



Sonoma County Fire District
Finance Committee Continued Special Meeting Agenda
September 1, 2020
Time: 4:00 p.m.
Location: Fire Station 1
8200 Old Redwood Hwy. Windsor

Pursuant to the Governor of California's Executive Order N-25-20
Dated March 12, 2020

This meeting will be held via teleconference (information below)
1-301-715-8592

Meeting ID: 944 6623 2340

Join Zoom Meeting

<https://zoom.us/j/94466232340>

Thank you for supporting our COVID-19 precautions

The Board meeting agenda and all supporting documents are available for public review at 8200 Old Redwood Highway, Windsor, CA, 72 hours in advance of a scheduled board meeting. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office at 8200 Old Redwood Hwy, Windsor, during normal business hours and on the website at www.sonomacountyfd.org. Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.

In accordance with the Americans with Disabilities Act, anyone needing special assistance to participate in this meeting should contact District Executive Assistant Kathy Washington at the District Office at 707-838-1170. Notification 48-hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

CALL TO ORDER

ROLL CALL

Director Nelson

Director Hamann

Director Tognozzi

DISCUSSION ITEMS

1. Review Fiscal Year 2020-2021 Recommended Final Budget Adjustments.
2. Review Fiscal Year 2019-2020 Revenue and Expenditure Actuals.
3. Discussion on Fund/Reserve Balance designations for Equipment, Apparatus, Facilities and Emergency Contingencies.

ADJOURNMENT



Sonoma County Fire District
Fiscal Year 2020-2021 Final Budget
For the Period of July 1, 2020 to June 30, 2021

	Adopted Preliminary Budget	Adjustments	Final Budget
10 • Taxes			
1000 - Property Taxes - CY Secured	\$8,400,000	\$0	\$8,400,000
1001 - CY Special Tax	\$5,675,000	\$0	\$5,675,000
1008 - RDA Increment	-\$761,000	\$0	-\$761,000
1011 - Property Tax Collection Fee	-\$90,000	\$0	-\$90,000
1014 - AB 1290 RDA Pass-Throughs	\$210,000	\$0	\$210,000
1017 - Residual Prop Tax	\$488,200	\$0	\$488,200
1020 - Property Taxes - CY Supp	\$84,000	\$0	\$84,000
1040 - Property Taxes - CY Unsecured	\$265,000	\$0	\$265,000
1061 - PY Special Tax	\$42,000	\$0	\$42,000
Total 10 • Taxes	\$14,313,200	\$0	\$14,313,200
17 • Use of Money/Property			
1700 - Interest on Pooled Cash	\$5,000	\$0	\$5,000
1701 - Misc. Interest Earned	\$12,500	\$0	\$12,500
1800 - Rents and Concessions	\$36,000	\$0	\$36,000
Total 17 • Use of Money/Property	\$53,500	\$0	\$53,500
20 • Intergovernmental Revenues			
2440 - ST- HOPTR	\$90,300	\$0	\$90,300
2441 - State-Other	\$3,500	\$19,429	\$22,929
2495- Sonoma County Abatement Program Grant	\$103,000	\$0	\$103,000
2500 - SAFER Grant Funding	\$434,000	\$0	\$434,000
2600 - County Tax Exchange Agreement	\$1,800,000	\$0	\$1,800,000
2700- Town of Windsor (Mitigation Fund)	\$0	\$160,000	\$160,000
2750- Federal Grant	\$0	\$59,400	\$59,400
Total 20 • Intergovernmental Revenues	\$2,430,800	\$238,829	\$2,669,629
30- Charges for Services			
3145 - Plans & Inspection Services	\$50,000	\$0	\$50,000
3661 • Fire Control Services	\$10,000	\$0	\$10,000
3670 • Ambulance Billings	\$920,000	\$0	\$920,000
Total 30 • Charges for Services	\$980,000	\$0	\$980,000
40 • Miscellaneous Revenues			
4040 - Misc. Revenue	\$32,600	\$0	\$32,600
4041 - Graton Rancheria	\$824,820	\$0	\$824,820
4103 Work Comp Reimbursement	\$25,000	\$0	\$25,000
4159 - Lytton Tribal Funds	\$50,000	\$0	\$50,000
Total 40 • Miscellaneous Revenues	\$932,420	\$0	\$932,420
Total Revenue	\$18,709,920	\$238,829	\$18,948,749
Transfer in from Sonoma County Fire District's Reserve (Fund Balance)	\$266,881	\$1,235,265	\$1,502,146



