



AMERICAN CANYON FIRE PROTECTION DISTRICT

BOARD AGENDA

JUNE 24, 2025

STAFF REPORT

CONSENT

ITEM NUMBER: 5.

TITLE

Fire Service Fees

RECOMMENDATION

Adopt a Resolution approving the annual cost-of-living increase to the District Fire Service Fee Special Tax consistent with District Ordinance 2013-01 and confirming the Fire Service Fee Assessments of \$ 896,771.08 for Fiscal Year 2025/2026.

CONTACT

Geoff Belyea, Fire Chief

BACKGROUND & ANALYSIS

At the June 1980 general election, a ballot measure designated as Measure B was approved by 76% of the voters of the then-independent District to provide supplemental funding for fire protection and emergency services in the District subsequent to the passage of Proposition 13 in 1978.

The Fire Service Fee is apportioned to all parcels in the District based on the associated demand for fire protection services; and is applied on a “per equivalent dwelling unit” basis, or “EDU.” On July 20, 2013, the District Board enacted Ordinance 2013-01 to clarify and implement the provisions of Measure B. The District subsequently filed a validation action, American Canyon Fire Protection District v. All Persons Interested in the Matter of the Validity of the American Canyon Fire Protection District Ordinance No. 2013-1 Confirming Special Tax for Fire Services, Napa Superior Court Case No. 26-62587, which resulted in a Judgement on January 22, 2014 which confirmed the validity of Ordinance 2013-01.

Ordinance 2013-01 provides for an annual cost-of-living increase for the Fire Service Fee. This inflationary adjustment is based on the change in the California Consumer Price Index from January to January of each year. The District has retained Capitol Public Finance to determine the annual adjustment for FY 2024-2025, Attachment 2.

Consistent with that determination, it is recommended that the Fire Service Fee be increased by the cost-of-living adjustment of 3.07%. If approved, the Fire Service Fee would increase by \$3.55, from \$115.73/EDU to \$119.28/EDU.

The District Ordinance requires the Fire Chief to compile a list of “Fire Service Fees” for both secured and unsecured properties (mobile homes) in the District. The list is updated each year to reflect any new construction or parcel splits. The parcel listings are attached for review. After review of the fee listing, the Board confirms the assessments by resolution, which is then submitted to the Napa County Auditor-Controller. For secured property, the Auditor-Controller includes the annual assessments on the property tax bill.

In the case of unsecured property, Wittman Enterprises will mail individual invoices and collect the assessment.

In previous years, Napa County Collections collected the Fire Service Fee for unsecured properties (primarily mobile/manufactured homes). However, the County recently notified the District that it would begin charging \$25,000 annually for this service, a significant increase that would severely diminish the net revenue received. In response, the District engaged Wittman Enterprises, its current billing provider for First Responder Fees, to perform this service at a rate of \$14 per unit. Based on current assessments, this alternative is estimated to cost approximately \$6,000 and will allow the District to retain a greater portion of the assessed revenue.

The attached Fire Service Fee assessment listings for Fiscal Year 2025-2026 total \$866,811.34 for secured property and \$29,959.74 for unsecured (mobile home,) for a total assessment of \$896,771.08.

In accordance with District Ordinance 2013-01, a hearing of the “Fire Service Fee Board of Review” will be noticed subsequent to Board approval of the annual listing for any property owner wishing to challenge their annual assessment.

FISCAL IMPACT

If approved, the proposed Fire Service Fee of \$119.28/EDU is expected to generate operating revenue of \$896,771.08 for fiscal year 2025-2026. Adopting the annual inflationary adjustment will maintain parity between Fire Service Fee and increases in the cost of providing fire protection and other emergency services, consistent with Ordinance 2013-01.

BOARD PRIORITY PROGRAMS AND PROJECTS

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

ENVIRONMENTAL REVIEW

None

ATTACHMENTS:

1. [Resolution 2025-09 FSF](#)
2. [Inflation Changes](#)
3. [2025-26 Taxroll](#)

4. Unsecured Mobile Home 2025-2026