

Arcata Fire District

Dwindling Resources = Dwindling Services

Released June 24, 2024

SUMMARY

It may not be evident to the public, but the Arcata Fire District is approaching desperate financial conditions and may soon need to again reduce service levels, including the closure of one fire station. The Humboldt County Civil Grand Jury discovered that the District is running out of money, with no government funding to fall back on.

The District's financial shortfalls became clear when the Grand Jury investigated the ability of the District to safely provide services for high-rise buildings. Under the Arcata Gateway Area Plan some structures will be mandated to be between five and seven stories, while two large dormitories are already under construction by California State Polytechnic University, Humboldt.^{1 2} The university's Environmental Impact Report (EIR) for the new dormitories evaluated possible impacts posed by the current construction of six- and seven- story student resident halls. The final EIR included a finding of "Less Than Significant" regarding public safety.³ However, that finding is contrary to comments provided by the Arcata Fire District.⁴

The Grand Jury looked at the current ability of the Arcata Fire District to respond with sufficient personnel and equipment to fight high-rise fires. The District uses trained, paid firefighting professionals when responding to all emergency calls, and they do so with aging fire engines. Can the District afford to recruit new firefighters and secure proper equipment to meet growing needs?

The Arcata Fire District is a Special District created and funded by the people it serves and protects.⁵ Increasing revenue is a difficult process. To maintain current levels of service, district taxpayers will need to cover the full cost of fire protection to keep up with inflation. To provide services for new buildings and a higher population, even more funding will be needed.

¹ Arcata Gateway: <https://www.cityofarcata.org/965/Arcata-Gateway-Area-Plan-and-Gateway-Cod>

² Cal Poly Final Environmental Impact Report: <https://facilitymgmt.humboldt.edu/craftsman-student-housing>

³ Ibid: See Footnote #2

⁴ Mad River Union: <https://arcata1.com/arcata-fire-district-tells-council-no-40ft-buildings/>

⁵ LAFCO defines Special District, see Appendix A.

The Humboldt County Civil Grand Jury learned that the District’s finances have not been sufficient to cover expenses in recent years. Due to inflation the cost of providing existing services rises every year. It will cost even more to pay for serving the District’s growing population and its expanding and changing infrastructure. Funding levels are essentially static, so while costs rise, income for the District does not. The gap between increasing revenue and expense is widening. Without increased funding, residents are at greater risk during emergencies. This report explains current benefits to district residents, upcoming demands for service, and the need for Arcata Fire District voters to consider what level of fire and emergency protection they desire and are willing to pay for.

METHODOLOGY

The Humboldt County Civil Grand Jury reviewed numerous documents from the Arcata Fire District, Humboldt County Fire Chiefs’ Association, and California State Polytechnic University, Humboldt, amongst others.

The documents reviewed include, but are not limited to:

- The Humboldt County Fire Chiefs Association Strategic Plan Findings 2019 - 2024 ⁶
- The Arcata Fire District Board meeting packets from August 2021 to March 2024
- Humboldt County Ordinance approving Measure F ⁷
- The Arcata Fire District’s 2006 Ordinance Establishing the Benefit Assessment tax ⁸

The Grand Jury also conducted interviews with people having extensive knowledge and historical information about the District and its activities.

BACKGROUND

The Arcata Fire District is a special district formed in 1944 that expanded what had been the Arcata Volunteer Fire Department.

The District serves about 37,000 residents and covers sixty-two square miles. It stretches from Clam Beach in the north down to Indianola Road, and from the Pacific Ocean to the first ridgetops to the east. This includes the communities of Arcata, Bayside, Manila, and McKinleyville. The terrain ranges from flat pastureland with farms and ranches to steep forested hillsides. Buildings range from small, isolated single-family homes to multi-level apartment buildings. Two major highways run through the area.