Sonoma County Fire District
Fiscal Year 2020-2021 Final Budget
For the Period of July 1, 2020 to June 30, 2021
Continued

	Adopted Preliminary Budget	Adjustments	Final Budget
50 • Salaries/Employment Benefits			
5906- Volunteer Firefighter Stipends/Pay	\$38,500	\$0	\$38,500
5907- Apprentice Firefighter Stipends	\$31,500	\$0	\$31,500
5910 - Permanent Positions	\$9,296,003	\$0	\$9,296,003
5911 -Part Time Employees	\$36,000	\$0	\$36,000
5912 - Overtime	\$1,300,000	\$0	\$1,300,000
5913- On-Call Stipends	\$125,000	\$0	\$125,000
5923 - PERS- District Expense	\$1,726,719	\$0	\$1,726,719
5924 - Medicare/FICA	\$128,012	\$0	\$128,012
5929- Retiree Health Ins/Benefits	\$144,000	\$0	\$144,000
5930 - Health Insurance	\$1,634,940	\$0	\$1,634,940
5931 - Disability Insurance	\$26,400	\$0	\$26,400
5932 - Dental Insurance	\$146,880	\$0	\$146,880
5933 - Life Insurance	\$5,520	\$0	\$5,520
5934 - Vision Insurance	\$8,640	\$0	\$8,640
5935 - Unemployment Insurance	\$22,000	\$0	\$22,000
5940 - Workers' Comp	\$794,799	\$0	\$794,799
5970 - Deferred Comp	\$53,400	\$0	\$53,400
5971 - PTO Payout	\$35,000	\$0	\$35,000
5972 - Medical Stipend	\$38,000	\$0	\$38,000
Total 50 • Salaries/Employment Benefits	\$15,591,314	\$0	\$15,591,314

60 • Services/Supplies			
6015- Annexation Related Expense	\$100,000	\$0	\$100,000
6021 - Uniform Expense	\$92,300	\$0	\$92,300
6022 - Safety Clothing	\$144,500	\$0	\$144,500
6040 - Communications	\$73,000	\$19,947	\$92,947
6060 - Food	\$5,500	\$0	\$5,500
6084 - Janitorial Supplies	\$20,000	\$0	\$20,000
6100 - Insurance	\$88,750	\$0	\$88,750
6140 - Maintenance-Equip. & Apparatus	\$215,300	\$0	\$215,300
6154 - Maintenance Equip.-Hose Replace	\$47,900	\$18,910	\$66,810
6180 - Maintenance-Buildings	\$47,500	\$0	\$47,500
6261 - Medical Supplies	\$138,000	\$0	\$138,000
6280 - Memberships	\$22,400	\$0	\$22,400
6300 - Prevention Materials	\$20,000	\$0	\$20,000
6400 - Office Expense	\$15,000	\$0	\$15,000
6410 - Postage	\$2,500	\$0	\$2,500
6457 - Computer Charges	\$138,750	\$0	\$138,750



Sonoma County Fire District
Fiscal Year 2020-2021 Final Budget
For the Period of July 1, 2020 to June 30, 2021
Continued

	Adopted Preliminary Budget	Adjustments	Final Budget
60 · Services/Supplies (Continued)			
6461 - Employee Wellness Programs	\$78,800	\$0	\$78,800
6462 - Furniture	\$17,500	\$0	\$17,500
6463 - Resource Materials	\$23,300	\$0	\$23,300
6500 - Professional/Special Services	\$357,600	\$72,900	\$430,500
6501 - Weed Abatement Program Contract	\$103,000	\$0	\$103,000
6587 - LAFCO	\$20,000	\$0	\$20,000
6610 - Legal Services	\$108,000	\$0	\$108,000
6630 - Audit/Accounting Services	\$16,000	\$0	\$16,000
6633 - Payroll Expense	\$15,000	\$0	\$15,000
6634 - Bank Service Charges	\$3,500	\$0	\$3,500
6666- Ambulance Charges	\$80,000	\$0	\$80,000
6800 - Public/Legal Notices	\$1,000	\$0	\$1,000
6820 - Rents/Leases-Equipment	\$13,100	\$25,800	\$38,900
6880 - Small Tools/Instruments	\$33,150	\$0	\$33,150
6881 - Safety Equipment	\$37,600	\$0	\$37,600
7120 - Training-In-Service	\$140,100	\$0	\$140,100
7150 - Employee Recognition	\$2,500	\$0	\$2,500
7201 - Gas/Oil	\$82,000	\$0	\$82,000
7320 - Utilities	\$118,500	\$0	\$118,500
Total 60 · Services/Supplies	\$2,422,050	\$137,557	\$2,559,607
75- Long Term Debt			
7910 - L.T. Debt - Principal	\$270,317	-\$90,942	\$179,375
7930 - Interest L.T. Debt	\$48,120	-\$24,247	\$23,873
Total 75 · Long Term Debt	\$318,437	-\$115,189	\$203,248
85 -Capital Expenditures			
8510 - Buildings/Improvements	\$295,000	\$1,271,726	\$1,566,726
8560 - Equipment	\$0	\$180,000	\$180,000
8570 - CERBT Contributions	\$350,000	\$0	\$350,000
Total 85 · Capital Assets	\$645,000	\$1,451,726	\$2,096,726
Total Expenditures	\$18,976,801	\$1,474,094	\$20,450,895
OPERATING SURPLUS / (DEFICIT)	\$0	\$0	\$0

