

3.0 DOUGLAS CITY COMMUNITY SERVICES DISTRICT

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3.1 DISTRICT BACKGROUND

Agency Overview

The Douglas City Community Services District (herein referred to as “Douglas City CSD” or “District”) provides fire protection services to the rural communities of Douglas City, Steiner Flat, Steel Bridge, and adjacent rural residential areas, located in eastern Trinity County off of State Route 3 and State Route 299. Douglas City is nestled just north of the Trinity River and is a small commercial and residential center known for its access to outdoor recreation opportunities. Nearby populated communities include Hayfork (approximately 25 miles west of Douglas City), Weaverville (approximately 6 miles north of Douglas City), and Lewiston (approximately 11 miles east of Douglas City).

Table 3-1: Douglas City CSD Contact Information

Primary Contact	Marty Mather, Fire Chief Lisa Harper, Secretary Amy Curry, Bookkeeper
E-mail Address	firechiefdcvfd@gmail.com
Physical/Mailing Address	100 Steiner Flat Road PO Box 10 Douglas City, CA 96024
Phone Number	530-623-5110
Website	N/A

District Principal Act

The District's principal act is the Community Services District Law, Division 3 of Title 6 of the Government Code ([§61000-61250](#)) which authorizes CSDs to provide up to 32 types of governmental services within their boundaries. Douglas City CSD is currently authorized to provide fire protection services, rescue services, and hazardous material emergency response services in the same manner as a fire protection district, formed pursuant to the Fire Protection District Law, Part 2.7 (commencing with Section 13800) of Division 12 of the Health and Safety Code. The District does not provide ambulance services.

Other services, facilities, functions, or powers enumerated in the District's principal act but not identified in the formation resolution or by documented activation of powers are “latent,” meaning that they are authorized by the principal act under which the District is formed but are not being exercised. Latent powers and services activation require LAFCo authorization as indicated in Government Code §56824.10-14.

Formation and Development

Douglas City CSD was formed as an independent special district on March 29, 1976, by the Trinity County Board of Supervisors (Resolution No. 25-76) after confirmation of voters on March 2, 1976. The District was organized under the Community Services District law for the purpose of providing fire protection services to the community. In 1985, a sphere of influence was established to be coterminous with the District's boundary (Resolution No. 85-11).

As identified in the Douglas City Community Plan (Plan) of 1987, the Poker Bar area located to the northeast of the District was the only concentrated residential area not served by the District. The Plan recommended that this area be annexed into the District. Subsequently, LAFCo

approved a sphere of influence amendment to include the Poker Bar/McIntyre Gulch area and the Blanchard Flat area (Resolution No. 87-06). On November 18, 1987, Trinity LAFCo approved the Poker Bar/McIntyre Gulch Annexation (Resolution No. 87-12) and the Blanchard Flat Annexation (Resolution No. 87-13).

Boundary and Sphere of Influence

Douglas City CSD's jurisdictional boundary encompasses approximately 14,095.5 acres or 22 square miles (based on GIS data). The boundary extends along State Route 299 from Little Browns Creek Road in the northern portion of the District to Old Poker Bar Creek Road in the eastern portion of the District, as well as south along State Route 3 to include the B-Bar-K Road and Deerlick Springs Road areas (**Figure 3-1**). The District boundary abuts Junction City FPD's boundary to the west and there are gaps between the District boundary and the Weaverville FPD to the north, Lewiston CSD to the east, and Hayfork FPD to the south. The majority of the areas between communities are undeveloped territory bisected by a State Highway where traffic collisions and medical calls are demanded. Rural residences along Lewiston Road between Douglas City CSD and Lewiston CSD are not within any local jurisdiction responsible for providing fire protection services. Douglas City Fire responds along 299 up to where Lewiston Road begins, whereas Lewiston Fire is typically the first to respond to calls in this area.

Currently, the District's adopted sphere of influence is mostly coterminous with its jurisdictional boundary apart from the Poker Bar/McIntyre Gulch area to the east and the Blanchard Flat area to the south, where the annexations of these areas in 1987 differed from the adopted sphere boundary. At present, the District's SOI is approximately 15,918 acres or 24.9 square miles. *[To be expanded once proposed SOI is confirmed].*

Land Use and Zoning

Land uses in Douglas City CSD are subject to the Trinity County General Plan (1988) and Zoning Regulations (Trinity County Code Title 17). The County is in the process of updating its General Plan, with anticipated completion in August 2025. Upon completion and adoption of the Trinity County General Plan 2050, land uses will be subject to this plan instead of the 1988 version. The Douglas City area is subject to the Douglas City Community Plan (1987), which serves to supplement the Trinity County General Plan.

