CRESCENT FIRE PROTECTION DISTRICT
255 W. Washington Blvd., Crescent City, CA 95531
707.464.2421

AGENDA OF THE
CRESCENT FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

SPECIAL MEETING
HELD
MONDAY, AUGUST 31, 2026
AT 5:00 P.M.

Submit comments via ccfire@crescentcity.org; or submit a written comment by filing it with the Administrative Specialist at 255 W Washington Blvd, Crescent City, California 95531 prior to 5:00 pm, August 31, 2026. If you require a special accommodation, please contact Administrative Specialist, Vanessa Duncan at 464-2421.

1. OPEN SESSION

1.1 CALL TO ORDER
1.2 ROLL CALL
1.3 FLAG SALUTE

2. PUBLIC PARTICIPATION

Any member of the audience is invited to address the Board on any matter that is within the jurisdiction of the Crescent Fire Protection District. Comments of public interest or on matters appearing on the agenda are accepted. Note, however, that the Board is not able to undertake extended discussion or act on non-agendized items. Such items can be referred to staff for appropriate action, which may include placement on a future agenda. All comments shall be directed toward the entire Board. After receiving recognition from the Chairman, please state your name and city or county residency for the record. Public comment is limited to three (3) minutes. The public is additionally allotted five minutes each in which to speak on any item on the agenda prior to any action taken by the Board.

3. NEW BUSINESS
Take action as necessary and appropriate.

3.1 CONDUCT A PUBLIC HEARING FOR THE 2026-2027 FINAL FISCAL YEAR BUDGET

RECOMMENDATION

1. Open the Public Hearing
2. Take public comment
3. Close Public Hearing
4. Board Discussion

3.2 REVIEW AND ADOPT RESOLUTION NO. 26-005; A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CRESCENT FIRE PROTECTION DISTRICT ADOPTING THE FINAL 2026-2027 FISCAL YEAR BUDGET

RECOMMENDATION

1. Receive staff report
2. Technical questions from the Board
3. Take public comment
4. Further Board discussion
5. Review and waive full reading, read by title only and adopt Resolution No. 26-005; A Resolution of the Board of Directors of the Crescent Fire Protection District Adopting the Final 2026-2027 Fiscal Year Budget

4. ADJOURNMENT

ADJOURN TO THE NEXT REGULARLY SCHEDULED MEETING ON MONDAY, SEPTEMBER 14, 2026 AT 5:00 PM

<u>POSTED:</u>
/s/ Vanessa Duncan
Clerk of the Board/Administrative Specialist

Notice Regarding Americans with Disabilities Act: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact the Administrative Specialist's office at (707)464-2421. Notification 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting [28 CFR 35.102-35.104 ADA Title II]
For TTYDD use for speech and hearing impaired, please dial 711. A full agenda packet may be reviewed at Crescent City Fire & Rescue, 255 W Washington Blvd, during business hours, 8:00 a.m. - 5:00 p.m., or on-line at cfpd.crescentcity.org

CRESCENT FIRE PROTECTION DISTRICT
STAFF REPORT

TO: BOARD OF DIRECTORS

FROM: BILL GILLESPIE, INTERIM FIRE CHIEF

DATE: AUGUST 31, 2026

SUBJECT: ADOPTION OF FISCAL YEAR 2026/27 FINAL BUDGET

RECOMMENDATION

Staff recommends that the Board of Directors:

1. Receive staff report
2. Technical questions from the Board
3. Open public hearing
4. Take public comment
5. Close public hearing
6. Further Board discussion
7. Adopt Resolution No. 26-005 approving the Crescent Fire Protection District Fiscal Year 2026/27 Final Budget

BACKGROUND

The Board of Directors adopted the Crescent Fire Protection District Fiscal Year 2026/27 Preliminary Budget in June 2026. The Preliminary Budget included estimated revenues of $1,346,077 and appropriations of $1,381,412, resulting in a projected use of fund balance of $35,335.

Following adoption of the Preliminary Budget, staff continued to review Fiscal Year 2025/26 year-end financial activity, updated revenue estimates, anticipated expenditures, capital needs, and costs associated with implementation of the District Emergency Response Staffing Program (DERSP).

Notice of the public hearing for consideration and adoption of the Fiscal Year 2026/27 Final Budget was published in advance of the August 31, 2026 meeting. The notice advised taxpayers that they may appear and be heard regarding any increase, decrease, deletion, or addition to the proposed budget.

DISCUSSION

The proposed Fiscal Year 2026/27 Final Budget includes estimated revenues of $1,416,031.88 and appropriations of $1,391,222, resulting in a projected surplus of $24,809.88.

Compared with the Preliminary Budget, estimated revenues increased by $69,954.88, while total appropriations increased by $9,810. The District's projected budgetary position has therefore improved by $60,144.88 from the Preliminary Budget adopted in June.

