



**Sonoma County Fire District  
Finance Committee Meeting Agenda  
September 13, 2022  
Time: 2:00 p.m.  
Location: Fire Station 1  
8200 Old Redwood Hwy. Windsor**

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*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](http://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 Briare  
Director Hamann  
Director Treanor

**CONSENT ITEMS**

Approve minutes from the June 7, 2022, meeting.

**DISCUSSION ITEMS**

1. Review 2021-2022 Fiscal Year Actuals (presentation by staff), discuss potential final adjustments
2. Review draft Board staff report and Final Budget Adjustments and provide feedback to staff
3. Review fund balance recommendations (presentation by staff)

**ADJOURNMENT**



Sonoma County Fire District  
Finance Committee Meeting Minutes  
June 7, 2022  
Time: 4:00 p.m.  
Location: Fire Station 1  
8200 Old Redwood Hwy. Windsor

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**CALL TO ORDER**

Hamann called the meeting to order at 4:00

**ROLL CALL**

Director Briare- present  
Director Hamann- present  
Director Treanor- present

**CONSENT ITEMS**

Approve minutes from the February 15, 2022, meeting.

A motion by Treanor and a second by Briare approved the minutes from 2.15.22 meeting.  
3-0-0

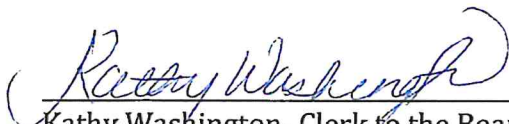
**DISCUSSION ITEMS**

1. Review draft preliminary 2022/2023 fiscal year budget and provide feedback to staff.

Finance Manager Bolduc reviewed the draft preliminary budget.

**ADJOURNMENT**

**5:15**

  
Kathy Washington- Clerk to the Board



Sonoma County Fire District Board of Directors  
Staff Report

Date: September 20, 2022

Topic: 2022-2023 Final Budget

**Recommendation:**

Adopt Resolution # 2022-15 for the 2022-2023 Final Budget

**Financial Impact:**

The 2022-2023 Fiscal Year Final Budget represents adjustments to the District’s revenue and expenditures since the Board’s adoption of the preliminary budget. The impact of the final budget adjustments represents a decrease in the use of the district fund/reserves in the amount of \$(200,000.) Previous fiscal year re-budgets of items already approved by the Board total \$895,013. These re-budgets were formally known as encumbrances, but to be in alignment with best practices the previous expenditures and/or revenue get added back into to the 2022-2023 Final Budget.

**Background:**

The Board of Directors adopted a 2022-2023 Fiscal Year Preliminary Budget on June 21, 2022. The Final Budget for your consideration includes the following:

Re-Budgeting of the following 2021-2022 projects that are continuing into Fiscal Year 2022-2023. These are projects that the Board has previously authorized but have multi-year implementation timelines:

<b>Outstanding Purchase Order's (PO's)</b>			
8560-A	1096-R	Lehr	\$9,344. Tahoe Equipment
8560-A	1096A	NorCalEVI	\$4,756. Tahoe Install
6154-G	1122	LN Curtis	\$14,539. Hose Order
6880-J	1123	Mallory Safety	\$5,825. Foam Order
<b>Total PO- Re-Budgets</b>			<b>\$34,464.</b>
<b>Re-Budget Projects</b>			
8510-E		Station 1Hvac	\$148,050.
8510-H		Station 1 Ringdown	\$115,000.
8510-I		Station 2 Apron	\$21,325.
8510-F		Station Planning	\$100,000.
8510-A		Station 1 Floors	\$47,500.



