Redwood Capital Bank, CalTRUST, and other District accounts. The estimate is lower than recent unaudited results and reflects a conservative assumption for FY 2026/27.

$40,000 in Intergovernmental Revenue: This category includes homeowner property tax relief, federal in-lieu tax revenue, Proposition 172 distributions, and other governmental reimbursements. Grant and incident-reimbursement proceeds are budgeted separately as other funding sources when applicable.

$67,000 in Charges for Service: Projected revenue includes fire prevention and inspection fees and incident revenue recovery fees. The estimate reflects anticipated activity for the Fire Prevention Bureau and other service-related collections.

$486,000 in Other Revenue and Funding Sources: This amount includes $11,000 in miscellaneous operating revenue and $475,000 in other financing sources, consisting of a $200,000 transfer from reserves, $90,000 in Measure Z funding, and $185,000 in grant funding.

TOTAL EXPENDITURES AND APPROPRIATIONS: $7,847,000

$5,529,000 in Personnel Costs: This category includes salaries and wages, retirement contributions, group insurance, and workers' compensation. The adjusted budget reflects the District's current staffing plan and updated compensation and benefit projections.

$1,239,000 in Services and Supplies: The budget provides for the District's operating needs, including protective clothing, communications, insurance, equipment and facility maintenance, professional services, training, fuel, utilities, and minor equipment purchases.

$879,000 in Debt Service: Debt service includes principal and interest payments for the 2022 fire engine, the unfunded accrued liability refinance, the station loan, and the 2026 fire engine financing, together with related debt-issue costs.

$200,000 in Reserve Fund Transfers: The adjusted budget provides for a $200,000 transfer to the PERS Rate Stabilization Fund. No capital expenditures are included in the adjusted draft budget.

BUDGET DEFICIT: $153,000

The planned use of operating fund balance is approximately $153,000. Based on the adjusted projections, operating cash and fund balances are estimated to total approximately $7,816,801 at June 30, 2027. Reserve accounts are projected to total approximately $3,276,671.

Recommendation

Staff recommends the Board complete the public hearing and adopt the Fiscal Year 2026/27 adjusted final budget as presented.

District Funds Requested/Required

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

Alternatives

The Board has the following alternatives:

1. Take no action.
2. With direction, refer the budget back to staff for further consideration.

Attachments

Attachment 1 - FY 2026/27 Adjusted Draft Budget
Attachment 2 - Fiscal Year 2026/27 Budget Resolution and Exhibit

Resolution Number: 26-353

WHEREAS, the Board of Directors of the Arcata Fire Protection District has reviewed and considered the Fiscal Year 2026/27 Budget, attached hereto as Exhibit A and incorporated herein by reference, hereinafter referred to as the “Budget”; and

WHEREAS, the Budget provides a comprehensive plan of financial operations for the District, including estimates of revenues and anticipated expenditures, appropriations, and reserves for Fiscal Year 2026/27; and

WHEREAS, the Budget establishes the basis for incurring liabilities and making expenditures on behalf of the District; and

WHEREAS, California Health and Safety Code section 13895 requires the Board of Directors, on or before October 1 of each year and after making any changes to the preliminary budget, to adopt a final budget; and

WHEREAS, the Board of Directors adopted the Preliminary Fiscal Year 2026/27 Budget at its June 11, 2026 Regular Board Meeting and established the September 2026 Regular Board Meeting for consideration of the final budget; and

WHEREAS, the Board of Directors held a public hearing on September 10, 2026, at which members of the public were provided an opportunity to appear and be heard regarding any item in the proposed Fiscal Year 2026/27 Budget or the addition of other items; and

WHEREAS, pursuant to California Health and Safety Code section 13894, the Board continued the public hearing from September 10, 2026, to September 24, 2026, for further consideration and final adoption of the Fiscal Year 2026/27 Budget; and

WHEREAS, on September 24, 2026, the Board reconvened the continued public hearing and considered the Fiscal Year 2026/27 Budget, together with any public comments and any changes to the preliminary budget, prior to taking final action;

NOW, THEREFORE, BE IT RESOLVED that the Arcata Fire Protection District Board of Directors hereby approves and adopts the Fiscal Year 2026/27 Final Budget, attached hereto as Exhibit A.

BE IT FURTHER RESOLVED that the Fiscal Year 2026/27 Final Budget shall establish the District’s appropriation limit as required by California Health and Safety Code section 13895 and applicable law.

