



**Sonoma County Fire District  
Finance Committee Meeting Agenda  
February 15, 2022  
Time: 4:00 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 Tognozzi  
Director Treanor

**CONSENT ITEMS**

Approve minutes from the November 16, 2021, meeting.

**DISCUSSION ITEMS**

1. 2021-2022 Fiscal Year Mid-Year Budget Review Presentation & Staff Mid-Year Budget Revisions
2. Review recommendation for establishment of EMS Fund & Initial Fund Designation
3. 2022-2023 Fiscal Year Budget Development Process

**ADJOURNMENT**



Sonoma County Fire District  
Finance Committee Meeting Minutes  
November 16, 2021  
Time: 4:00 p.m.  
Location: Fire Station 1  
8200 Old Redwood Hwy. Windsor

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**CALL TO ORDER**

Chief Heine called the meeting to order at 4:00

**ROLL CALL**

Director Hamann- present  
Director Tognozzi- present  
Director Treanor- present

**CONSENT ITEMS**

Approve minutes from the June 2, 2021. meeting.

A motion by Hamann and a second by Treanor approved the minutes from the June 2, 2021, meeting.

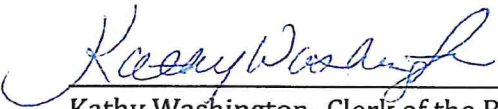
**DISCUSSION ITEMS**

1. Presentation on Quarter 1 – FY 2021/2022 Budget to Actual
2. Unfunded Accrued Liability Project – Update

Chief Heine and Finance Manager Bolduc reviewed the 1<sup>st</sup> quarter budget and a proposed plan for restructuring our UAL.

**ADJOURNMENT**

4:40

  
Kathy Washington- Clerk of the Board



Sonoma County Fire District

2022-2023 Fiscal Year Budget Development Timeline

|                           |  |
|---------------------------|--|
|                           |  |
| <b>April 4, 2022</b>      | <b>Budget Request forms sent out and process explained</b>   |
|                           |  |
| <b>May 2, 2022</b>        | <b>All Budget Requests are Due</b>   |
|                           |  |
| <b>May 16, 2022</b>       | <b>Budget Workshop</b><br>Management to collaboratively review requests and decide on initial funding recommendations.   |
|                           |  |
| <b>June 7, 2022</b>       | <b>Finance Committee Meeting</b><br>Present recommended budget to Finance Committee, solicit feedback.   |
|                           |  |
| <b>June 21, 2022</b>      | <b>Finance Committee Meeting</b><br>For any Follow-up Preliminary budget items   |
|                           |  |
| <b>June 21, 2022</b>      | <b>Board of Directors Meeting</b><br>Budget Presentation<br>Adopt 2022-2023 Fiscal Year Preliminary Budget<br>Set date for Final Budget Adoption of September 13, 2022 |
|                           |  |
| <b>September 13 ,2022</b> | <b>Finance Committee Review of Draft Final Budget</b>  |
|                           |  |
| <b>September 20, 2022</b> | <b>Board of Directors Meeting</b><br>Present Final 2022-2023 Fiscal Year Budget<br>Adopt FY 22-23 Final Budget   |
|                           |  |



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

| 10 Taxes                        | Jul - Dec 2021     | Budget              | \$ Over Budget      | % of Budget   | Projection Jan-June 2022 | Total Projected     | Over/ (Under) Budget |
|---------------------------------|--------------------|---------------------|---------------------|---------------|--------------------------|---------------------|----------------------|
| 1000 Property Taxes- CY Secured | \$5,577,834        | \$10,172,976        | -\$4,595,142        | 54.83%        | \$4,798,602              | \$10,376,436        | \$203,460            |
| 1001 CY Special Tax             | \$3,927,256        | \$7,184,183         | -\$3,256,927        | 54.67%        | \$3,256,927              | \$7,184,183         | \$0                  |
| 1008 RDA Increment              | -\$437,562         | -\$763,394          | \$325,832           | 57.32%        | -\$430,575               | -\$868,137          | \$104,743            |
| 1011 Prop Tax Collection Fee    | \$0                | -\$106,000          | \$106,000           | 0.00%         | -\$106,000               | -\$106,000          | \$0                  |
| 1014 AB 1290 RDA Pass-Through   | \$121,548          | \$210,322           | -\$88,774           | 57.79%        | \$124,452                | \$246,000           | \$35,678             |
| 1017 - Residual Prop Tax        | \$281,844          | \$533,192           | -\$251,348          | 52.86%        | \$285,094                | \$566,938           | \$33,746             |
| 1020 Prop Taxes- CY Supp        | \$68,464           | \$106,000           | -\$37,536           | 64.59%        | \$57,885                 | \$126,349           | \$20,349             |
| 1040 Prop Taxes- CY Unsecure    | \$295,678          | \$422,130           | -\$126,452          | 70.04%        | \$126,452                | \$422,130           | \$0                  |
| 1060 Prop Taxes PY Secured      | \$0                | \$0                 | \$0                 | 0.00%         | \$0                      | \$0                 | \$0                  |
| 1061 PY Special Tax             | \$67,169           | \$22,000            | \$45,169            | 305.31%       | \$0                      | \$67,169            | \$45,169             |
| <b>Total 10 - Taxes</b>         | <b>\$9,902,229</b> | <b>\$17,781,409</b> | <b>-\$7,879,180</b> | <b>55.69%</b> | <b>\$8,112,837</b>       | <b>\$18,015,066</b> | <b>\$233,657</b>     |