**Sonoma County Fire District Board of Directors  
Staff Report**

8510-C	St 8 & Alpine Paint	\$16,350.	
6500-N	AP Triton	\$134,000.	
6140-G	Bumper Project	\$4,574.	
8560-D	St 10 Ambulance	\$246,810.	
8560-D	St 10 Ambulance Powerlift	\$26,940.	
<b>Total Re-Budget Projects</b>		<b><u>\$860,549.</u></b>	
		<b>Expenses</b>	<b>Revenue</b>
	<b>Total of all Re-Budgets</b>	<b>\$895,013.</b>	<b>\$0</b>

Additionally, the Final Budget includes the following new adjustments:

**New Adjustments to Final Budget**

6180-A	Building Maintenance	\$3,421.	
6500-R	Appraisal Services Contract	\$4,000.	
6880-J	Fire Foam	\$11,650.	
7005-A	Election Costs	\$200,000.	
6410-B	Postage Increase -- (Sign Program)	\$2,500.	
6457-C	Software- Lexipol	\$7,846.	
6820-F	Helipad Rental - St 10	\$1,188.	
7120-V	CA Special Districts Conf.	\$5,000.	
6180-M	St 10 Sprinkler Repair	\$14,182.	
5923-B	CalPers UAL restructure proceeds	\$264,228.	
7910-E	Pension Loan- Payment Adj.	\$20,566.	
1000-A	Increase Property Taxes		\$515,445.
4040-D	Keenan Wellness Revenue		\$21,750.
2500-E	6881-G Oil Spill Equipment Grant	\$12,000.	\$12,000.
2502A	8560-D FEMA Gurney/Lift Grant	\$54,902.	\$52,288.
2750-A	USDA Ambulance Grant		\$200,000.
	<b>New Final Budget Adjustments</b>	<b>Expenses</b>	<b>Revenue</b>
		<b>\$601,483.</b>	<b>\$801,483.</b>

<b>2022-2023 Total Final Budget Adjustments Summary</b>			
	Expenditures	Revenue	Impact to Fund Balances*
Re-Budgets	\$895,013.	0	*\$895,013
New Expenditures	\$601,483.	\$801,483.	(\$200,000)
<b>Totals</b>	<b>\$1,496,496</b>	<b>\$801,483.</b>	<b>\$695,013</b>

\* Use of fund balance on re-budgets represents prior year projects previously authorized by the Board of Directors.



Sonoma County Fire District  
 Fiscal Year 2022-2023 Final Budget  
 For the Period of July 1, 2022 to June 30, 2023

