



AMERICAN CANYON FIRE PROTECTION DISTRICT
BOARD AGENDA
SEPTEMBER 23, 2025

STAFF REPORT
CONSENT
ITEM NUMBER: 8.

TITLE

Write-Off of Unsecured Fire Service Fees for FY2024-2025.

RECOMMENDATION

Adopt a resolution authorizing the write-off of \$32,890.39 in delinquent unsecured fire service fee accounts for Fiscal Year 2024–2025.

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.

Additionally, following a reconciliation of the unsecured accounts with Napa County Collections, the District has determined that a total of \$32,890.39 in outstanding unsecured fire service fee accounts from Fiscal Year 2024–2025 are uncollectible and should be written off. These accounts have been reviewed and deemed no longer viable for further collection efforts.

FISCAL IMPACT

Transitioning collection services to Wittman Enterprises will reduce costs from \$25,000 to approximately \$6,000 annually. Writing off \$32,890.39 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.pdf](#)