



**AGENDA OF THE
CRESCENT FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS**

**SPECIAL MEETING
HELD
FRIDAY, AUGUST 29, 2025
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 29, 2025. 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 2024-2025 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. 25-003; A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CRESCENT FIRE PROTECTION DISTRICT ADOPTING THE FINAL 2025-2026 FISCAL YEAR BUDGET

RECOMMENDATION

1. Receive staff report
2. Take public comment
3. Board Discussion
4. Review and waive full reading, read by title only and adopt Resolution No. 25-003; *A Resolution of the Board of Directors of the Crescent Fire Protection District Adopting the Final 2025-2026 Fiscal Year Budget*

4. ADJOURNMENT

ADJOURN TO THE NEXT REGULARLY SCHEDULED MEETING ON MONDAY, SEPTEMBER 8, 2025
AT 5:00 PM

POSTED:

8/28/2025

/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: KEVIN CAREY, FIRE CHIEF

DATE: AUGUST 29, 2025

SUBJECT: REVIEW AND APPROVAL OF FINAL BUDGET FOR FISCAL YEAR 2025–26

BACKGROUND

The Board of Directors of the Crescent Fire Protection District is responsible for the annual adoption of the operating budget to ensure the continued provision of fire protection and emergency services.

The Preliminary Budget for FY 2025–2026 was presented and discussed at the Board meeting held on June 9, 2025. Based on subsequent review, staff has prepared the Final Budget and now submits it for adoption.

In addition, the Crescent Fire Benefit Assessment Oversight Committee met on August 4, 2025, to review the proposed expenditures funded by the Benefit Assessment revenue. The Committee determined that the expenditures are consistent with the intent of the assessment and formally approved the FY 2025–2026 Benefit Assessment Budget.

DISCUSSION:

Key highlights of the FY 2025–2026 Final Budget include:

- Projected Revenues: \$1,369,693
- Projected Expenditures: \$1,546,224
- Projected Shortfall: \$176,531 (to be covered by fund balance and available reserves)

The budget encompasses:

- Insurance, professional services, utilities, and operational expenses essential to maintaining readiness.
- Capital allocations for equipment replacement, structural improvements, and vehicle maintenance.
- \$1,058,978 in shared service costs paid to the City of Crescent City to support Crescent City Fire & Rescue.
- Benefit Assessment revenue allocated per the Oversight Committee’s review and approval, supporting firefighter safety, training, and essential equipment needs.

A public hearing was scheduled and noticed. During the hearing, all interested parties were given the opportunity to provide comment.

RECOMMENDATION:

Consider and adopt Resolution No. 25-003, adopting the Final 2025–2026 Fiscal Year Budget.

FISCAL IMPACT

The Final Budget for FY 2025–2026 totals \$1,546,224 in expenditures, with \$1,369,693 in projected revenue, leaving a shortfall of \$176,531, which will be addressed through the District's fund balance and reserve use.

ATTACHMENTS

1. Resolution No. 25-003 – Adoption of Final FY 2025–2026 Budget
2. Final FY 2025–2026 Budget Worksheet
3. Letter from the Crescent Fire Benefit Assessment Oversight Committee Approving FY 2025–2026 Expenditures



CRESCENT FIRE PROTECTION DISTRICT

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

RESOLUTION NO. 25- 003

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CRESCENT FIRE PROTECTION DISTRICT ADOPTING THE FINAL 2025-2026 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 2025-2026, reflecting projected revenues of \$1,369,693 and expenditures of \$1,546,224, resulting in a projected shortfall of \$176,531; and

WHEREAS, the Crescent Fire Benefit Assessment Oversight Committee, at its meeting of August 4, 2025, reviewed the proposed FY 2025-2026 Benefit Assessment budget, found the expenditures consistent with the intent of the assessment, and formally approved the use of Benefit Assessment revenues for the proposed expenditures; and

WHEREAS, a duly noticed public hearing on the Final Budget for Fiscal Year 2025-2026 was held on August 29, 2025, 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 2025-2026 Budget in the total amount of \$1,546,224. The shortfall of \$176,531 shall be covered by the District's available fund balance and other appropriate financing mechanisms.