Land use in the area served by the District is primarily resource, with moderately sized areas of agricultural and rural residential (**Figure 3-2**). The community core area of Douglas City – which includes the fire station, post office, elementary school, and other residential and commercial uses – has a land use designation of “village” that is applied to areas intended to contain a variety of land uses which serve the needs of the area. Several parcels east of Douglas City along State Route 299 are designated for commercial uses including the Indian Creek Mobile Home and RV Park and the Indian Creek Lodge.

Figure 3-1: Douglas City CSD Boundary and SOI

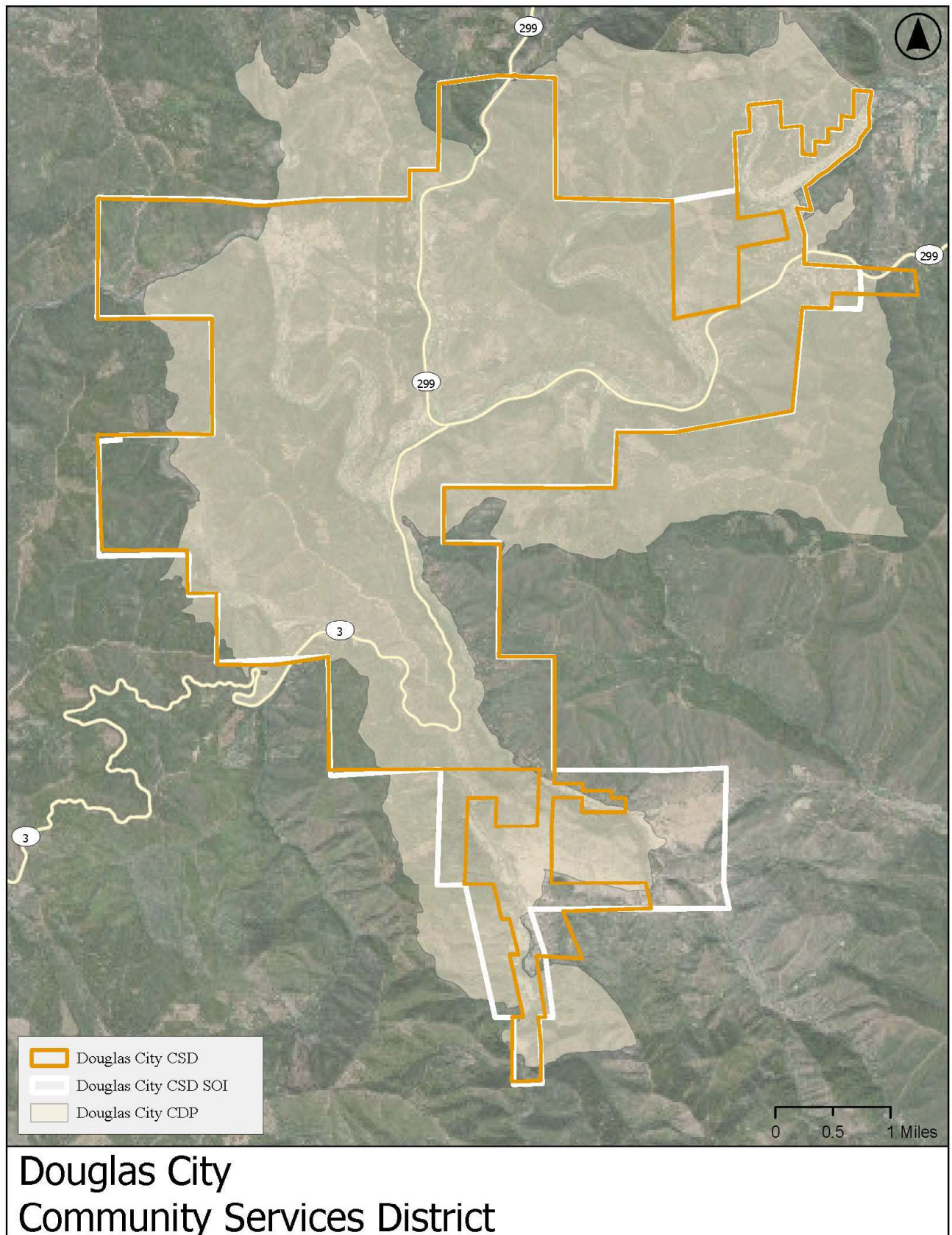
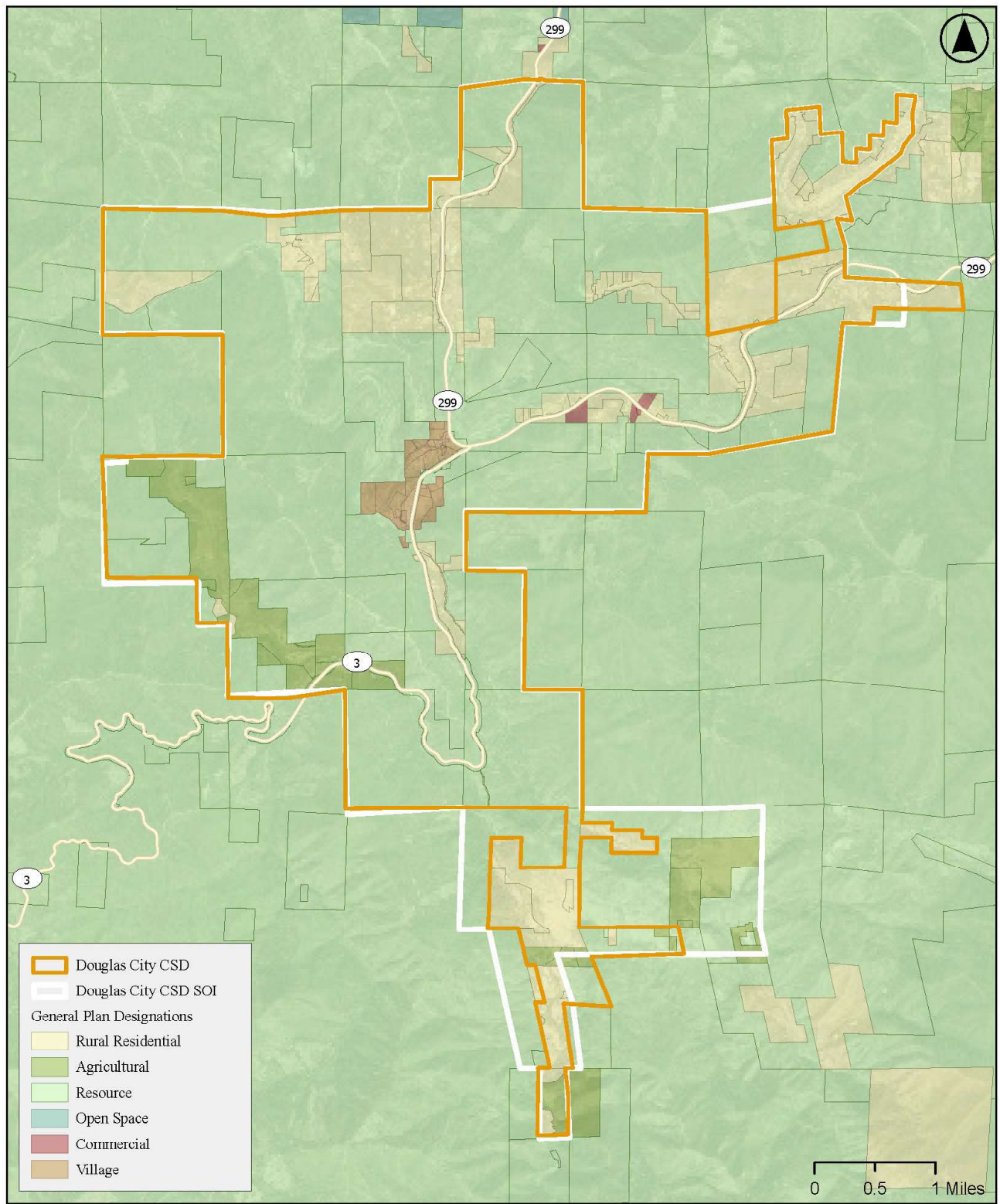


Figure 3-2: Douglas City CSD Land Use



Douglas City CSD Land Use

Growth and Population

The population of Douglas City CDP is approximately 868¹ according to the 2020 decennial Census data. American Community Survey (ACS) Demographic and Housing Estimates approximate the District's 2021 population to be 951². However, the ACS 5-Year data estimates have a large margin of error and are known to be less accurate than decennial Census data.