**Taxes**

Current Year Property Taxes are estimated to exceed budget by an estimated \$203,460. The Sonoma County Tax Collector anticipated the loss of property taxes to the District from the Glass fire to be \$108,176.

Current Year Special Taxes are in alignment with the budget.

RDA Increment and RDA Pass Through, and Residual Property Tax account projections are adjusted based on the actual results from Fiscal Year 2020-2021.

Overall, the District's Property Tax Revenue is anticipated to exceed the budget by approximately \$233,657.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

|  | Jul - Dec 2021  | Budget          | \$ Over Budget   | % of Budget   | Projection Jan-June 2022 | Total Projected | Over/ (Under) Budget |
|--|-----------------|-----------------|------------------|---------------|--------------------------|-----------------|----------------------|
| <b>17 Use of Money</b>                 |                 |                 |                  |               |                          |                 |                      |
| 1700 Interest on Pooled Cash           | \$9,059         | \$7,500         | \$1,559          | 120.79%       | \$9,000                  | \$18,059        | \$10,559             |
| 1800 Rents & Concessions               | \$25,471        | \$48,827        | -\$23,356        | 52.17%        | \$25,470                 | \$50,941        | \$2,114              |
| <b>Total 17- Use of Money/Property</b> | <b>\$34,531</b> | <b>\$56,327</b> | <b>-\$21,796</b> | <b>61.30%</b> | <b>\$34,470</b>          | <b>\$69,001</b> | <b>\$12,674</b>      |

**Use of Money**

Interest is accruing significant amounts due to the higher fund balances. It is anticipated that interest will exceed the budget by \$10,559.

The District's rent income from cell towers on Station 1, 7 and 8 are generating revenue that will exceed the budget by \$2,114.

Overall, a revenue increase of \$12,674 is expected in the Use of Money revenue categories.

|                                       | Jul - Dec 21 | Budget      | \$ Over Budget | % of Budget | Projection Jan- June 22 | Total Projected | Over/ (Under) Budget |
|---------------------------------------|--------------|-------------|----------------|-------------|-------------------------|-----------------|----------------------|
| <b>20- Intergovernmental Revenues</b> |              |             |                |             |                         |                 |                      |
| 2300-GEMT Revenue                     | \$1,024      | \$0         | \$0            | 100.00%     | \$0                     | \$1,024         | \$1,024              |
| 2440 ST HOPTR                         | \$8,555      | \$97,800    | -\$89,245      | 8.75%       | \$35,490                | \$44,045        | -\$53,755            |
| 2441 State-Other                      | \$0          | \$0         | \$0            | 0.00%       | \$0                     | \$0             | \$0                  |
| 2495- County Abatement Program        | \$13,913     | \$92,000    | -\$78,088      | 15.12%      | \$78,088                | \$92,001        | \$1                  |
| 2496-NOAA Radios Grant                | \$122,000    | \$122,000   | \$0            | 100.00%     | \$0                     | \$122,000       | \$0                  |
| 2500 Grant Income                     | \$0          | \$105,666   | -\$105,666     | 0.00%       | \$105,666               | \$105,666       | \$0                  |
| 2600-County Tax Exchange              | \$1,842,907  | \$1,894,795 | -\$51,888      | 97.26%      | \$0                     | \$1,842,907     | -\$51,888            |
| 2700- Town of Windsor                 | \$10,833     | \$100,833   | -\$90,000      | 10.74%      | \$90,000                | \$100,833       | \$0                  |