BE IT FURTHER RESOLVED that the Fire Chief, Business Manager, or their designee is authorized and directed to forward a copy of the adopted Fiscal Year 2026/27 Final Budget to the Humboldt County Auditor-Controller in accordance with California Health and Safety Code section 13895 and to take such other administrative actions as may be necessary to implement the adopted Budget.

ADOPTED, SIGNED AND APPROVED at a duly called meeting of the Board of Directors of the Arcata Fire Protection District held on September 24, 2026, by the following vote:

Ayes:
Nays:
Abstain:
Absent:

DATED: September 24, 2026

Signed: ______________________________
Nicole Johnson, Board President

Attest: ___________________________________
Anali Gonzalez, Board Clerk/Secretary

ARCATA FIRE DIST

EST 1884

AFD

ANNUAL OPERATING BUDGET FISCAL YEAR 2026-2027

ADOPTED BY RESOLUTION ON SEPTEMBER 24, 2026

General Fund Operating Summary

Revenue Sources	General Operating Fund			Fire Prevention Bureau	Grants		TOTAL
Tax Revenue	$ 3,120,000	-	-	$ 77,000	-		$ 3,197,000
District Assessment &Tax	-	$ 1,434,000	$ 2,290,000	-	-		$ 3,724,000
Interest	$ 180,000	-	-	-	-		$ 180,000
Intergovernmental	$ 40,000	-	-	-	-		$ 40,000
Charges for Service	$ 10,000	-	-	$ 57,000	-		$ 67,000
Other Revenue	$ 486,000	-	-	-	-		$ 486,000
Total Revenue	$ 3,836,000	$ 1,434,000	$ 2,290,000	$ 134,000	$ -		**$ 7,694,000**
							$ 7,694,000
Expenditures and Appropriations							
Personnel	$ 3,021,000	$ 1,331,000	$ 1,093,000	$ 84,000	-		$ 5,529,000
Services & Supplies	$ 821,000	$ 409,000	$ -	$ 9,000	-		$ 1,239,000
Debt Service	$ 742,000	$ 137,000		-	-		$ 879,000
Capital Expense	$ -	-	-	-	-		$ -
Reserve Fund Transfers Out			$ 200,000	-	-		$ 200,000
Total Expenditures	$ 4,584,000	$ 1,877,000	$ 1,293,000	$ 93,000	$ -		**$ 7,847,000**
							$ 7,847,000
Fund Balance	$ (748,000)	$ (443,000)	$ 997,000	$ 41,000	$ -		
							($153,000)
Operating Fund Balance needed on July 1, 2026		**$ 4,574,801**					$ 7,969,801
Operating Fund Balances - Ending							**$7,816,801**

Footnote #1 - The Benefit Assessment funds 1 Chief officer, 3 Fire Captains, 3 Engineers, 1/3 of the operations, 1/3 UAL refinance

Footnote #2 - The 2020 Special Tax funds 1 Chief officer, 3 Fire Captains, 3 Engineers, 1/3 of the operations, 1/3 UAL refinance, & Fire engine loan

Budgeted Position Allocation	Admin	Suppression	Prevention	Logistics	TOTAL
Full Time Positions	3	18	0	-	**21**
Part-time Positions	1	-	2	-	**3**
Volunteer Positions	-	-	-	10	**10**

Account Balance Summary

General Funds

	RCB Checking		County Treasury		CalTRUST Operating Fund		RCB Savings		CCCU (All)	
	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27
	Actuals	Projected	Actuals	Projected	Actuals	Projected	Actuals	Projected	Actuals	Projected
Fund Balance - Beginning	$442,718	$176,868	$792,995	$3,435,508	$7,050,647	$4,235,546	$120,790	$121,879	$102,744	$0
Transfers In		$7,694,000						$0		
Transfers Out		$7,847,000						$0		
Net Activity	($265,850)	($153,000)	$2,642,513	$0	($2,815,101)	$0	$1,089	$0	($102,744)	$0
Fund Balance - Ending	$176,868	$23,868	$3,435,508	$3,435,508	$4,235,546	$4,235,546	$121,879	$121,879	$0	$0

Current CASH IN ACCOUNTS AT AS OF June 30, 2026	$7,969,801
Projected CASH IN ACCOUNTS AT JUNE 30, 2027	$7,816,801

RESERVE ACCOUNTS (Cal Trust)