⁶ Humboldt County Fire Chiefs’ Association, Strategic Plan 2019 -2014,

<https://humboldt.gov/DocumentCenter/View/98587/FINAL-HCFCA-Strategic-Plan-v919>

⁷ Humboldt County Ordinance 20-20: <https://humboldt.gov/DocumentCenter/View/88840/Measure-F-Full-Text>

⁸ Arcata Fire District Ordinance 06-12: <https://www.arcatafire.org/files/b1ef0182e/Ordinance+No.+06-12+Establishing+Benefit+Assessment.pdf>

Included in the District is California State Polytechnic University, Humboldt (Cal Poly Humboldt), which has dormitories for 1,882 students, and dormitory housing for another 964 students under construction. There are many academic, athletic, performance, and research facilities covering 144 acres of hillside land adjacent to the Arcata Community Forest.

The District has three fire stations: one in McKinleyville, one in north Arcata, and one in downtown Arcata. Each station always has two firefighters per fire engine on duty. All District firefighters are paid professionals. Most emergency calls are not fire-related, but because fire departments are first responders, the District's firefighters are also trained Emergency Medical Technicians. Many firefighters are trained paramedics.

A Volunteer Logistics Unit provides support for firefighters. As needed, these volunteers direct traffic, refill oxygen bottles, and provide behind-the-scenes support for firefighters. This unit is essential as it allows the District's limited number of firefighters to fulfill their primary missions.

To help make up for deficits in staffing and equipment during significant events, the District relies on nearby fire departments. These include Humboldt Bay Fire, volunteer fire departments throughout the county, and the Trinidad station of the California Department of Forestry and Fire Protection. This reliance on other agencies significantly increases response times.

Most District revenue must be approved by District residents. For many years the level of revenue has remained flat, despite the increased costs of providing adequate protection and safety. The annual budget is based on the available revenue and is not enough to maintain, much less improve, service levels for District residents.

The major portions of Arcata Fire District's revenue come from:

- A percentage of county property taxes, set by state law
- A 2020 voter-approved special tax called Measure F
- A 2006 voter-approved Benefits Assessment Tax collected from District property owners and residents.

Per the California State Constitution, state-owned parcels, such as Cal Poly Humboldt, are not subject to property taxes or other local taxes. Therefore, Cal Poly Humboldt, while being served by the District, does not contribute to the District any funding for fire protection and other services.

Multi-story structure fires already exceed the District's response capacity. If there is a multi-story building fire the District must wait for assistance from neighboring Departments. The District does not have a ladder truck due to:

- The high cost of purchasing a ladder truck
- The high cost of ladder truck maintenance
- Certification costs, required every two years

- The large number of staff required to operate a ladder truck
- The lack of a District building big enough to house a ladder truck
- Staff training costs.

The nearest ladder truck is in Eureka at the Humboldt Bay Fire Station 1, 533 C Street. This is 8.6 miles from what is currently the tallest Cal Poly Humboldt building, the five-story Behavioral and Social Sciences Building.

Arcata Fire District growth will not come just in the form of multi-story buildings. California zoning and land use legislation promotes increased housing density, which means fewer single-family homes and more apartment complexes. These new and taller buildings, new residential and commercial development, and population growth will increase the number and complexity of service calls. The Arcata Fire District responds to all calls for fires, medical emergencies, environmental hazards, and traffic accidents, including calls from Cal Poly Humboldt.

Measure F, which supplements the District's budget through a special tax, was approved by the residents of the District in 2020. Prior to its passage, a lack of money caused the Arcata Fire District to reduce services including, on a rotating basis, closing one of the three fire stations. This situation demonstrates the importance of continued and increased income. Unless extended by the voters of the District measure F will expire on June 30, 2030, resulting in a significant loss of revenue for the District.

Arcata Fire District residents' tax themselves for this essential, lifesaving service. The future of the District is in the hands of the voters it serves.

DISCUSSION

District residents know that if you dial 911 because of a medical emergency, Arcata Fire District personnel are likely to show up first. If you are in a car crash, a fire engine will show up. If someone sets off a fire alarm in your house or building, an emergency vehicle and two trained first responders will arrive on site within 5 minutes in most cases.