PASSED AND ADOPTED at a special meeting of the Board of Directors of the Crescent Fire Protection District held on the 29th day of August, 2025, by the following vote:

AYES:

NOES:

ABSENT:

James Erler, Chair of the Board

ATTEST:

Vanessa Duncan, Clerk of the Board

Line	Proj	Description	24/25 Adopted				Proposed Budget		Proposed Budget		Notes	
			Budget	24/25 Revised Budget	24/ 25 YTD	24/25 Balance	%	2 FY Ago Actual	Prev FY Actual	FY 25/26		FY 26/27
10010		Payroll	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
10015		Volunteers	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
10017		Unemp - Fica	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
10020		Retirement	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
10030		Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
10031		Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20110		Clothing & Pers Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20120		Communications	\$3,150.00	\$3,650.00	\$3,205.30	\$444.70	87.8	\$2,861.61	\$2,938.49	\$3,500.00	\$3,605.00	
20130		Food - Rehab	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20140		Household Expense	\$4,000.00	\$5,000.00	\$5,609.65	-\$609.65	112.2	\$1,524.76	\$2,502.17	\$5,000.00	\$5,150.00	
20150		Insurance	\$36,239.00	\$36,239.00	\$36,239.00	\$0.00	100	\$18,573.00	\$28,289.00	\$37,994.00	\$39,133.82	
20155		Insurance-Liability	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20156		Insurance-Property	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20170		Maint-Equipment	\$1,000.00	\$1,000.00	\$424.34	\$575.66	42.4	\$473.16	\$553.70	\$6,000.00	\$6,180.00	\$5k for repeater
20171		Radio Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20172		Maint-Fireboat	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20173		Maint-Vehicles	\$19,000.00	\$37,500.00	\$34,668.77	\$2,831.23	92.5	\$31,498.34	\$21,894.11	\$22,000.00	\$22,660.00	
20180		Maint-Struc Imp Ground	\$80,000.00	\$42,000.00	\$9,018.00	\$32,982.00	21.5	\$15,473.19	\$4,006.84	\$80,000.00	\$12,000.00	\$50k parking lot, \$20k Washington paint and siding
20190		Medical Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20200		Membership	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20205		Licenses & Fees	\$0.00	\$0.00	\$0.00	\$0.00	0	\$23.49	\$0.00	\$0.00	\$0.00	
20220		Office Expense	\$100.00	\$600.00	\$547.80	\$52.20	91.3	\$147.01	\$27.05	\$500.00	\$515.00	
20227		Dues/Subscriptions	\$200.00	\$200.00	\$149.90	\$50.10	75	\$149.90	\$149.90	\$200.00	\$206.00	
20230		Professional Services	\$56,000.00	\$48,000.00	\$47,856.00	\$144.00	99.7	\$70,355.56	\$37,111.75	\$69,000.00	\$71,070.00	\$12k for Audit
20231		Prof Svcs-FEMA Grant	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20232		Professional Serv-Medical	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20233		Prof Svcs-Legal	\$10,000.00	\$6,000.00	\$2,525.76	\$3,474.24	42.1	\$9,793.00	\$1,755.00	\$5,000.00	\$5,150.00	
20234		Prof Svcs-City	\$861,321.00	\$886,321.00	\$885,490.51	\$830.49	99.9	\$362,481.39	\$988,004.15	\$1,058,978.00	\$1,090,747.34	\$278k added for CAL OES coverage
20235		Prof Svcs - Dispatch Services	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20236		Prof Svcs - Training Officer	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20240		Publ & Legal Notices	\$300.00	\$300.00	\$49.37	\$250.63	16.5	\$40.05	\$60.32	\$300.00	\$309.00	
20250		Lease - Cell Tower	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20260		Lease-Copier	\$2,700.00	\$3,200.00	\$3,145.70	\$54.30	98.3	\$2,509.54	\$2,287.69	\$2,500.00	\$2,575.00	