	Preliminary Budget	Final Budget Adjustments	Final Budget
<b>10 - Taxes</b>			
1000 - Property Taxes - CY Secured	\$10,931,600	\$515,445	\$11,447,045
1001 - CY Direct Taxes - Special Tax	\$7,738,700	\$0	\$7,738,700
1008 - RDA Increment	-\$884,100	\$0	-\$884,100
1011 - SB2557 Property Tax Administration	-\$121,500	\$0	-\$121,500
1014 - AB 1290 RDA Pass-throughs	\$245,400	\$0	\$245,400
1017 - Residual Property Tax - RPTTF	\$533,200	\$0	\$533,200
1020 - Property Tax - CY Supplemental	\$163,200	\$0	\$163,200
1040 - Property Tax - CY Unsecured	\$329,300	\$0	\$329,300
1061 - PY Special Tax	\$96,200	\$0	\$96,200
<b>Total 10 - Taxes</b>	<b>\$19,032,000</b>	<b>\$515,445</b>	<b>\$19,547,445</b>
<b>17 - Use of Money/Property</b>			
1700 - Interest on Pooled Cash	\$20,000	\$0	\$20,000
1800 - Rents and Concessions	\$56,500	\$0	\$56,500
<b>Total 17 - Use of Money/Property</b>	<b>\$76,500</b>	<b>\$0</b>	<b>\$76,500</b>
<b>20 - Intergovernmental Revenues</b>			
2440 - ST- HOPTR	\$48,300	\$0	\$48,300
2495 - Sonoma County Abatement Program Gr	\$150,000	\$0	\$150,000
2500 -Grant Income	\$76,500	\$64,288	\$140,788
2600 - County Tax Exchange Agreements	\$5,014,900	\$0	\$5,014,900
2700 - Town of Windsor (Mitigation Fund & Nix	\$126,000	\$0	\$126,000
2750 - Federal Grant	\$173,100	\$200,000	\$373,100
<b>Total 20 - Intergovernmental Revenues</b>	<b>\$5,588,800</b>	<b>\$264,288</b>	<b>\$5,853,088</b>
<b>30 - Charges for Services</b>			
3145 - Plans & Inspection Services	\$143,000	\$0	\$143,000
3600- REACH Helicopter Program	\$180,000	\$0	\$180,000
3670 - Ambulance Billings	\$4,660,000	\$0	\$4,660,000
<b>Total 30 - Charges for Services</b>	<b>\$4,983,000</b>	<b>\$0</b>	<b>\$4,983,000</b>
<b>40 - Miscellaneous Revenues</b>			
4040 - Misc. Revenue	\$37,000	\$21,750	\$58,750
4041 - Graton Rancheria	\$973,500	\$0	\$973,500
4103 - Work Comp Reimbursement	\$100,000	\$0	\$100,000
4159 - Lytton Tribal Funds	\$115,000	\$0	\$115,000
<b>Total 40 - Miscellaneous Revenues</b>	<b>\$1,225,500</b>	<b>\$21,750</b>	<b>\$1,247,250</b>
<b>Total Revenue</b>	<b>\$30,905,800</b>	<b>\$801,483</b>	<b>\$31,707,283</b>
TSF from Designated Equipment Replacement Fund	\$154,000	\$0	\$154,000
TSF from General Fund, One Time Revenue	\$400,000	\$495,013	\$895,013
TSF from Apparatus Replacement Fund	\$800,000	-\$200,000	\$600,000
Transfer in from Sonoma County Fire District's Reserve (Fu	\$1,354,000	\$295,013	\$1,649,013
<b>Total Revenue and Transfers</b>	<b>\$32,259,800</b>	<b>\$1,096,496</b>	<b>\$33,356,296</b>

**50 - Salaries/Employment Benefits**

5906 - Volunteer Firefighter Stipends/Pay	\$30,000	\$0	\$30,000
5907 - Apprentice Firefighter Stipends	\$60,000	\$0	\$60,000
5910 - Permanent Positions	\$13,115,884	\$0	\$13,115,884
5912 - Overtime	\$2,100,000	\$0	\$2,100,000
5913 - On-Call Stipends	\$109,500	\$0	\$109,500
5923 - PERS - District Expense	\$2,107,558	\$264,228	\$2,371,786
5924 - Medicare/FICA	\$182,927	\$0	\$182,927
5929 - Retiree Health Ins/Benefits	\$258,215	\$0	\$258,215
5930 - Health Insurance	\$2,082,817	\$0	\$2,082,817
5931- Disability Insurance	\$36,300	\$0	\$36,300
5932 - Dental Insurance	\$178,593	\$0	\$178,593
5933 - Life Insurance	\$7,590	\$0	\$7,590
5934 - Vision Insurance	\$10,398	\$0	\$10,398
5935 - Unemployment Insurance	\$26,189	\$0	\$26,189
5940 - Worker's Comp	\$1,135,500	\$0	\$1,135,500
5970 - Deferred Comp	\$52,800	\$0	\$52,800
5971 - PTO Payout	\$102,913	\$0	\$102,913
5972 - Medical Stipend	\$27,816	\$0	\$27,816
<b>Total 50 - Salaries/Employment Benefits</b>	<b>\$21,625,000</b>	<b>\$264,228</b>	<b>\$21,889,228</b>

