



AMERICAN CANYON FIRE PROTECTION DISTRICT

BOARD AGENDA

JULY 22, 2025

STAFF REPORT

CONSENT

ITEM NUMBER: 5.

TITLE

Adopt a Resolution Authorizing the Write-Off of Unsecured Fire Service Fees for FY 2022-2024.

RECOMMENDATION

Adopt a resolution authorizing the write-off of \$13,775.81 in delinquent unsecured fire service fee accounts for Fiscal Year 2022-2024.

CONTACT

Geoff Belyea, Fire Chief

BACKGROUND & ANALYSIS

At the Fire District Board Meeting on June 24, 2025, the Board of Directors approved the Fire Service Fees for Fiscal Year 2025–2026. In past years, Napa County Collections managed the collection of Fire Service Fees for unsecured properties, primarily mobile and manufactured homes. Recently, the County advised the District that it would begin charging \$25,000 annually for this service—a significant increase that would severely reduce net revenue.

In response, the District engaged Wittman Enterprises, the District’s current billing provider for First Responder Fees, to also perform unsecured billing services at a rate of \$14 per unit. Based on current assessments, this alternative is estimated to cost approximately \$6,000 annually and will allow the District to retain a greater portion of the assessed revenue.

As part of this transition, staff conducted a reconciliation of delinquent unsecured accounts for Fiscal Years 2022–2024 in partnership with Napa County Collections. The results of this reconciliation are as follows:

- \$13,775.81 in unpaid unsecured Fire Service Fee accounts has been deemed uncollectible after reasonable collection efforts and is recommended for formal write-off.
- An additional \$10,742.20 in delinquent accounts has been secured through lien placements. It is important to note that this amount includes a \$20 lien processing fee per parcel charged by Napa County—not by the District—so this amount is not owed to the District and is not included in the

write-off. The lien balances remain recoverable in the future through property sale or transfer.

A breakdown of these accounts is included in Exhibit A.

FISCAL IMPACT

Transitioning collection services to Wittman Enterprises will reduce costs from \$25,000 to approximately \$6,000 annually. Writing off \$13,775.81 in delinquent fees will result in a one-time accounting adjustment, with no impact on current year revenue projections.

BOARD PRIORITY PROGRAMS AND PROJECTS

Public Safety: "Ensure American Canyon remains a safe community"

ENVIRONMENTAL REVIEW

None

ATTACHMENTS:

1. [Resolution 2025-15 Write off Unsecured FSF](#)
2. [Exhibit A](#)