Fire equipment is highly visible. District residents see fire engines and firefighters at special events in the community such as races, fairs, and festivals. Fire prevention programs are held at local schools. Of course, if there's a fire in any building, an empty field, or the forest, you're going to see firefighters and their trucks, engines, and equipment. In 2023, AFD responded to 3,540 rescue and medical calls, an average of 295 per month.⁹

⁹ Arcata Fire District 2023 Annual Report: <https://www.arcatafire.org/2023-year-end-report#:~:text=The%20District%20ended%20Calendar%20Year,%20were%20EMS%2FMedical%20Aids.>

FINANCIAL STATUS

History

Rural fire departments nationwide do not have reserves of capital to cover increasing costs such as:

- the replacement of aging safety equipment and apparatus;
- dispatch fees and communication infrastructure improvements;
- insurance, worker’s compensation, and retirement benefits;
- training; and
- the maintenance and establishment of fire stations.¹⁰

The Arcata Fire District is no exception. The District has a history of financial instability. For several years, until 2022, the District used reserve funds to avoid deficit spending just to maintain minimal staffing and basic operations. In April 21, 2020 the District was forced to reduce staffing and close one of the three fire stations on a rotating basis. These closures resulted in longer response times and fewer available firefighters. In November 2020, District voters approved Measure F, and by January 2022, the resulting funds became available to reopen the third station and to rehire firefighters.¹¹ See Appendix D for budget details.

Principal Sources of Income

The Arcata Fire District has three principal sources of income: property tax, the 2006 Benefits Assessment tax, and the 2020 Measure F special tax.¹²

- The County allocates a portion of the property tax on each parcel within the District to the District. This represents about 40% of the total revenue. The County allocation does not change.
- In 2006, District voters approved the Benefit Assessment tax for the purpose of purchasing and maintaining fire-fighting equipment and to pay related salaries.¹³ The unit of benefit rate (e.g., \$88.00 for an occupied home) has not changed since 2006, yet costs have increased by fifty-five percent.¹⁴ A new rate is needed to keep current with inflation. (See Appendix C for assessment details)

¹⁰ Humboldt County Fire Chiefs’ Association, 2020 Annual Report, page 12.

¹¹ Humboldt County Fire Chiefs’ Association, 2020 Annual Report, page 31.

¹² AFD Annual Budget Sources: <https://www.arcatafire.org/annual-budget>

¹³ 6-12, An Ordinance of the Arcata Fire Protection District Establishing a Benefit Assessment to Finance Fire Protection and Prevention Services.

¹⁴ Consumer Inflation calculator: <https://www.in2013dollars.com/us/inflation/2006?amount=4211>

- In 2020, District voters approved Measure F, a special tax measure for the purpose of restoring eight vacant firefighter positions, reopening the third fire station, ensuring adequate dollars for the Vehicle Replacement Fund, and replenishing the emergency reserve funds. The amount of tax is based on the parcel's use. (See Appendix B for details.)

Measure F will expire in June 2030.¹⁵ To avoid a loss of tax revenue, a ballot measure to fund a new source of income needs to be on the ballot in by no later than 2028. If approved by the voters in the District, the new tax would take effect in fiscal year (FY) 2029-2030.

- Other sources of revenue are relatively small. The District receives revenue from intergovernmental contracts, charges for service calls outside the district, and periodically from grants. Combined, these represent about 5% of total revenues for FY 2022-2023.¹⁶

Possible Reduction in Services

The 2006 Benefits Assessment Tax is static; it does not increase and has no way of adjusting for inflation. With one funding source possibly ending and another not growing to keep pace with inflation, the Arcata Fire District is again facing reduced funding that would force a reduction in services.

If funding is found (e.g. a new voter approved measure) that exactly matches Measure F funding, there would still be a risk of a reduction of services because costs continue to rise. Examples of increased expenses include:

- Inflation for goods and services purchased by the District
- Maintaining and replacing aging fire engines and equipment
- The annual payment for dispatching through the California Department of Forestry and Fire Protection (CAL FIRE). Four years ago, the fee was \$130,000; in 2023-2024 the payment was \$300,000. Any 911 call for response by the District is processed by the CAL FIRE's Fortuna Interagency Command Center. Fees are calculated by determining personnel costs associated with increased call volume.¹⁷
- The higher number of emergency calls resulting from population and housing growth. The City of Arcata forecasts its population will increase 60% from 2025 to 2045.¹⁸ This growth will generate some additional income for the District from all the funding components, but it still won't be enough.