	District Building Fund		Vehicle Replacement Fund		Contingency Fund		PERS Rate Stabilization Fund		Building Impact Fee Fund	
	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27	FYE 25/26	FY 26/27
	Actuals	Projected	Actuals	Projected	Actuals	Projected	Actuals	Projected	Actuals	Projected
Fund Balance - Beginning	$0	$52,020	$1,175,646	$1,481,124	$195,502	$411,530	$980,035	$1,331,997	$0	$0
Transfers In		$0		$0		$0		$200,000		$0
Transfers Out		$0		$0		$200,000		$0		$0
Net Activity	$52,020	$0	$305,478	$0	$216,028	($200,000)	$351,962	$200,000	$0	$0
Fund Balance - Ending	$52,020	$52,020	$1,481,124	$1,481,124	$411,530	$211,530	$1,331,997	$1,531,997	$0	$0

Current CASH IN RESERVE ACCOUNTS AT CALTRUST AS OF JUNE 30, 2026	$3,276,671
Projected CASH IN RESERVE ACCOUNTS AT JUNE 30, 2027	$3,276,671

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
REVENUE					
TAX REVENUE	**$ 6,724,000**	**$ 6,866,000**	**$ 6,769,780**	**$ 6,921,000**	2.23%
101117 · PROPERTY TAX-CURRENT-SECURED	$ 2,797,072	$ 6,866,000	$ 2,965,873	$ 3,073,238	3.62%
102500 · PROPERTY TAX-CURRENT-UNSECURED	$ 109,996		$ 26,595	$ 27,558	3.62%
103500 · PROPERTY TAX-PRIOR YEARS-SECURED	$ 81,512		$ 49,222	$ 51,004	3.62%
105110 · PROPERTY TAX-PRIOR YEARS-UNSECURED	$ 2,840		$ 1,964	$ 2,035	3.62%
800040 · SUPPLEMENTAL TAXES- CURRENT	$ 23,281		$ 33,548	$ 34,763	3.62%
105900 · SUPPLEMENTAL TAXES-PRIOR YEAR	$ 25,272		$ 7,377	$ 7,644	3.62%
113100 · STATE TIMBER TAX	$ 2,058		$ 859	$ 890	3.62%
800050 · PROPERTY ASSESSMENTS	$ 3,681,702	$ -	$ 3,684,342	$ 3,724,000	1.08%
2006 Benefit Assessment	$ 1,422,898		$ 1,423,589	$ 1,434,000	0.73%
2020 Special Tax	$ 2,258,804		$ 2,260,753	$ 2,290,000	1.29%
USE OF MONEY & PROPERTY	**$ 365,959**	**$ 195,000**	**$ 232,202**	**$ 180,000**	-22.48%
800190 · INTEREST INCOME	$ 365,959	$ 195,000	$ 232,202	$ 180,000	-22.48%
INTERGOVERNMENTAL	**$ 81,824**	**$ 42,000**	**$ 286,436**	**$ 40,000**	-86.04%
525110 · HOMEOWNERS PROP. TAX RELIEF	$ 24,505	$ 42,000	$ 24,659	$ 25,000	1.38%
800580 · FEDERAL AID IN-LIEU TAX	$ 117	$ -	$ 554	$ 1,000	80.51%
800600 · OTHER GOVERNMENT AGENCIES	$ 25,707	$ -	$ 7,739	$ 14,000	80.90%
800944 · GRANT REVENUE	$ -	$ -	$ 139,461	$ -	-100.00%
800950 · FIREFIGHTING REIMBURSEMENTS	$ 31,495		$ 114,023	$ -	-100.00%
CHARGES FOR SERVICES	**$ 63,931**	**$ 87,000**	**$ 76,061**	**$ 67,000**	-11.91%
800155 · PREVENTION FEES	$ 16,582	$ 87,000	$ 19,021	$ 12,000	-36.91%
800156 · R1/R2 INSPECTION FEES	$ 37,066		$ 31,038	$ 45,000	44.98%
800700 · OTHER SERVICES	$ 297		$ 272	$ -	-100.00%
800946 · INCIDENT REVENUE RECOVERY FEES	$ 9,986		$ 25,730	$ 10,000	-61.14%
MISCELLANEOUS REVENUES	**$ 220,622**	**$ 122,200**	**$ 15,741**	**$ 11,000**	-30.12%
800920 · SALE OF FIXED ASSETS		$ 122,200	$ -	$ 10,000	#DIV/0!
800940 · OTHER REVENUE	$ 202,473		$ 7,590	$ 1,000	-86.82%
800941 · REFUNDS	$ 17,929		$ 7,861	$ -	-100.00%
800942 · INCIDENT REPORTS	$ 220		$ 290	$ -	-100.00%
TOTAL OPERATING REVENUE	**$ 7,456,000**	**$ 7,312,000**	**$ 7,380,220**	**$ 7,219,000**	-2.18%