The Douglas City CDP has similar boundaries to the District but does contain additional lands, particularly in the northeast, that are not included in the District's boundaries. The Douglas City CDP has an area of 19,480 acres which is 5,384 acres more than the District's boundary area; however, much of this additional area appears to be densely forested and undeveloped and as such, likely does not substantially differ from population estimates for the District.

Trinity County's population was estimated to be 16,112³ as of the 2020 decennial Census. According to the California Department of Transportation (DOT), the County's population is expected to decline by 0.4 percent per year from 2021-2026. Based on the estimated population and historical growth for the area, it is unlikely that the District will grow substantially over the next five to ten years. It is likely that the District's population will follow a similar trend to that of the County, declining by 0.4 percent each year.

Disadvantaged Unincorporated Communities

The 2021 estimated median household income (MHI) of the District is \$48,346⁴ according to the ACS 5-Year Estimates, which is approximately 57 percent of the 2021 estimated California MHI of \$84,907. The County has an estimated MHI of \$42,206, which is almost 50 percent of the State's MHI. Thus, both the County and the District qualify as disadvantaged.

3.2 GOVERNANCE AND STRUCTURE

Governing Body

Douglas City CSD is an independent special district served by a five-member Board of Directors that is elected to four-year staggered terms. Board meetings are held on the 2nd Tuesday of each month at 6:00 pm at the Main Station located at 100 Steiner Flat Road. Board members do not receive stipends for attending meetings.

Board agendas and notices are posted at the Main Station bulletin board at least 72 hours in advance of scheduled Board meetings. Meetings of the Board of Directors are subject to the Ralph M. Brown Act which require agendas to be posted at least 72 hours in advance of scheduled Board meetings in a location that is freely accessible to members of the public.

Table 3-2: Board of Directors

Board Member	Title	Term
Arnold Whitridge	Director	12/4/2020 - 12/6/2024
James White	Director	12/2/2022 - 12/4/2026
Angela Blanchard	Vice Chair	12/2/2022 - 12/4/2026
Dianna Cross	Director	2/2/2022 - 12/4/2026

¹ Table P1, Decennial Census, 2020.

² Table DP05 ACS Demographic and Housing Estimates, ACS 5-Year Estimates Data Profiles, 2021.

³ Table P1 Race, Decennial Census, 2020.

⁴ Table S1903 Median Income in the Past 12 Months (In 2021 Inflation-Adjusted Dollars), ACS 5-Year Estimates, 2021.

Terry Merritt	Chair	12/4/2020 - 12/6/2024
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Staffing

Douglas City CSD does not currently employ full-time or part-time employees. The District has a Fire Chief, Board Secretary, and Bookkeeper that collectively oversee the majority of administrative responsibilities for the District. The Fire Chief receives a \$50 per month stipend for maintaining District facilities. The District currently has 11 volunteers, with two new recruits that are still in training (probationary).

Accountability and Transparency

SB929 was signed into law on September 14, 2018, requiring all independent special districts to have and maintain a website meeting all the special district transparency requirements of State law including the availability of agendas, policies, and financial information by January 1, 2020. In order to increase ease of access, overall transparency, and come into compliance with SB929, the District is encouraged to develop and maintain a website. However, this is often an undue burden for rural districts with limited staffing and resources. SB929 allows for districts to file for hardship each year to be exempt from maintaining a website. It is recommended that the District annually adopt a resolution of hardship until financial and staff resources improve and allow for a website to be maintained without causing undue burden.

As mentioned previously, Board meeting agendas are posted at the Main Station at least 72 hours in advance of the meeting in compliance with the Brown Act. Copies of meeting materials and minutes are available upon request. The District complies with all annual audit requirements and files annual Financial Transactions Reports with the State Controller's Office.