¹⁵ Ibid: See Footnote #7

¹⁶ Arcata Fire District Budget FY 22-23.

¹⁷ Interview District Board of Directors member.

¹⁸ AFD Board packet, August meeting 2023, District Business, page 97.

Grant-funded Assistance

The Arcata Fire District regularly applies for small grants, but grant funding is not guaranteed. A Federal Emergency Management Agency Staffing for Adequate Fire and Emergency Response (SAFER) grant will provide operational funding for three years.¹⁹

The District has also maintained a fund to purchase needed equipment. In recent years the District has been unable to fully replenish the equipment fund because of severe budget constraints. In the 2023-2024 budget this fund was depleted. These budget constraints make it difficult to replace older engines.

In March 2024 the District received a grant from the Orvamae Emmerson Endowment Fund.²⁰ The District was awarded \$910,000 to help replace a fifteen-year-old engine. The old engine will be retired when the new engine arrives in twenty-nine months. The District was quoted in a press release announcing the grant: “Two of the three fire rigs are maintenance nightmares. They are constantly in the shop getting repairs.”

Staffing levels are low

There are two primary organizations that assist fire districts in evaluating performance: the National Fire Protection Association (NFPA) and the Commission on Fire Accreditation International (CFAI). To date the Arcata Fire District has not been using either NFPA or CFAI standards.

For the safety of firefighters, the California Occupational Health and Safety Administration (CAL/OSHA) regulations state that at least four firefighters must be present during structural firefighting if any entry into the structure is required. This regulation requires that there must be two firefighters outside while two personnel are inside the structure.^{21 22}

Presently, the Arcata Fire District maintains three fire stations, each with one fire engine and two firefighters at all times. Current District staffing - two fire fighters per engine - does not meet the NFPA minimum standards of four fire fighters per engine.²³

¹⁹ Federal Emergency Management Agency, Staffing for Adequate Fire and Emergency Response, <https://www.fema.gov/grants/preparedness/firefighters/safer/documents>

²⁰ Arcata Fire District website “New Fire Engine.”

²¹ Federal Register / Vol. 89, No. 24 / Monday, February 5, 2024 / Proposed Rules, p. 8091

²² Humboldt Country Fire Chiefs’ Association 2020 Annual Report.

²³ National Fire Protection Association 1710.

National standards for a residential fire call for fourteen fire fighters. For the District to have that many firefighters on hand several nearby fire agencies with which there is an Automatic Response Agreement must be dispatched. Any time that more firefighters need to be called, the response time is longer and results in a fire being at a more advanced stage by the time the full contingent arrives.²⁴ Having too few responders and a slower response time puts firefighters, the public, and property in increased danger.²⁵

Recruitment and Retention of Firefighters

Consistently low numbers of firefighters have been a concern of the Arcata Fire District. In 2021 the District commissioned a study by the firm CPS HR Consulting. The study aimed to identify potential classification, compensation, and organizational strategies for improving District staff recruitment and retention.

This study concluded that, among other things:

- Safety concerns due to low staff levels is one reason firefighters consider moving to another agency.
- Low local salaries prevent the District from competing with out-of-area agencies.
- Low morale based on a lack of training opportunities was reported by some staff. Employees perceive training as a primary mechanism for self-improvement and career growth.

In addition to recommending more training opportunities, CPS HR Consulting recommended maintaining a market-based compensation structure to the extent financially possible. Specifically, the consultant suggested that the District conduct an annual base salary “spot check” of key benchmark positions in their labor market, and that they perform a full total compensation analysis at least every three years.²⁶ As a result, the District now provides longevity pay and higher salaries to attract and retain staff.

District Organized Working Group to Address Needs

Starting in February 2022 the Arcata Fire District began discussions concerning future needs. Around the same time the City of Arcata was working on updating its General Plan, which includes the Gateway Area Plan having buildings as high as eight stories, and Cal Poly Humboldt had started building the Craftsman Mall six- and seven-story dormitories. Anticipating this growth, in February 2023, the Arcata Fire District spearheaded a three-party working group that includes Cal Poly Humboldt and the City of Arcata. The group contracted with the consulting firm Triton LLC to comprehensively investigate the future demands on the District and identify the resources needed to meet those demands.²⁷

²⁴ AFD Board packet, August 2023, page 98.