Sonoma County Fire District
FY 2019-2020 Final Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10 - Taxes				
1000 Property Taxes- CY Secured	6,882,885.10	6,376,700.00	506,185.10	107.9%
1001 CY Special Tax	5,004,718.22	5,400,856.00	-396,137.78	92.7%
1008 RDA Increment	-184,980.11	-137,050.00	-47,930.11	135.0%
1011 Prop Tax Collection Fee	-78,425.47	-81,750.00	3,324.53	95.9%
1014 AB 1290 RDA Pass-Through	25,696.61	12,350.00	13,346.61	208.1%
1017- Residual Prop Tax	124,076.90	87,500.00	36,576.90	141.8%
1020 Prop Taxes- CY Supp	126,422.79	128,650.00	-2,227.21	98.3%
1040 Prop Taxes- CY Unsecure	218,684.46	197,200.00	21,484.46	110.9%
1042 Cost Reimb- Coll Del CY	0.00			
1060 Prop Taxes PY Secured	-106.00			
1061 PY Special Tax	22,633.19	34,600.00	-11,966.81	65.4%
1080 Supp Prop Tax PY	-117.45			
1100 Prop Taxes PY Unsecured	3,394.89			
Total 10 - Taxes	12,144,863.13	12,019,056.00	125,827.13	101.0%
17- Use of Money/Property				
1700 Interest on Pooled Cash	18,758.16	500.00	18,258.16	3,751.6%
1701 Misc. Interest Earned	17,902.67			
1800 Rents & Concessions	44,248.66	25,500.00	18,748.66	173.5%
Total 17- Use of Money/Property	80,909.49	26,000.00	54,909.49	311.2%
20- Intergovernmental Revenues				
2440 ST HOPTR	40,931.52	41,000.00	-68.48	99.8%
2441 State-Other	153.90			
2490 State Backfill- Wildfire	52,518.59			
2495- County Abatement Program	45,000.00	57,000.00	-12,000.00	78.9%
2500 Grant Income	0.00	173,000.00	-173,000.00	0.0%
2502 Grant- FEMA- AFG	84,199.00			
2600-County Tax Exchange	1,696,382.74	1,589,800.00	106,582.74	106.7%
2700- Town of Windsor	0.00	30,000.00	-30,000.00	0.0%
2900 Refunds- ST Wages	205,477.46			
2905 Refunds- ST Other	19,819.04			
2906 Refunds- ST Apparatus	23,574.54			
Total 20- Intergovernmental Reven...	2,168,056.79	1,890,800.00	277,256.79	114.7%
30- Charges for Services				
3145 Plans & Specs	5,500.00	27,000.00	-21,500.00	20.4%
3600 Other Charges for Service	146,666.63	160,000.00	-13,333.37	91.7%
3700 Copy/Transcribe Fee	121.00			
Total 30- Charges for Services	152,287.63	187,000.00	-34,712.37	81.4%