Table 3-3: SB929 Website Posting Requirements

Type of Requirement	Description of Requirement	Is the District in compliance?
District Contact Information	The bill does not state the specific contact information required. We recommend posting, at a minimum: <ul style="list-style-type: none"> o Physical address o Mailing address o Phone number o E-mail address 	No.
Most Recent Agenda	The most recent agenda must be: <ul style="list-style-type: none"> o Posted at least 72 hours in advance of the meeting o Linked on the homepage of the website, navigating directly to the current agenda o Searchable, indexable, and platform-independent (simply put, post the agenda as a PDF) 	No.
Financial Transaction Report	The State Controller's report for the District's Financial Transaction report must be posted or linked to the corresponding State Controller website.	No.
Staff Compensation Report	The State Controller's report for the District's Staff Compensation report must be posted or linked to the corresponding State Controller website.	No.
Enterprise System Catalog	As required by SB272, the Enterprise System Catalog must be posted. This includes: <ul style="list-style-type: none"> o Current system vendor o Current System product 	No.

	<ul style="list-style-type: none"> ○ System's purpose ○ A description of categories or types of data ○ Department that is the prime data custodian ○ Frequency in which system data is collected and updated 	
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3.3 SERVICES AND INFRASTRUCTURE

Service Overview

Douglas City CSD owns and maintains two fire stations that serve Douglas City, Poker Bar, and residences along Reading Creek Road and Indian Creek Road in the southeast, B-Bar-K Road in the west, and Deerlick Springs Road to the south.

The District's main station is a three-bay apparatus building located at 100 Steiner Flat Road that currently houses a rescue, Type 1 engine, Type 3 engine, Type 6 engine, and water tender. Recent station improvements include a backup generator for emergency power supply, exterior painting of the building, new roll up door, two duct-free mini-splits for heating and cooling, and exterior cameras. The station is equipped with internet (repeater housed on building), and has space for tables and a screen in one of the bay areas for meetings and trainings.

Fire Station #2 has two bays with two engines and is located at 411 Bridge Road. Fire Station #2 was established to serve homes along Poker Bar in accordance with the recommendations made in the Douglas City Community Plan of 1987. This station does not have an onsite water system. Recently, two 5,000-gallon water tanks were installed for water supply at this location. Recently a duct-free mini-split for heating and cooling was installed at the station.

Demand

Douglas City CSD responds to an average of 160-180 emergency calls per year. The department responded to approximately 178 calls for service in 2021, of which 1 call was structure fire, 109 calls, or 61 percent, were medical related. Other calls, such as vehicle accidents, which comprise approximately 38 percent of total calls, may also involve the delivery of emergency medical services.

Table 3-3-4: Douglas City CSD Call Status Summary

	2018	2019	2020	2021	2022
Structure Fire				1	
Medical				109	
Other				68	
TOTAL CALLS			157	178	169

[To be expanded once call data is received]

Personnel

Douglas City CSD has a chief, two captains, and 8 volunteer firefighters for a total roster of 11 active members, with two in training. All firefighters are CPR and First Responder certified. Of these personnel, __ are trained as Fire Fighter 1 or above, __ are trained in Wildland (CICCS), and __ are trained in Hazardous Materials Operations.

District firefighters participate in a regular drill on the ___of each month, with two eight hour basic skill drills per year for all personnel. Training schedules consist of general operations, safety and medical. The drills are planned and conducted by the department training officers. All volunteers carry radio/pagers for alarm notification. The Department has established Standard Operating Procedures (SOP) and Incident Management System (IMS) for fire department emergency operations.

Training Qualification	# of Members Trained
Fire Fighter I or above	—
Wildland (CICCS)	—
First Responder (EMR)	—
EMT	—
Paramedic	—
HazMat First Responder Ops.	—
Rope Rescue	—
Swift Water Rescue	—
Fire Investigation	—
Fire Instructor	—
Driver/Operator	—

[To be expanded once training data is received]

Recruitment and Retention

Douglas City CSD is always looking for more recruits. Each year the District mails a letter to the community providing an update on the department, encouraging new volunteers, and requesting donations. The District is also working to establish a larger social media presence to provide important information to the community. The Douglas City Fire Belles are also very active in community fundraising efforts to ensure that the Douglas City volunteer firefighters are outfitted with the tools and gear that they need to perform their duties.