²⁵ Interviews with AFD staff.

²⁶ CPS HR Consulting, 2450 Del Paso Road, Suite 220, Sacramento, CA 95834, www.cpshr.us. Arcata Fire District Final Classification and Total Compensation Report August 3, 2021.

²⁷ AFD Board of Directors, January 2024 Board Meeting packet, Triton LLC Scope of Work.

The Scope of Work of this investigation by Triton, LLC includes Standards of Cover (SOC),²⁸ Deployment Analysis, Community Risk Assessment, and analysis of resources and revenue streams.

By the fall of 2024, the Arcata Fire District will have independent documentation of the financial and staff requirements for providing adequate fire protection services to their service area.²⁹

FINDINGS

The Humboldt County Civil Grand Jury finds that:

F1: The Arcata Fire District can no longer invest in the Vehicle Replacement Fund to purchase new engines. This results in high maintenance costs for old equipment and periods of time when engines are out of service. **(R1, R2, R3)**

F2: Current staffing and equipment of the Arcata Fire District is not sufficient to respond to service calls. Increased population and higher structures in the District, including those at California State Polytechnic University, Humboldt, will result in greater danger and risk to people and property. **(R1, R2, R3)**

F3: California State Polytechnic University, Humboldt receives services from, but is not required to financially contribute to the Arcata Fire District. This results in the Arcata Fire District providing services without receiving compensation, further diminishing Arcata Fire District resources. **(R1, R2, R3)**

F4: The Measure F Special Tax will expire in 2030 which will eliminate over thirty percent of current Arcata Fire District revenue. A loss of that much income will force the Arcata Fire District to reduce staff and services, increasing the risk of personal injury and property damage during calls for emergency service. **(R1, R2, F3)**

F5: The 2006 Benefit Assessment Tax is not indexed to rise with inflation, resulting in the Benefit Assessment Tax becoming an increasingly insufficient source of revenue. This can result in a reduction of service and deterioration of Arcata Fire District facilities and capabilities to handle emergency calls. **(R1, R2, R3)**

F6: The Arcata Fire District, with the cooperation of the City of Arcata and California State Polytechnic University, Humboldt, formed a working group and hired a consultant to develop a Standards of Cover report. The findings of this study will guide the Arcata Fire District in developing procedures and standards for ensuring and improving Arcata Fire District public safety. **(R4)**

²⁸ Standards of Cover (SOC) are the result of the community and the fire department together identifying risk and determining what current, or baseline, levels of performance the fire department can deliver.

²⁹ AFD Board of Directors, January 2024 Board meeting packet. Consultant, AP Triton, Scope of Work, page 159.

RECOMMENDATIONS

The Humboldt County Civil Grand Jury recommends that:

R1: The Arcata Fire District use social media, traditional print and electronic media, and radio to inform the public using of impending financial difficulties. This is to take place by no later than December 31, 2024. **(F1, F2, F3, F4, F5)**

R2: By June 30, 2026, the Arcata Fire District propose a ballot measure revising the 2006 Benefit Assessment Tax by updating rates and including an inflation adjustment clause. **(F1, F2, F3, F4, F5)**

R3: The Arcata Fire District promote a ballot measure to generate a permanent special tax to, at a minimum, match income generated by Measure F. This is to be completed by December 31, 2026 in order to be on the 2028 Humboldt County Election Ballot. **(F1, F2, F3, F4, F5)**

R4: The Arcata Fire District continue to coordinate the working group with the City of Arcata and California State Polytechnic University, Humboldt, to establish Standards of Cover. **(F6)**

R5: The Arcata Fire District explore with California State Polytechnic University, Humboldt, opportunities for the University to offer financial assistance or establish reimbursement fees in recognition of the impacts of its tax-exempt status to be initiated by December 31, 2024. **(F2, F3)**

RESPONSES

Pursuant to California Penal Code sections 933 and 933.05, each entity or individual named below must respond to the enumerated Findings and Recommendations within specific statutory guidelines.