20260	870	Rent-Mitel Phone System	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20270		Minor Equipment	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0	\$0.00	\$247.89	\$1,000.00	\$1,030.00	
20271		Small Tools	\$1,500.00	\$1,500.00	\$605.48	\$894.52	40.4	\$3,819.83	\$469.66	\$1,500.00	\$1,545.00	
20280		Special Departmental Exp	\$200.00	\$200.00	\$0.00	\$200.00	0	-\$1,773.20	\$94.07	\$200.00	\$206.00	
20281		Spec Dept Exp-F/F Fringe Benefits (Gas Cards)	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20282		Spec Dept Exp - Explorer Program	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20285		Spec Dept Exp - Recognition	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20290		Travel & Training	\$7,500.00	\$4,500.00	\$2,467.23	\$2,032.77	54.8	\$91.43	\$6,470.12	\$5,000.00	\$5,150.00	
20292		Training	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
20293		FF Incentives/Reimbursements	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100	\$20,000.00	\$20,000.00	\$20,000.00	\$20,600.00	
20297		Fuel	\$2,000.00	\$2,000.00	\$622.69	\$1,377.31	31.1	\$496.52	\$1,775.25	\$2,000.00	\$2,060.00	
20300		Utilities - Electric	\$15,500.00	\$21,000.00	\$20,935.98	\$64.02	99.7	\$10,253.45	\$13,379.13	\$21,000.00	\$21,630.00	
20301		Utilities - Gas	\$10,000.00	\$10,000.00	\$8,550.33	\$1,449.67	85.5	\$8,679.51	\$6,343.18	\$12,000.00	\$12,360.00	
20302		Utilities - Water	\$4,000.00	\$5,500.00	\$5,176.58	\$323.42	94.1	\$4,358.49	\$3,404.08	\$5,500.00	\$5,665.00	
30411		Rtrment Long Term Lease	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
30412		Retirement Long Term Lease-Copier	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
30413		Retirement Long Term Lease -Trucks	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
30441		Interest	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
30442		Rtrmnt Long Term Lease Trk Int	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
30460		Settlement - County	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
30480		Tax & Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0	\$78.00	\$0.00	\$0.00	\$0.00	
30500		Department Allotment	\$2,003,936.00	\$1,920,092.00	\$0.00	\$1,920,092.00	0	-\$350.00	\$0.00	\$0.00	\$0.00	Final amount not available until August 2025
30520		Church Tree Hydrant	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
40610		Structures	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
40610	200	Building & Improvements	\$0.00	\$0.00	\$0.00	\$0.00	0	\$5,739.00	\$0.00	\$0.00	\$0.00	
40611		Cooper Station Renovation	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
40620		Equipment	\$225,000.00	\$225,000.00	\$198,273.96	\$26,726.04	88.1	\$0.00	\$0.00	\$30,000.00	\$0.00	Extractor for Washington
40620	400	Training Computer	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
40620	500	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$15,000.00	\$0.00	SCBA parts
40620	501	Equipment - FEMA Grant	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
40620	510	Fire Hydrants	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
40620	600	Truck	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
40621		Truck	\$40,000.00	\$250,000.00	\$250,000.00	\$0.00	100	\$0.00	\$21,271.90	\$85,000.00	\$0.00	Cal OES engine \$40k + \$20k for wrap, wheels, equipment, and registration - \$25k for truck
40635		Storage Container	\$0.00	\$0.00	\$6,495.00	-\$6,495.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
72000	870	Internal Financing - Mitel Phone System	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
72100	870	Internal Financing - Interest	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
81000		Approp For Contingencies	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	

81002	Reserve - Equipment	\$126,156.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$57,052.00	\$57,052.00	Equip./Training/Vehicle
90010	Property Tax - Secured	\$400,000.00	\$400,000.00	\$447,865.18	\$47,865.18	112	\$390,341.69	\$425,125.37	\$425,000.00	\$425,000.00	
90011	Prop Tax - Supplemental	\$8,000.00	\$8,000.00	\$12,028.98	\$4,028.98	150.4	\$19,263.24	\$12,807.22	\$12,000.00	\$12,000.00	
90020	Property Tax - Unsecured	\$8,400.00	\$8,400.00	\$9,874.87	\$1,474.87	117.6	\$9,330.43	\$9,145.60	\$9,000.00	\$9,000.00	
90091	Yield Tax	\$0.00	\$0.00	\$22.32	\$22.32	0	\$12.59	\$16.74	\$0.00	\$0.00	
90140	Assessment Fees	\$541,000.00	\$541,000.00	\$549,426.07	\$8,426.07	101.6	\$545,874.34	\$541,850.29	\$541,000.00	\$541,000.00	
90300	Interest - Crescent Fire	\$36,000.00	\$36,000.00	\$69,697.95	\$33,697.95	193.6	\$23,060.99	\$54,306.75	\$54,000.00	\$54,000.00	
90320	Rent - Building (Room)	\$6,000.00	\$6,000.00	\$14,090.00	\$8,090.00	234.8	\$8,420.00	\$6,699.64	\$6,000.00	\$6,000.00	
90321	Rent - RadioTower	\$39,000.00	\$39,000.00	\$40,647.71	\$1,647.71	104.2	\$38,126.32	\$39,270.06	\$39,000.00	\$39,000.00	
90325	Rent - Tower	\$199.00	\$199.00	\$0.00	\$199.00	0	\$199.56	\$0.00	\$199.00	\$199.00	
90601	St HOPTR-Secured/Unsec	\$5,200.00	\$5,200.00	\$5,139.12	\$60.88	98.8	\$5,294.18	\$5,216.76	\$5,200.00	\$5,200.00	
90741	RPTTF Pass Thru	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
90760	FEMA Grant	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
90761	Cal-Fire Grant	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
90761 099	Cal-Fire Grant - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
90762	EMPG Grant	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
91060	Charges for Services Rendered	\$0.00	\$0.00	\$261,516.14	\$261,516.14	0	\$55,479.54	\$523,549.87	\$278,294.00	\$278,294.00	*This expenditure was included in
91061	Fire Protection Contract	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	City Professional Services line for
91120	Annuity Forfeiture	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	CAL OES coverage paid by City -
91122	Misc. Contributions	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	reimbursed by District
91123	Miscellaneous Receipts	\$100.00	\$100.00	\$697.00	\$597.00	697	\$39,951.90	\$579.00	\$0.00	\$0.00	
91124	Training Officer Reimb-City	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
91125	Janitorial Reimb-City	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
91126	Training Registration Charges	\$0.00	\$0.00	\$1,550.00	\$1,550.00	0	\$0.00	\$7,425.00	\$0.00	\$0.00	
91230	Note proceed-County	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
91231	Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00	\$0.00	\$0.00	
91300	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0	\$37,104.14	\$5,975.00	\$0.00	\$0.00	