During development of the Final Budget, staff reviewed individual accounts and adjusted appropriations to more accurately reflect anticipated District operations and capital needs. Significant changes and planned expenditures include:

District Emergency Response Staffing Program (DERSP)

Funding was reallocated from the Extra Help account to the Business Travel/Mileage account. District CAL-Card charges incurred during DERSP deployments will be charged to the Business Travel/Mileage account. The Final Budget includes $50,000 in this account to provide spending authority for these deployment-related expenses.

The Extra Help account includes $14,010 for the DERSP Administrator position for Fiscal Year 2026/27, in addition to funding for DERSP personnel costs.

Professional Services

The Professional Services category provides funding for services necessary to support District operations. Anticipated costs include approximately $1,800 for payroll services, $38,000 for assessment collection and County charges, and $2,200 for miscellaneous services that may be required during the fiscal year.

Building and Improvements

The Final Budget includes $17,500 in the Building and Improvements account for capital improvements to District facilities. Of this amount, $10,000 is designated for improvements to the Washington Station kitchen and dorm room areas, and $7,500 is designated for a new station alerting system.

These expenditures are being budgeted as capital improvements/assets rather than routine building maintenance.

Office Furniture

The Final Budget includes $2,000 in the Office Furniture/Fixtures account for the purchase of new chairs for the Board of Directors meeting area.

Equipment

The Equipment account includes $35,000 set aside for the purchase of an extractor.

Vehicles

The Vehicles account includes $38,657 for the District's first scheduled payment on the new Water Tender during Fiscal Year 2026/27.

RESERVE POSITION

Based on the financial information currently available, the District's reserve balance entering Fiscal Year 2026/27 is estimated at approximately $2,057,121.78.

This amount is preliminary and will be updated, if necessary, upon receipt of final Fiscal Year 2025/26 year-end financial information from the County Auditor's Office.

The District's reserve position provides financial stability and resources for future capital needs, unforeseen expenditures, emergency response costs, and fluctuations in annual revenues.

FISCAL ANALYSIS

The Fiscal Year 2026/27 Preliminary Budget anticipated $1,346,077 in revenue and $1,381,412 in expenditures, resulting in a projected deficit of $35,335.

The proposed Final Budget provides $1,416,031.88 in estimated revenue and $1,391,222 in appropriations, resulting in a projected surplus of $24,809.88.

The Final Budget provides funding for regular District operations as well as DERSP personnel, administration and deployment expenses; payroll and County services; capital improvements to Washington Station; a new station alerting system; an extractor; Board meeting area furniture; and the District's first Water Tender payment.

Staff recommends that the Board conduct the noticed public hearing and adopt the Fiscal Year 2026/27 Final Budget.

ATTACHMENTS

1. Resolution No. 26-005 – Adopting the Fiscal Year 2026/27 Final Budget
2. Crescent Fire Protection District Fiscal Year 2026/27 Final Budge

CRESCENT FIRE PROTECTION DISTRICT

255 W. WASHINGTON BLVD.   CRESCENT CITY, CA 95531
office: 707- 464-2421

RESOLUTION NO. 26– 005

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CRESCENT FIRE PROTECTION DISTRICT ADOPTING THE FINAL 2026–2027 FISCAL YEAR BUDGET

WHEREAS, the Board of Directors has established a commitment to deliver a high standard of fire protection and emergency services to the taxpayers of the District; and

WHEREAS, the Board of Directors has also committed to making capital improvements and enhancing services accordingly;

WHEREAS, the District has prepared and reviewed the Final Budget for Fiscal Year 2026–2027, reflecting projected revenues of $1,416,031.88 and expenditures of $1,391,222, resulting in a projected surplus of $24,809.88; and

WHEREAS, a duly noticed public hearing on the Final Budget for Fiscal Year 2026–2027 was held on August 31, 2026, at which all interested persons were provided the opportunity to comment.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Crescent Fire Protection District hereby approves and adopts the Final Fiscal Year 2026–2027 Budget in the total expenditure amount of $1,391,222, with projected revenues of $1,416,031.88.

PASSED AND ADOPTED at a special meeting of the Board of Directors of the Crescent Fire Protection District held on the 31st day of August, 2026, by the following vote:

AYES:

NOES:

ABSENT:

____

James Erler, Chair of the Board

ATTEST:

____

Vanessa Duncan, Clerk of the Board

Org	Object	Project	Description	Type	Status	Budget FY 25/26	Budget FY 26/27
4001000	41010		Property Taxes Secured	Revenue	Active	-425,000.00	-$471,000.00
4001000	41010	PRIOR	Property Taxes Secured	Revenue	Active	0.00	$0.00
4001000	41015		Property Taxes Unsecured	Revenue	Active	-9,000.00	-$10,000.00
4001000	41015	PRIOR	Property Taxes Unsecured	Revenue	Active	0.00	$0.00
4001000	41030		Property Tax Supplemental	Revenue	Active	-12,000.00	$9,000.00
4001000	41055		Property Assessments	Revenue	Inactive	0.00	$0.00
4001000	41120		Timber Yield Tax	Revenue	Active	0.00	-$12.88
4001000	42000		Interest	Revenue	Active	-54,000.00	-$54,000.00
4001000	44253		Rent - Building/Land	Revenue	Active	-6,000.00	-$6,000.00
4001000	44255		Rent - Equipment	Revenue	Active	-39,199.00	-$42,877.00
4001000	45580		HOPTR-Secured/Unsecured	Revenue	Active	-5,200.00	-$5,200.00
4001000	48021		Fire Assessment Fee	Revenue	Active	-541,000.00	-$585,942.00
4001000	48021	PRIOR	Fire Assessment Fee	Revenue	Active	0.00	$0.00
4001000	48100		Sale of Capital Assets	Revenue	Active	0.00	$0.00
4001000	48300		Fire Protection Services	Revenue	Active	-278,294.00	-$250,000.00
4001000	49010		Insurance Recovery	Revenue	Active	0.00	$0.00
4001000	49049		Misc Sales (Non Services)	Revenue	Active	0.00	$0.00
						Total Revenue:	-$1,416,031.88
4001000	49710		TR IN-Inter Fund Revenue	Revenue	Active	0.00	$0.00
4001000	51110		Extra Help	Expense	Active	0.00	$214,010.00
4001000	51405		Workers Compensation	Expense	Active	0.00	$15,000.00
4001000	52100		Professional Services	Expense	Active	50,040.00	$4,200.00
4001000	52125		Accounting/Auditing Services	Expense	Active	12,000.00	$14,000.00
4001000	52140		Legal Services	Expense	Active	5,000.00	$5,000.00
4001000	52181		City Admin Services	Expense	Active	1,058,978.00	$843,009.00
4001000	52325		Waste Disposal Services	Expense	Active	3,500.00	$3,500.00
4001000	52340		Landscaping Services	Expense	Active	2,400.00	$2,400.00
4001000	52345		Janitorial Services	Expense	Active	4,560.00	$4,560.00
4001000	52500		Maint - Equipment	Expense	Active	6,000.00	$6,180.00
4001000	52505		Maint - Struct/Imp Ground	Expense	Active	80,000.00	$5,000.00
4001000	52520		Maint - Vehicles	Expense	Active	22,000.00	$20,000.00
4001000	52600		Rents/Leases - Equipment	Expense	Active	2,500.00	$2,625.00

4001000	52605	Rents/Leases - Buildings/Land	Expense	Active	0.00	$0.00
4001000	52700	Insurance - Liability	Expense	Active	37,994.00	$33,031.00
4001000	52705	Insurance - Property	Expense	Active	0.00	$0.00
4001000	52800	Communications/Telephone	Expense	Active	3,500.00	$3,675.00
4001000	52810	Advertising/Marketing	Expense	Active	0.00	$50.00
4001000	52820	Printing and Binding	Expense	Active	0.00	$0.00
4001000	52830	Publications and Legal Notices	Expense	Active	300.00	$300.00
4001000	52900	Training/Conference Expenses	Expense	Active	2,500.00	$2,500.00
4001000	52905	Business Travel/Mileage	Expense	Active	2,500.00	$50,000.00
4001000	53100	Office Supplies	Expense	Active	400.00	$500.00
4001000	53105	Office Furniture/Fixtures	Expense	Active	0.00	$2,000.00
4001000	53110	Freight/Postage	Expense	Active	100.00	$100.00
4001000	53115	Books/Media/Subscriptions	Expense	Active	200.00	$400.00
4001000	53120	Memberships/Certifications	Expense	Active	0.00	$0.00
4001000	53200	Utilities	Expense	Active	21,000.00	$22,050.00
4001000	53210	Utilities - Propane	Expense	Active	12,000.00	$10,000.00
4001000	53220	Utilities - Water	Expense	Active	5,500.00	$7,975.00
4001000	53250	Fuel	Expense	Active	2,000.00	$2,000.00
4001000	53305	Household Expense	Expense	Active	1,500.00	$1,500.00
4001000	53350	Maintenance Supplies	Expense	Active	0.00	$500.00
4001000	53400	Minor Equipment/Small Tools	Expense	Active	2,500.00	$2,500.00
4001000	53600	Special Department Expense	Expense	Active	200.00	$1,000.00
4001000	53636	FF Incentives/Reimbursements	Expense	Active	20,000.00	$20,000.00
4001000	54000	Department Allotment	Expense	Active	57,052.00	$0.00
4001000	55300	Building and Improvements	Expense	Active	0.00	$17,500.00
4001000	55400	Equipment	Expense	Active	45,000.00	$35,000.00
4001000	55450	Vehicles	Expense	Active	85,000.00	$38,657.00
4001000	59804	TR OUT-Inter Treasurer	Expense	Active	0.00	$0.00
4001000	59808	TR OUT-Inter Crescent Fire PD	Expense	Active	0.00	$500.00
					Total Expenses:	$1,391,222.00
					Difference:	-$24,809.88