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
EXPENSES					
SALARIES & EMPLOYEE BENEFITS					
5010 · SALARIES AND WAGES	**$2,825,938**	**$2,808,000**	**$3,191,465**	**$3,116,000**	-2.36%
5010.1 · Full-Time	$2,117,525		$2,377,386	$2,384,000	
5010.2 · CTO Payout/ OT	$488,154		$535,993	$477,000	
5010.3 · Settlement Pay/Vacation	$36,091		$31,864	$40,000	
5010.4 · Holiday Pay	$39,608		$49,386	$54,000	
5010.5 · Deferred Compensation	$61,300		$57,000	$55,000	
5010.6 · Part-Time (Hourly)	$63,727		$67,897	$106,000	
5010.7 · CalFire/OES Pay	$19,533		$71,939	$0	
5020 · RETIREMENT	**$775,445**	**$946,000**	**$933,519**	**$996,500**	6.75%
5020.1 · CalPERS Retirement	$627,906		$674,168	$636,000	
5020.2 · Social Security	$4,525		$5,493	$6,500	
5020.3 · Medicare	$40,038		$45,662	$50,000	
5020.4 · PERS Unfunded Liability Payment	$102,976		$208,196	$304,000	
5030-GROUP INSURANCE	**$988,580**	**$1,114,700**	**$1,232,801**	**$1,308,500**	6.14%
5030.1 · Health Insurance (Employees)	$563,644		$688,185	$789,000	
5030.2 · Health Insurance (Retirees)	$376,235		$497,734	$459,000	
5030.3 · Retiree Health Admin Fees	$2,499		$2,004	$2,500	
5030.4 · Dental, Vision & Life	$35,416		$34,793	$48,000	
5030.5 · Air Ambulance Insurance	$2,666		$2,400	$3,000	
5030.6 · Long Term Disability Insurance	$8,120		$7,685	$7,000	
5035 · WORKER'S COMPENSATION	**$133,374**	**$137,000**	**$99,920**	**$108,000**	8.09%
5035.1 · Primary	$56,466		$56,946	$53,000	
5035.2 · Excess	$42,285		$38,750	$37,000	
5035.3 · Admin Fee	$19,750		$19,139	$18,000	
5035.4 · PY Adjustment	$14,873		-$14,915	$0	
TOTAL SALARIES & EMPLOYEE BENEFITS	**$4,723,337**	**$5,006,000**	**$5,457,705**	**$5,529,000**	1.31%

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
SERVICE & SUPPLIES					
5050 · CLOTHING & PERSONAL SUPPLIES	**$31,216**	**$56,400**	**$38,748**	**$40,250**	3.88%
5050.1 · Uniforms	$20,877	$56,400	$20,711	$19,150	
5050.2 · Station Boots	$3,461		$1,388	$2,000	
5050.3 · PPE - Structure	$2,217		$11,055	$13,000	
5050.4 · PPE - Wildland	$4,380		$3,549	$5,000	
5050.5 · PPE - VLU Team			$0	$500	
5050.6 · Shields & Badges	$251		$508	$600	
5050.7 - District uniform/Logo Wear			$16	$0	
5050 - Clothing & Personal Supplies - Other	$30		$1,520	$0	
5060 · COMMUNICATIONS	**$30,060**	**$33,000**	**$33,344**	**$37,000**	10.96%
5060.1 · Phones - Landline & Cellular	$12,657	$33,000	$15,605	$14,000	
5060.2 · Alarm Monitoring	$3,140		$2,948	$3,500	
5060.3 · Communication - Miscellaneous			$0	$500	
5060.4 · HCFCA Radio System Annual Fee			$0	$1,500	
5060.5 · Cable TV/Internet (Optimum)	$14,263		$14,291	$15,000	
5060. - Starlink			$500	$2,500	
5080 · FOOD	**$4,317**	**$2,000**	**$3,329**	**$3,500**	5.13%
5080.1 · Food/Rehab Supplies	$3,283	$2,000	$3,319	$2,500	
5080.2 · Drinking Water	$536		$10	$1,000	
5080 - Food - Other	$498				
5090 · HOUSEHOLD EXPENSE	**$19,487**	**$18,000**	**$17,125**	**$18,000**	5.11%
5090.1 · Station Supplies	$7,455	$18,000	$7,646	$7,500	
5090.2 · Garbage Service	$7,034		$5,812	$6,500	
5090.3 · Station Furniture	$4,998		$3,667	$4,000	
5100 · LIABILITY INSURANCE	**$66,214**	**$72,000**	**$71,196**	**$72,000**	1.13%
5100.1 · Liability Insurance	$66,214	$72,000	$71,196	$72,000	