FY 24-25 Adopted Budget	FY 24-25 Revised Budget	FY 24-25 YTD	FY 22-23 2 FY Ago Actual	FY 23-24 Prev FY Actual	FY 25-26 PROPOSED	FY 26-27 PROPOSED
REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
\$ 1,043,899.00	\$ 1,043,899.00	\$1,412,555.34	\$ 1,172,458.92	\$ 1,631,967.30	\$1,369,693.00	\$1,369,693.00
EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
\$ 1,526,866.00	\$ 1,610,710.00	\$1,542,057.35	\$ 567,297.03	\$ 1,163,035.45	\$1,546,224.00	\$1,386,599.16
(OVER)/UNDER	(OVER)/UNDER	(OVER)/UNDER	OVER/UNDER	OVER/(UNDER)	OVER/(UNDER)	OVER/(UNDER)
\$ (482,967.00)	\$ (566,811.00)	(\$129,502.01)	\$ 605,161.89	\$ 468,931.85	\$ (176,531.00)	\$ (16,906.16)

Department Reserves End of Fiscal Year

FY 21/22	\$929,842.26
FY 22/23	\$1,535,004.15
FY 23/24	\$2,003,936.00
FY 24/25	\$1,790,589.99
FY 25/26	\$1,614,058.99

(these amounts include transfer from the reserve line)

CRESCENT FIRE BENEFIT ASSESSMENT OVERSIGHT COMMITTEE

August 4, 2025

Board of Directors

Crescent Fire Protection District
255 W. Washington Blvd.
Crescent City, CA 95531

Subject: Approval of FY 2024/2025 End of Year Report and FY 2025/2026 Benefit Assessment Budget

Dear Board Members,

The Crescent Fire Benefit Assessment Oversight Committee met to review and evaluate the financial performance of the District as it relates to the Benefit Assessment fund for the 2024/2025 fiscal year, as well as to consider and approve the proposed Benefit Assessment budget for fiscal year 2025/2026.

After reviewing the documentation provided by staff, including the FY 2024/2025 End of Year Report and supporting financial data, the Committee finds the expenditures to be consistent with the scope and intent of the Benefit Assessment. The Committee recognizes that the funds were used responsibly to support firefighter safety, operations, and essential equipment purchases—including the SCBA replacement and partial funding for a new water tender. The Committee acknowledges the strategic use of both current and prior year Benefit Assessment revenues in maintaining operational readiness.

Furthermore, the Committee has reviewed the proposed FY 2025/2026 Benefit Assessment budget, which includes a projected revenue of \$429,985.40. The budget outlines \$392,598.00 in shared service costs to be paid to the City of Crescent City and \$122,052.00 in District-only expenditures that will utilize funding from the benefit assessment. While the projected expenditures exceed the current year revenue, the Committee supports the use of reserve funds to cover the difference as necessary.

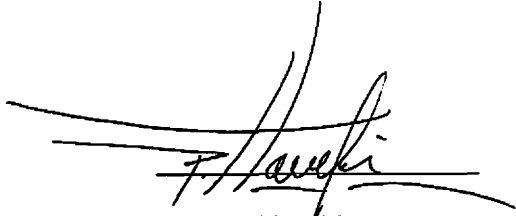
Based on this review, the Crescent Fire Benefit Assessment Oversight Committee formally:

- 1. Approves the FY 2024/2025 End of Year Benefit Assessment Report; and**
- 2. Approves the proposed FY 2025/2026 Benefit Assessment Budget as submitted.**

We appreciate the efforts of staff in preparing accurate and transparent reporting, and we remain committed to ensuring that the Benefit Assessment continues to serve its intended

purpose in supporting critical fire protection services within the Crescent Fire Protection District.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Hawkins", is written over a horizontal line. The signature is stylized and cursive.

Patrick Hawkins,

President