**60 - Services/Supplies**

6015 - Annexation Related Expense	\$75,000	\$0	\$75,000
6021 - Uniform Expense	\$103,300	\$0	\$103,300
6022 - Safety Clothing	\$175,000	\$0	\$175,000
6040 - Communications	\$119,000	\$0	\$119,000
6060 - Food	\$15,000	\$0	\$15,000
6084 - Janitorial Supplies	\$25,000	\$0	\$25,000
6100 - Insurance	\$343,000	\$0	\$343,000
6140 - Maintenance-Equip & Apparatus	\$349,500	\$4,574	\$354,074
6154 - Maintenance-Equip.-Hose Replace	\$82,300	\$14,539	\$96,839
6180 - Maintenance Buildings	\$98,000	\$17,603	\$115,603
6261 - Medical Supplies	\$576,000	\$0	\$576,000
6280 - Memberships	\$24,900	\$0	\$24,900
6300 - Prevention Materials	\$24,000	\$0	\$24,000
6400 - Office Expense	\$20,000	\$0	\$20,000
6410 - Postage	\$3,000	\$2,500	\$5,500
6457 - Computer Charges	\$311,800	\$7,846	\$319,646
6461 - Employee Wellness Programs	\$129,925	\$0	\$129,925
6462 - Furniture	\$20,000	\$0	\$20,000
6463 - Resource Materials	\$59,000	\$0	\$59,000

**60 - Services/Supplies (Continued)**

6500 - Professional/Special Services	\$3,212,000	\$138,000	\$3,350,000
6501 - Weed Abatement Program Contract	\$166,000	\$0	\$166,000
6526 - Dispatch	\$22,600	\$0	\$22,600
6587 - LAFCO	\$36,500	\$0	\$36,500
6610 - Legal Services	\$175,000	\$0	\$175,000
6630 - Audit/Accounting Services	\$31,550	\$0	\$31,550
6633 - Payroll Expense	\$18,000	\$0	\$18,000
6634 - Bank Service Charges	\$500	\$0	\$500
6666 - Ambulance Charges	\$77,700	\$0	\$77,700
6669 - GEMT QAF	\$185,000	\$0	\$185,000
6800 - Public/Legal Notices	\$3,500	\$0	\$3,500
6820 - Rents/Leases - Equipment	\$50,650	\$1,188	\$51,838
6880 - Small Tools/Instruments	\$101,800	\$17,474	\$119,274
6881 - Safety Equipment	\$65,000	\$12,000	\$77,000
7005 - Election Expenses	\$0	\$200,000	\$200,000
7120 - Training-in-service	\$243,036	\$5,000	\$248,036
7150 - Employee Recognition	\$5,000	\$0	\$5,000
7201 - Gas/Oil	\$175,000	\$0	\$175,000
7300 - Travel	\$50,000	\$0	\$50,000
7320 - Utilities	\$310,000	\$0	\$310,000
<b>Total 60 - Services/Supplies</b>	<b>\$7,482,561</b>	<b>\$420,724</b>	<b>\$7,903,285</b>

**75 - Long Term Debt**

7910 - L.T. Debt - Principal	\$1,483,027	\$20,566	\$1,503,593
7930 - Interest L.T. Debt	\$47,612	\$0	\$47,612
<b>Total 75 - Long Term Debt</b>	<b>\$1,530,639</b>	<b>\$20,566</b>	<b>\$1,551,205</b>

**85 - Capital Expenditures**

8510 - Buildings/Improvements	\$98,500	\$448,225	\$546,725
8560 - Equipment	\$973,100	\$342,753	\$1,315,853
8570 - CERBT Contributions	\$150,000	\$0	\$150,000
<b>Total 85 - Capital Expenditures</b>	<b>\$1,221,600</b>	<b>\$790,978</b>	<b>\$2,012,578</b>

<b>Total Expenditures</b>	<b>\$31,859,800</b>	<b>\$1,496,496</b>	<b>\$33,356,296</b>
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<b>Total Revenue and Transfers</b>	<b>\$33,356,296</b>
<b>Total Expenditures</b>	<b>\$33,356,296</b>