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
5120 · MAINTENANCE-EQUIPMENT	**$125,233**	**$122,600**	**$108,866**	**$143,500**	31.81%
5120.1 · Vehicles	$68,553	$122,600	$90,612	$100,000	
5120.2 · Hose & Ladder Testing	$3,581		$7,086	$8,000	
5120.3 · Hose Repair	$3,881		$1,479	$2,000	
5120.4 · SCBA	$6,404		$2,527	$15,000	
5120.5 · Hydraulic Rescue Tool Service	$0		$0	$5,000	
5120.6 · Power Tools	$3,732		$1,093	$2,000	
5120.7 · AED & LUCAS	$19,122		$0	$8,000	
5120.8 · Fire Extinguishers	$1,729		$632	$1,000	
5120.9 · Miscellaneous Equipment	$18,144		$0	$1,000	
5120.10 · Small Instrument Repair & Testing	$0		$818	$1,500	
5120.11 - Specialty Rescue Equipment	$0		$4,134	$0	
5120 - Maintenance Equipment - Other	$87		$485		
5121 · MAINTENANCE-ELECTRONICS	**$11,369**	**$7,500**	**$8,673**	**$5,000**	-42.35%
5121.1 · Computers	$3,714	$7,500	$2,050	$0	
5121.2 · Radios, Pagers & FireCom	$7,058		$6,623	$5,000	
5121.3 · Batteries (non-household)	$597		$0	$0	
5130 · MAINTENANCE-STRUCTURE	**$56,446**	**$44,000**	**$17,225**	**$43,000**	149.64%
5130.1 · General Structure	$32,363	$44,000	$11,884	$35,000	
5130.2 · Grounds	$20,334		$1,219	$3,000	
5130.3 · Emergency Power	$1,444		$2,477	$3,000	
5130.4 · Pest Control	$1,840		$1,645	$2,000	
5130 - Maintenance - Buildings & Grounds - Other	$465		$0	$0	
5140 · MEDICAL SUPPLIES	**$2,923**	**$6,500**	**$6,951**	**$6,500**	-6.49%
5140.1 · EMS	$2,487	$6,500	$5,959	$6,000	
5140.2 · AED & LUCAS Supplies	$0		$992	$500	
5140 - Medical Supplies - Other	$436		$0	$0	

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
5150 · MEMBERSHIPS	**$4,330**	**$3,000**	**$4,762**	**$4,219**	-11.40%
5150.1 · Dues	$2,327	$3,000	$4,762	$4,219	
5150 - Membership - Other	$2,003		$0	$0	
5160 · MISCELLANEOUS EXPENSE	**$8,168**	**$0**	**-$326**	**$70,000**	-21575.69%
5160.1 · Uncategorized Misc. Expense	$7,083		-$649	$70,000	
5160 - Miscellaneous Expense - Other	$1,085		$323	$0	
5170 · OFFICE EXPENSE	**$26,221**	**$66,800**	**$16,789**	**$43,290**	157.85%
5170.1 · Office Supplies	$2,932	$66,800	$4,018	$5,000	
5170.2 · Postage	$1,533		$800	$1,200	
5170.3 · Software	$21,547	$0	$11,882	$37,000	
5170.4 · Subscriptions Periodicals	$0	$0	$90	$90	
5170 - Office Expense - Other	$209		$0		
5180 · PROFESSIONAL & SPECIAL SERVICES	**$164,068**	**$250,200**	**$363,286**	**$296,644**	-18.34%
5180.1 · Legal	$78,486	$250,200	$153,224	$150,000	
5180.2 · Human Resources	$163		$0	$1,000	
5180.3 · Medical Exam & Drug Screening	$11,425		$4,480	$12,000	
5180.4 · Background Checks	$5,288		$2,247	$10,000	
5180.5 · Audit (Financial)	$10,000		$12,000	$24,000	
5180.6 · Accountant & Bookkeeping	$8,070		$12,076	$15,000	
5180.7 · GASB Reporting	$3,650		$700	$8,000	
5180.8 · IT	$39,824		$45,964	$45,000	
5180.9 · Webpage Hosting	$5,185		$8,580	$10,000	
5180.10 · Subscriptions	$768		$1,858	$1,644	
5180.11 · Miscellaneous	$714		$0	$0	
5180.12 · Financial Consulting	$0		$93,061	$5,000	
5180.13 · Video Production	$495		$440	$500	
5180.14 - Lexipol	$0		$27,432	$14,500	
5180.15 - Prevention Code Books	$0		$1,224	$0	