Infrastructure and Facilities

The District has one Type I engine, two Type IV engines, and one Type I water tender as of 2022⁵. The District has recently contracted with a company to complete annual testing of pumps, hoses, and ladders (confirm).

Recently the District was able to upgrade SCBAs (self-contained breathing apparatus) worn to provide breathable air in hazardous environments from donations and fundraisers. The equipment has to be inspected and recertified every four years and the original SCBA packs, purchased in 2006, had come to the end of their certifiable life. Twenty new bottles were acquired, and 10 packs were rebuilt at a total cost of \$18,069, which was split evenly between the CSD and the Douglas City Fire Belles. The Douglas City Fire Belles also funded \$1,000 for the



⁵ CAL FIRE Shasta-Trinity Unit, 2022 Strategic Fire Plan, 2022.

purchase of three GPS units to aid in their response to wildland fires where the location can only be identified by GPS coordinates.

The District has also been successful in receiving grant funds for equipment purchases. Grants have been received from the Redding Rancheria, McConnell Foundation, Humboldt Area Foundation Disaster Response and Resilience Fund (\$10k), Trinity Trust's Community Response Grant Program (\$5k), CAL FIRE Volunteer Fire Capacity Grant (50/50 match), and others.

Table 3-5: Douglas City CSD Apparatus Information

Station	Station Address	Apparatus No.	Common Name	Year Built	Type	Pump (GPM)	Tank (Gal)
Fire Station #1	96024 Steiner Flat Road	2732	International	1987	Type 3	750	500
		2731	Ford F550	2008	Type 6	120	400
		2751	Dodge	2012	Rescue	n/a	n/a
		274__	International	1999	Tender	450	3,000
		2711	Pierce	1990	Type 1	1,250	500
Fire Station #2	411 Bridge Road	2721	GMC	1984	Type 2	1,000	1,000

ISO Rating

The ISO is a rating commonly used by insurance companies to determine fire insurance rates, with 1 being the best rating which indicates the highest level of fire protection and the lowest is 10. Based on an ISO audit, Douglas City CSD has a “__” rating. In addition, Douglas City is a certified Firewise Community/USA, which can help provide discounts on homeowners insurance.

Challenges and Needs

Like many small rural departments, Douglas City CSD is challenged with aging equipment and facilities, and member recruitment and retention. The District specifically noted that it needs a Type 3 engine. Currently they only have 2-wheel drive capabilities, and 4-wheel drive is preferred to serve more isolated areas and off-road terrain.

Shared Services

Douglas City CSD is available for mutual aid upon request. The District has automatic aid agreements with Weaverville FPD and Lewiston CSD to respond on 1st alarm to all structure fire calls.

The District and CAL FIRE enact annual agreements for cooperative wildland fire management activities. As part of these agreements, both entities engage in mutual aid on District lands that are intermingled or adjacent to CAL FIRE managed lands. Additionally, the District receives seasonal reimbursements for in-unit wildland fire assignments (via assistance by hire and equipment rental). Douglas City typically provides staff resources and supplies a water tender and one or more engines to accompany.

Douglas City CSD is also partnering with the Watershed Research and Training Center to provide staffing for fuels reduction projects that are planned for the Browns Creek watershed (B Bar K, Jordan Road, Deerlick Springs areas). The Watershed Center provides reimbursement for staffing and equipment rental (engine).

Other Service Providers

Water

The Weaverville Community Services District provides water services to Weaverville and Douglas City. Some households depend on individual water wells.

Wastewater

There are no service providers providing wastewater service to Douglas City; instead, the community relies primarily on individual septic tanks for sewage disposal.

Solid Waste Disposal

Douglas City has two nearby transfer stations available for solid waste disposal: Weaverville Transfer Station at 173 Tom Bell Road, and Hayfork Transfer Station at 372 Dump Road.

Electricity and Natural Gas

Trinity Public Utilities District (TPUD) manages and distributes power throughout most of Trinity County. TPUD purchases its power from the Western Area Power Administration (WAPA) pursuant to a first preference right to power produced by the Trinity River Division of the Central Valley Project⁶. TPUD does not operate any generation assets but instead provides sub-transmission and electricity distribution to approximately 12,000 customers in a 2,200 square mile area in Trinity County. There are nine substations which are both owned and operated by both WAPA (five served from this transmission system) and Pacific Gas & Electric (PG&E) (four served from this transmission system). Trinity County has eight hydroelectric facilities that are either operated by the U.S. Bureau of Reclamation or privately owned. These facilities are part of California's Central Valley Project and generate hydroelectric power. Energy produced by these facilities is managed by WAPA and transmitted to customers by TPUD.