Sonoma County Fire District
FY 2019-2020 Final Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
40- Miscellaneous Revenue				
4040 Misc. Revenue	27,066.66			
4041 Graton Rancheria	564,979.14	719,400.00	-154,420.86	78.5%
4100 Donations- Kincaide	9,184.00			
4102 Donations/Reimbursements	34,238.24	35,600.00	-1,361.76	96.2%
4103 Work Comp Reimbursement	39,505.74			
4104 Insurance reimbursement	97,621.85			
4159 Lytton Tribal Funds	50,000.00	50,000.00	0.00	100.0%
4600 Sale of Fixed Asset	4,500.00			
Total 40- Miscellaneous Revenue	827,095.63	805,000.00	22,095.63	102.7%
Total Income	15,373,232.67	14,927,856.00	445,376.67	103.0%
Expense				
50 Salaries/Employ Benefits				
5910 Perm Position	5,788,829.52	6,412,813.00	-623,983.48	90.3%
5911 Part Time	217,013.78	255,000.00	-37,986.22	85.1%
5912 Overtime	1,194,693.13	909,000.00	285,693.13	131.4%
5913 On-Call Stipends	4,400.00			
5914 Overtime-ST	427,595.45			
5915 ST Coverage	1,803.98			
5916 OT ST Coverage	87,862.99			
5917 Strike Team	37,394.49			
5918 OOC Strike Team OT	13,857.45			
5919 Overtime-COVID	21,337.92			
5922 FICA Retirement	430.88			
5923 PERS District Expense	1,392,815.81	1,176,700.00	216,115.81	118.4%
5924 Medi/FICA	130,071.22	135,650.00	-5,578.78	95.9%
5930 Health Insurance	1,196,611.51	1,160,808.00	35,803.51	103.1%
5931 Disability Insurance	15,097.50	20,295.00	-5,197.50	74.4%
5932 Dental Insurance	82,215.63	84,900.00	-2,684.37	96.8%
5933 Life Insurance	5,501.52	8,000.00	-2,498.48	68.8%
5934 Vision Insurance	6,013.22	15,250.00	-9,236.78	39.4%
5935 Unemployment Insure	18,423.45	9,000.00	9,423.45	204.7%
5940 Work Comp Premium	614,957.00	502,000.00	112,957.00	122.5%
5971 - PTO Payout	14,282.25	30,000.00	-15,717.75	47.6%
5972 Medical Stipend	36,720.00	38,000.00	-1,280.00	96.6%
Total 50 Salaries/Employ Benefits	11,307,928.70	10,757,416.00	550,512.70	105.1%

Sonoma County Fire District
FY 2019-2020 Final Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
60 - Services/Supplies				
6015 Annexation Costs	203,136.54	215,000.00	-11,863.46	94.5%
6021 Uniform Expense	30,189.75	52,900.00	-22,710.25	57.1%
6022 Safety Clothing	116,094.87	103,900.00	12,194.87	111.7%
6040 Communications	50,980.38	86,500.00	-35,519.62	58.9%
6045 Telephone Service Charge	0.00			
6060 Food	18,133.17	4,000.00	14,133.17	453.3%
6084 Janitorial Supplies	26,884.50	17,000.00	9,884.50	158.1%
6086 K9 Program	0.00			
6100-Insurance	84,354.81	74,000.00	10,354.81	114.0%
6140 Maintenance Equip. & Appar	238,906.44	223,600.00	15,306.44	106.8%
6154 Maintenance-Hose Replace	24,095.81	25,000.00	-904.19	96.4%
6180 Maintenance Buildings/Imp.	108,074.54	330,000.00	-221,925.46	32.7%
6261 Medical Supplies	98,063.91	56,900.00	41,163.91	172.3%
6280 Memberships	14,703.80	20,900.00	-6,196.20	70.4%
6300 Prevention Materials	7,035.51	16,420.00	-9,384.49	42.8%
6400 Office Expense	12,919.87	15,000.00	-2,080.13	86.1%
6410 Postage	2,253.83	2,500.00	-246.17	90.2%
6457 Computer Charges	172,370.04	131,000.00	41,370.04	131.6%
6461 Supplies/Expenses	14,955.75	12,150.00	2,805.75	123.1%
6462- Furniture	14,511.73	37,500.00	-22,988.27	38.7%
6463 Resource Materials	22,541.16	18,000.00	4,541.16	125.2%
6500 Professional Services	110,374.45	288,200.00	-177,825.55	38.3%
6501 Abatement Contractors	5,514.78	12,000.00	-6,485.22	46.0%
6502 Mountain Str.	28,178.90			
6526 Dispatch Services	20,056.00			
6587 LAFCO charges	22,540.00	26,000.00	-3,460.00	86.7%
6610 Legal Services	103,944.50	50,000.00	53,944.50	207.9%
6630 Audit/Accounting Services	28,140.00	36,000.00	-7,860.00	78.2%
6633 Payroll Expense	13,360.92	19,000.00	-5,639.08	70.3%
6634 Bank Service Charges	105.00	500.00	-395.00	21.0%
6654 Medical Exams	4,867.00	55,000.00	-50,133.00	8.8%
6800 Public/Legal Services	1,187.50	5,000.00	-3,812.50	23.8%
6820 Rent/Leases Equipment	18,458.79	11,000.00	7,458.79	167.8%
6880 Small Tools/Instruments	14,227.41	36,900.00	-22,672.59	38.6%
6881 Safety Equipment	73,838.64	181,000.00	-107,161.36	40.8%
7120 Training-in-Service	37,123.81	103,600.00	-66,476.19	35.8%
7121 Training-SAFER	888.00			
7150- Employee Recognition	6,892.09	5,500.00	1,392.09	125.3%
7201 Gas/Oil	70,760.44	60,000.00	10,760.44	117.9%
7250 Reimbursable Expense-ST	75,946.81			
7300 Travel/Transportation	3,161.09			
7320 Utilities	149,500.66	88,300.00	61,200.66	169.3%
Total 60 - Services/Supplies	2,049,273.20	2,420,270.00	-370,996.80	84.7%