Responses to Findings shall be either:

- The respondent agrees with the finding; or
- The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefor.

Responses to Recommendations shall be one of the following:

- The recommendation has been implemented, with a summary regarding the implemented action; or
- The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation; or

- The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency where applicable. This time frame shall not exceed six months from the date of the publication of the Grand Jury report; or
- The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefor.

REQUIRED RESPONSE WITHIN 90 DAYS

The Arcata Fire District Board of Directors
(All findings, all recommendations)

The City of Arcata City Council
(F4) and (R4)

Invited Responses

The Humboldt County Civil Grand Jury also invites the following entities or individuals to respond.

Arcata Fire District Chief
(All findings, all recommendations)

California State Polytechnic University, Humboldt
(F4, F5) and (R4, R5)

Responses are to be sent to:

The Honorable Judge Kelly L. Neel
 Humboldt County Superior Court
 825 5th Street, Eureka, CA 95501

The Humboldt County Civil Grand Jury
 825 5th Street, Eureka, CA 95501

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.

APPENDIX A

Humboldt Local Agency Formation Commission: What are Special Districts?

“Special districts are limited purpose local governments – separate from cities and counties. Within their boundaries, special districts provide focused public services such as fire protection, water, sewer, electricity, parks, recreation, sanitation, cemeteries, and libraries. Each type of special district operates under either a principal act or special act. Additionally, there are two forms of special district governance: independent and dependent. Most special districts are independent districts with independently elected boards or appointed boards whose directors serve for fixed terms.”

APPENDIX B

Measure F Units of Service

	Parcel Use Category	Total Annual Charge
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
H.	Industrial:	\$910 per year
I.	Retail (10,000 + square feet):	\$910 per year
J.	Mobile Homes:	\$90 per year

Extracted from 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.

APPENDIX C

Benefits Assessment Units of Service

Land Use Code	Units of Benefit	Total Assessment	Description
0093	3	\$66	Licensed Mobile Home in Park
1000	1	\$22	Vacant Single-Family Residential
1100	4	\$88	Improved Single-Family Residential
1400	4	\$88	Condominium Single-Family Residential
2120	8	\$178	Improved Multi-Family 2-4 units
2236	NA	0	Low Income Sec. 236 Housing
3000	1	\$22	Vacant Rural Residential to .99 acres
3100	6	\$132	Improved Rural Residential to .99 acres
4100	10	\$220	Misc. Light Industrial
5601	12	\$264	Fast Food Restaurant
5301	12	\$264	Gas Station without mini-market
9990	12	\$264	Public Utilities

Extracted from Ordinance No. 06-12. An Ordinance of the Arcata Fire Protection District Establishing a Benefit Assessment to Finance Fire Protection and Prevention Services.