PG&E is the only designated natural gas provider in the County. However, despite this designation, PG&E does not offer natural gas service to most areas within the County, leaving residents to rely on propane for natural gas needs.

Telecommunications

Verizon, AT&T, and other major service providers provide wireless telephone and broadband internet services to Douglas City. Wired telephone and cable internet service is offered by Velocity Communications. Velocity Communications offers services to over 700 square miles across Trinity, Shasta, and Humboldt Counties, including the Trinity County communities of Weaverville, Hayfork, Trinity Center, Lewiston, Junction City, and Douglas City. Satellite internet service is provided by HughesNet, Space Exploration Technology's (SpaceX) Starlink, and Viasat.

Emergency Medical Services

Trinity Life Support Community Services District (TLSCSD) operates two ambulances, one stationed in Hayfork and one in Weaverville, with a 2,100 square mile response area. Annually, the TLSCSD receives an average of 1,500 calls. The TLSCSD provides training in the areas of emergency preparedness, emergency medical technician, emergency medical responder, and public safety first aid while also offering American Heart Association community and professional level courses.

TLSCSD was formed in 2021 after a successful special election, which included voter approval of a special tax at a flat rate of \$45 per year for each parcel developed with residential or commercial uses, which generates approximately \$258,000 per year. In June 2022, TLSCSD entered into a contract with Mountain Communities Healthcare District (MCHD) for

⁶ Trinity River Division Act of 1955

administrative, professional, and technical staffing support. The managing support agreement allows TLSCSD to maintain all their real property assets including ambulances and collectible taxes, while MCHD provides all ambulance services staffing, including administrative support (HR, billing, finance, administration, and other resources) to provide better economies of scale and reimbursement through MCHD's Critical Access Hospital designation.

Law Enforcement

Law enforcement is provided by the Trinity County Sheriff's Office. The California Highway Patrol is responsible for traffic control for State Route 299 and State Route 3, both of which pass through the District.

Parks and Recreation

The Weaverville/Douglas City Parks and Recreation District (Parks and Recreation District) serves the areas of Weaverville and Douglas City. The Parks and Recreation District maintains Lee Fong Park and Lowden Park Pool, administers adult and youth programs, and manages clinics and camps associated with those programs. Programs and clinics include sports such as basketball, volleyball, flag football, and soccer and focus on developing fundamental skills.

Resource Conservation

The Trinity County Resource Conservation District (TCRCD) is a countywide agency that protects and manages the natural resources of Trinity County through the provision of technical assistance and the implementation of projects and programs. The TCRCD also engages in educational programs and works to increase education on conservation throughout the County. The TCRCD engages in numerous wildfire mitigation projects including the implementation of the Trinity County Wildfire Mitigation Project and a myriad of fuels reductions and defensible space projects. For over 20 years, the TCRCD has engaged in fuels reductions projects that have resulted in the thinning of thousands of acres throughout the County's forests. Additionally, the TCRCD is in close collaboration with the Trinity County Fire Safe Council (TCFSC) in the development of the Trinity County Hazard Mitigation Plan Update and the 2010, 2015, and 2020 updates to the Trinity County Community Wildfire Protection Plan (CWPP).

3.4 FINANCING

Financial Overview

The Douglas City CSD Board of Directors is responsible for establishing and maintaining a system of internal accounting control. The District's Bookkeeper presents monthly financial reports to the Board for review and approval. The basic financial statements of the District are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

Government Code Section 61110 requires a preliminary budget to be adopted on or before July 1 of each year and a final budget to be adopted on or before September 1 of each year. A copy of the final budget must be forwarded to the County Auditor-Controller. Douglas City CSD complies with this requirement.

Revenues and Expenditures

Douglas City CSD is primarily supported through property taxes (also known as "ad valorem" taxes) as well as grants, donations, and interest revenue. Total revenue averaged approximately \$93,000 per year over the last three years, with higher-than-average income in fiscal year 2022-23 due to grants received. Donations, including funding from the Douglas City Fire Belles, account for 45-50% of total revenue. Primary operating expenses are equipment maintenance

and acquisition, supplies, fuel, insurance, and firefighting payroll. The following table provides annual average operating revenue and expenditures for the last three years.