Sonoma County Fire District
FY 2019-2020 Final Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
75 - Long Term Debt				
7910 LT Debt Principal	28,161.42	28,200.00	-38.58	99.9%
7930 Interest on LT Debt	9,524.50	9,600.00	-75.50	99.2%
Total 75 - Long Term Debt	37,685.92	37,800.00	-114.08	99.7%
85 - Capital Expenditures				
8510 Buildings/Equipment	268,661.98	1,305,000.00	-1,036,338.02	20.6%
8560 Equipment	216,010.58	346,000.00	-129,989.42	62.4%
8570 CERBT Contributions	350,000.00	350,000.00	0.00	100.0%
Total 85 - Capital Expenditures	834,672.56	2,001,000.00	-1,166,327.44	41.7%
Total Expense	14,229,560.38	15,216,486.00	-986,925.62	93.5%
Net Ordinary Income	1,143,672.29	-288,630.00	1,432,302.29	-396.2%
Other Income/Expense	0.00	0.00	0.00	0.0%
Net Income	1,143,672.29	-288,630.00	1,432,302.29	-396.2%



Sonoma County Fire District
 Date: August 2020
Anticipated Cash Flow & Fund Balances

From: July 1, 2020 to June 30, 2021

Final Budget Revenue \$18,948,749
 Final Budget Expenditures \$20,450,895

	Cash Income (Revenue)	Cash Expenditure	Cash Balance
Beginning Cash Balance	\$ -	\$ -	\$ 11,296,735
July	\$ 54,951	\$ 1,854,896	\$ 9,496,790
August	\$ 108,008	\$ 1,773,093	\$ 7,831,705
September	\$ 172,434	\$ 1,728,101	\$ 6,276,038
October	\$ 90,954	\$ 1,660,613	\$ 4,706,379
November	\$ 2,220,793	\$ 2,049,180	\$ 4,877,993
December*	\$ 8,832,012	\$ 1,846,716	\$ 11,863,289
January	\$ 284,231	\$ 1,955,106	\$ 10,192,415
February	\$ 72,005	\$ 1,652,432	\$ 8,611,988
March	\$ 223,595	\$ 1,951,015	\$ 6,884,568
April	\$ 6,207,610	\$ 1,302,722	\$ 11,789,456
May	\$ 41,687	\$ 1,478,600	\$ 10,352,543
June	\$ 640,468	\$ 1,198,422	\$ 9,794,589
Totals	\$ 18,948,749	\$ 20,450,895	

* Lowest Point in December, before Tax payments are received

2020-2021FY - 3 Months of Operational Expenses \$ 5,356,089
 Dry Period Funding- Needed Cash \$ 10,912,500
 Alternative Dry Period Option- Summit Loan , \$3,600 cost

Fund Balances	Current	Option A - Recommended w/ Summit Loan for Additional Dry Period Funding	% Allocation	Option B- Keep Dry Period Funding Unrestricted	Future Fund Designation Goals
Reserve Designation for Apparatus	\$ -	\$1,100,000	10%	\$0	Fund in accordance with the Apparatus Replacement Plan
Reserve Designation for Facilities	\$ -	\$5,000,000	44%	\$384,235	Fund in accordance with the Capital Improvement Plan
Reserve for Equipment	\$ -	\$0	0%	\$0	Fund to meet equipment replacement schedules
Emergency Reserve	\$ -	\$1,100,000	10%	\$0	Fund 3 months of Operational Costs
Unrestricted Fund Balance	\$ 11,296,735	\$4,096,735	36%	\$10,912,500	Fund 6 months of Operational Costs
Total All SCFD Fund Balances/Reserves	\$ 11,296,735	\$11,296,735	100%	\$11,296,735	