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
5190 · PUBLICATIONS & LEGAL NOTICES	**$871**	**$1,000**	**$250**	**$500**	100.00%
5190.1 · Publications & Notices	$741	$1,000	$250	$500	
5190 - Publications & Legal - Other	$130		$0	$0	
5200 · RENTS & LEASES-EQUIPMENT	**$8,636**	**$8,000**	**$10,418**	**$11,000**	5.58%
5200.1 · Copier	$8,636	$8,000	$10,418	$11,000	
5210 · RENT & LEASES - STRUCTURES	**$64,130**	**$0**	**$0**	**$0**	
5210.1 · 631 9th Street	$64,130		$0	$0	
5230 · SPECIAL DISTRICT EXPENSE	**$221,667**	**$175,700**	**$196,766**	**$193,500**	-1.66%
5230.1 · Property Tax Admin Fee	$145,467	$175,700	$37,461	$40,000	
5230.2 · Tax Roll Direct Charge Fee	$6,275		$7,299	$5,000	
5230.3 · LAFCO Annual Fee	$9,367		$4,450	$5,000	
5230.4 · Assessment Adjustments/Refunds	$345		$0	$1,000	
5230.5 · Public Education Supplies	$89		$4,297	$5,000	
5230.6 · Certifications	$1,048		$1,920	$500	
5230.7 · Recruitment	$178		$47	$500	
5230.8 · Bank Fees	$745		$684	$1,000	
5230.9 · Recognition Awards	$664		$3,006	$1,500	
5230.10 · Health & Wellness	$27,934		$102,556	$13,000	
5230.11 · Public Outreach	$7,632		$6,503	$6,000	
5230.12 - HBF Truck Response	$0		$6,704	$0	
5230.13 · HCFCA Air Trailer Annual Fee	$0		$0	$0	
5230.14 · Staff Training	$7,828		$13,139	$15,000	
5230.15 · Training Supplies	$1,218		$3,683	$95,000	
5230.21 · Grant Management	$0		$1,500	$0	
5230.30 - Drone Program	$0		$0	$1,000	
5230 - Special District Expense - Other	$12,877		$3,518	$4,000	

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
5250 · TRANSPORTATION & TRAVEL	**$58,268**	**$102,000**	**$85,794**	**$92,000**	7.23%
5250.1 · Cardlock Fuel	$37,118	$102,000	$40,756	$80,000	
5250.2 · McKinleyville Station Bulk Fuel	$11,094		$20,573		
5250.3 · Lodging	$4,715		$9,596	$4,000	
5250.4 · Per Diem Reimbursement	$1,459		$8,368	$4,000	
5250.5 · Travel Costs	$3,882		$6,501	$4,000	
5260 · UTILITIES	**$45,748**	**$42,300**	**$41,037**	**$43,000**	4.78%
5260.1 · PG & E	$38,131	$42,300	$34,012	$35,000	
5260.2 · Water & Sewer	$7,617		$7,025	$8,000	
5370 · MINOR EQUIPMENT PURCHASE	**$27,823**	**$32,200**	**$24,553**	**$116,000**	372.46%
5370.1 · Fire Hose	$5,799	$29,700	$4,123	$80,000	
5370.2 · Fire Equipment & Fabrication	$234		$1,017	$5,000	
5310.3 · Computers & Electronics	$10,148		$4,312	$10,000	
5370.4 · Small Tools	$4,282		$5,579	$10,000	
5370.5 · Power Tools	$0		$432	$10,000	
5370.6 · Emergency Operations Supplies	$28	$2,500	$6,966	$1,000	
5370.7 - Fire Suppression Supplies (Foam)	$0		$2,121	$0	
5370 - Minor Equipment Purchase - Other	$7,332		$4	$0	
TOTAL SERVICE & SUPPLIES	**$977,193**	**$1,043,000**	**$1,048,786**	**$1,239,000**	18.14%

	FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
OTHER EXPENDITURES					
CAPITAL EXPENSE	**$1,623,884**	**$175,000**	**$167,488**	**$0**	
Equipment/Vehicle	$61,096	$175,000	$167,488	$0	
Capital Expense - Other	$1,562,788		$0	$0	
DEBT SERVICE	**$689,995**	**$779,000**	**$849,602**	**$879,000**	
2022 Fire Engine - Principal	$689,995	$779,000	$104,240	$105,000	
2022 Fire Engine - Interest		$0	$11,204	$15,000	
UAL Refinance - Principal		$0	$283,000	$300,000	
UAL Refinance - Interest		$0	$107,572	$110,000	
Webster Bank Loan - Station Principle		$0	$47,035	$50,000	
Webster Bank Loan - Station Interest		$0	$80,282	$81,000	
Webster Bank Loan - 2026 Engine Principle		$0	$147,742	$148,000	
Webster Bank Loan - 2026 Engine Interest		$0	$59,800	$60,000	
Proceeds from Debt		$0	$0	$0	
Debt issue Costs		$0	$8,727	$10,000	
Debt Services - Other		$0	$0	$0	
RESERVE FUND TRANSFERS - OUT	**$662,000**	**$850,000**	**$850,000**	**$200,000**	
Contingency Fund Transfer	$200,000	$200,000	$200,000	$0	
Vehicle Replacement Fund Transfer	$200,000	$300,000	$300,000	$0	
PERS Rate Stabilization Fund Transfer	$261,816	$300,000	$300,000	$200,000	
District Building Fund	$0	$50,000	$50,000	$0	
TOTAL OTHER EXPENDITURES	**$2,975,879**	**$1,804,000**	**$1,867,090**	**$1,079,000**	
TOTAL EXPENDITURES	**$8,676,409**	**$7,853,000**	**$8,373,581**	**$7,847,000**	
	($1,220,409)	**($541,000)**	**($993,361)**	**($628,000)**	

		FY24/25 Actual	FY25/26 Budget	FY25/26 Unaudited Actual	FY 26-27 Preliminary Budget	Difference from Previous FY
	OTHER FINANCING SOURCES					
	Transfer-In From Reserve Fund	**$ -**	**$ 500,000**	**$ -**	**$ 200,000**	
	Contingency Fund (Cal Trust)	$ -	$ 500,000	$ -	$ 200,000	
	District Building Fund (Cal Trust)	$ -	$ -	$ -	$ -	
	Vehicle Replacement Fund (Cal Trust)	$ -	$ -	$ -	$ -	
	PERS Contingency Fund (Cal Trust)	$ -	$ -	$ -	$ -	
	Building Impact Fee Fund (Cal Trust)	$ -	$ -	$ -	$ -	
	County Treasury General Fund	$ -	$ -	$ -	$ -	
	Measure Z Funding	**$ -**	**$ -**	**$ 49,568**	**$ 90,000**	
Recorded	First Due (5170.3 Records Management)	$ -	$ -	$ -	$ -	
as Grant	On-Duty Health (5230.10 Health and Wellnes:	$ -	$ -	$ 17,829	$ -	
Revenue	Restoration (5230.10 Health and Wellness)	$ -	$ -	$ 31,204	$ -	
800944	Training Prop (5230.15 Training Supplies)	$ -	$ -	$ -	$ 90,000	
	Pink Shirt Purchase Reimbursement (5050)	$ -	$ -	$ 535	$ -	
	Grant Funding	**$ -**	**$ -**	**$ -**	**$ 185,000**	
	Hose (new Purchase)	$ -	$ -	$ -	$ 55,000	
	OrvaMae Endowment (Engine Purchase)	$ -	$ -	$ -	$ 130,000	
	TOTAL OTHER FINANCING	**$ -**	**$ 500,000**	**$ 49,568**	**$ 475,000**	
		($1,220,000)	**($41,000)**	**($943,793)**	**($153,000)**	