APPENDIX D

<u>ARCATA FIRE DISTRICT REVENUE/EXPENSE 2019-2024 SUMMARY</u>					
YEAR	REVENUE		EXPENSE		Surplus (Deficit)
Fiscal Year 2019-2020*	\$4,408,569		\$4,468,790		(\$60,221)
Fiscal Year 2020-2021*	\$4,867,682		\$3,844,514		\$1,023,168
Fiscal Year 2021-2022* (6)	\$6,657,863		\$4,398,198		\$2,259,665
	<i>Measure F funds begin to be received</i>				
Fiscal Year 2022-2023*	\$6,836,598		\$6,571,932		\$264,666
Fiscal Year 2023-2024**	\$6,584,700		\$6,694,000		(\$109,300)
	* Actual ** Adopted				
<u>ARCATA FIRE DISTRICT REVENUE/EXPENSE 2019-2024 DETAILED</u>					
	Fiscal Year 2019-2020 ACTUAL (1)				
	<u>REVENUES</u>		<u>EXPENSES</u>		
Property Tax	\$2,210,407	50%	Salaries/Benefits	\$3,201,551	72%
Dist. Tax + Assessments	\$1,731,995	39%	Services/Supplies	\$641,532	14%
Other	\$395,136	9%	Capital Outlay	\$0	0%
Program Revenues	\$71,031	2%	Debt Service	\$152,696	3%
			PERS UAL Payment	\$473,011	11%
	-\$60,221			\$4,468,790	
					Surplus (Deficit) (\$60,221)
	Fiscal Year 2020-2021 ACTUAL (2)				
	<u>REVENUES</u>		<u>EXPENSES</u>		
Property Tax	\$2,315,335	48%	Salaries/Benefits	\$2,574,014	67%
Dist. Tax + Assessments	\$1,744,424	36%	Services/Supplies	\$748,769	19%
Other	\$737,762	15%	Capital Outlay	\$0	0%
Program Revenues	\$70,161	1%	Debt Service	\$155,890	4%
			PERS UAL Payment	\$365,841	10%
				\$3,844,514	
					Surplus (Deficit) \$1,023,168
	<i>Measure F approved by voters on Nov. 3, 2020</i>				
	Fiscal Year 2021-2022 ACTUAL (3) (6)				
	<u>REVENUES</u>		<u>EXPENSES</u>		
Property Tax	\$2,517,199	22%	Salaries/Benefits	\$3,016,857	33%
Dist. Tax + Assessments	\$3,708,632	33%	Services/Supplies	\$736,652	8%
Other (6)	\$5,068,007	45%	Capital Outlay	\$65,788	1%
Program Revenues	\$64,025	1%	Debt Service	\$161,150	2%
			Funds transfer (6)	\$5,117,751	56%
				\$9,098,198	
					Surplus (Deficit) \$2,259,665

2022 - Measure F funding begins to be received					
Fiscal Year 2022-2023 ACTUAL (4)					
<u>REVENUES</u>			<u>EXPENSES</u>		
Property Tax	\$2,690,043	39%	Salaries/Benefits	\$4,145,929	63%
Dist. Tax + Assessments	\$3,728,356	55%	Services/Supplies	\$862,097	13%
Other	\$334,000	5%	Capital Outlay	\$224,554	3%
Program Revenues	\$84,199	1%	Debt Service	\$515,946	8%
			PERS UAL Payment	\$823,406	13%
	\$6,836,598			\$6,571,932	
			Surplus (Deficit)	\$264,666	
Fiscal Year 2023-2024 ADOPTED (5)					
<u>REVENUES</u>			<u>EXPENSES</u>		
Property Tax	\$2,618,000	40%	Salaries/Benefits	\$4,612,000	69%
Dist. Tax + Assessments	\$3,786,000	57%	Services/Supplies	\$917,000	14%
Other	\$113,700	2%	Capital Outlay	\$0	0%
Program Revenues	\$67,000	1%	Debt Service	\$503,000	8%
			PERS UAL Payment	\$662,000	10%
	\$6,584,700			\$6,694,000	
			Surplus (Deficit)	(\$109,300)	

(1) AFD Board Packet 10/13/2020, pg. 34:

<https://www.arcatafire.org/files/ff0ff86ba/Board+Packet+Regular+October+11%2C+2022.pdf>

(2) AFD Board Packet 12/14/2021, pg. 179:

<https://www.arcatafire.org/files/386b06e28/Board+Packet+Regular+December+14%2C+2021.pdf>

(3) AFD Board Packet 10/11/2022, pg. 133:

<https://www.arcatafire.org/files/ff0ff86ba/Board+Packet+Regular+October+11%2C+2022.pdf>

(4) AFD Board Packet 10/10/2023, pg. 94:

<https://www.arcatafire.org/files/ff0ff86ba/Board+Packet+Regular+October+11%2C+2022.pdf>

(5) AFD Board Packet 6/13/2023, pg. 94:

<https://www.arcatafire.org/files/ff0ff86ba/Board+Packet+Regular+October+11%2C+2022.pdf>

(6) In FY 21-22 AFD took a loan of \$4,700,000 to pay for Unfunded Accrued Liabilities (UAL), and applied it in the same year. For this reason the annual budget appears significantly larger than in other years. This is not represented in the summary. For the summary only this revenue/expense has been removed for comparison purposes.