Table 3-6: Douglas City CSD Adopted Budgets (FY 22-24)

	FY 2021-22	FY 2022-23	FY 2023-24
Income			
Property Tax	\$4,000.00	\$4,100.00	\$4,350.00
Workman's Comp Contribution	\$1,650.00	\$1,650.00	\$1,650.00
Charges for Services	\$15,000.00	\$19,000.00	\$15,000.00
Donations	\$27,200.00	\$29,000.00	\$25,500.00
Fire Belles	\$16,100.00	\$15,000.00	\$15,000.00
Grants	\$0.00	\$31,400.00	\$10,000.00
Encumbrances	\$0.00	\$35,000.00	\$0.00
Misc Income (burn permits, hall rental)	\$400.00	\$1,000.00	\$5,100.00
Interest	\$50.00	\$50.00	\$2,500.00
Total Revenues	\$64,400.00	\$136,200.00	\$79,100.00
Expenditures			
Firefighting (payroll)	\$8,000.00	\$8,000.00	\$8,000.00
Supplies (office, firefighting, misc)	\$19,300.00	\$6,600.00	\$7,000.00
Maintenance (buildings/equipment)	\$4,000.00	\$12,000.00	\$12,000.00
Fuel	\$3,000.00	\$10,000.00	\$10,000.00
Insurance	\$20,600.00	\$22,600.00	\$24,700.00
Utilities	\$4,000.00	\$4,400.00	\$5,700.00
Promotion	\$1,000.00	\$1,100.00	\$1,500.00
Training	\$300.00	\$900.00	\$1,000.00
Misc Expenses	\$400.00	\$400.00	\$400.00
Audit/Financial Transaction Reports	\$5,600.00	\$600.00	\$5,600.00
Audit Reserve Fund	(\$2,500.00)	\$2,500.00	\$2,500.00
Contingency	\$700.00	\$700.00	\$700.00
Capital Items	\$0.00	\$31,400.00	\$0.00
Encumbrances	\$0.00	\$35,000.00	\$0.00
Total Expenditures	\$64,400.00	\$136,200.00	\$79,100.00

State Controller's Office

The District has submitted annual financial transactions reports to the State Controller's Office consistently since 2003 in accordance with Government Code Section 61118(b). According to the State Controller's Office, the District had an overall revenue of \$260,364 and expenditures of \$158,096 in FY 2021-2022. This is a net gain of \$102,268, which is an increase in financial standing from FY 2019-2020 and FY 2020-2021 which had net losses of \$12,803 and \$3,352, respectively. A summary of the past six fiscal years is below (Table 3-5).

Out of the years reviewed, the largest source of revenue for the District was from property owners' contributions or other intergovernmental sources depending on the year. Expenses consisted of the following: services and supplies; employee benefits; salaries and wages; and capital outlay. Typically, either services and supplies or salaries and wages were the largest contributing factors to the overall expenditures.

Table 3-7: State Controller's Office Summary

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Revenues	\$34,937	\$105,377	\$181,223	\$54,463	\$50,208	\$260,364
Expenditures	\$42,362	\$102,756	\$133,922	\$67,266	\$53,560	\$158,096
Net Gain/(Loss)	(\$7,425)	\$2,621	\$47,301	(\$12,803)	(\$3,352)	\$102,268

Audits

The District prepares biennial audits. The most current audit will be available in January for the years ending June 2022 and June 2023. This section will be updated once the audit report is received.

Financing Constraints and Opportunities

Douglas City CSD receives a small percentage of ad valorem property taxes and relies on community donations, grants, and seasonal reimbursements from CAL FIRE (via strike team response, assistance by hire, or equipment rental) to fund services. The District does not have a special tax or assessment in place, which could be levied within the district boundary to effectively manage recurring costs, such as those associated with insurance, utilities, fuel, and equipment. In order to increase revenue to a sustainable level, the District could consider the following actions:

- Annex into the District any out of district service areas which receive goodwill services.
- Adopt an ordinance and fee schedule which charges out-of-district residents for services provided; especially for response to traffic accidents on Highway 299 or Highway 3.
- Pursue a special tax or assessment which would require approval from registered voters or property owners within the District boundaries.