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

|   | \$0                | \$0                | \$0                | 0.00%          | \$0                | \$0                |
|---|--------------------|--------------------|--------------------|----------------|--------------------|--------------------|
| 2899 Refunds- County Upstaffing             | \$0                | \$0                | \$0                | 0.00%          | \$0                | \$0                |
| 2900 Refunds- ST Wages                      |                    |                    |                    |                |                    |                    |
| 2900 A - Refund ST Wages                    | \$83,934           | \$0                | \$83,934           | 100.00%        | \$1,325,516        | \$1,409,450        |
| 2900 B - FV Kincade Reimb. Wage             | \$36,823           | \$0                | \$36,823           | 100.00%        | \$0                | \$36,823           |
| 2900 C-Kincade Reimb. Wages                 | \$400,332          | \$0                | \$400,332          | 100.00%        | \$0                | \$400,332          |
| 2900 D- FV LNU Reimb. Wages                 | \$74,460           | \$0                | \$74,460           | 100.00%        | \$0                | \$74,460           |
| 2900 E- Wallbridge Reimb. Wages             | \$241,343          | \$0                | \$241,343          | 100.00%        | \$0                | \$241,343          |
| 2900 F- Glass ST Wages                      | \$151,327          | \$0                | \$151,327          | 100.00%        | \$0                | \$151,327          |
| <b>Total 2900 Refunds- ST Wages</b>         | <b>\$988,220</b>   | <b>\$0</b>         | <b>\$988,220</b>   | <b>100.00%</b> | <b>\$1,325,516</b> | <b>\$2,313,736</b> |
| 2905 Refunds- ST Other                      |                    |                    |                    |                |                    |                    |
| 2905 A- Refunds- ST Other                   | \$20,456           | \$0                | \$20,456           | 100.00%        | \$340,151          | \$360,607          |
| 2905 B- FV Kincade ST- Other                | \$8,664            | \$0                | \$8,664            | 100.00%        | \$0                | \$8,664            |
| 2905 C- Kincade ST-Other                    | \$27,141           | \$0                | \$27,141           | 100.00%        | \$0                | \$27,141           |
| 2905 D- FV LNU ST Other                     | \$5,817            | \$0                | \$5,817            | 100.00%        | \$0                | \$5,817            |
| 2905 E- Wallbridge ST Other                 | \$20,138           | \$0                | \$20,138           | 100.00%        | \$0                | \$20,138           |
| 2905 F- Glass ST Other                      | \$2,402            | \$0                | \$2,402            | 100.00%        | \$0                | \$2,402            |
| <b>Total 2905 Refunds- ST Other</b>         | <b>\$84,618</b>    | <b>\$0</b>         | <b>\$84,618</b>    | <b>100.00%</b> | <b>\$340,151</b>   | <b>\$424,769</b>   |
| 2906 Refunds- ST Apparatus                  |                    |                    |                    |                |                    |                    |
| 2906 A-Refunds ST Apparatus                 | \$12,424           | \$0                | \$12,424           | 100.00%        | \$214,374          | \$226,798          |
| 2906 B- FV Kincade Reimb. Appar             | \$26,715           | \$0                | \$26,715           | 100.00%        | \$0                | \$26,715           |
| 2906 C-Kincade Reimb. Apparatus             | \$251,056          | \$0                | \$251,056          | 100.00%        | \$0                | \$251,056          |
| 2906 D-FV LNU Reimb. Apparatus              | \$42,533           | \$0                | \$42,533           | 100.00%        | \$0                | \$42,533           |
| 2906 E- Wallbridge ST Apparatus             | \$92,172           | \$0                | \$92,172           | 100.00%        | \$0                | \$92,172           |
| 2906 F-Glass-ST Apparatus                   | \$86,473           | \$0                | \$86,473           | 100.00%        | \$0                | \$86,473           |
| <b>Total 2906 Refunds- ST Apparatus</b>     | <b>\$511,371</b>   | <b>\$0</b>         | <b>\$511,371</b>   | <b>100.00%</b> | <b>\$214,374</b>   | <b>\$725,745</b>   |
| <b>Total 20- Intergovernmental Revenues</b> | <b>\$3,583,440</b> | <b>\$2,413,094</b> | <b>\$1,170,346</b> | <b>148.50%</b> | <b>\$2,189,285</b> | <b>\$5,772,725</b> |
|   |                    |                    |                    |                |                    | <b>\$3,359,631</b> |

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

**Intergovernmental Revenue**

State HOPTR revenue is anticipated to be \$53,755 less than budgeted.

The County Tax Exchange growth calculation incorporated the additional area annexed (Forestville), and therefore brought down the overall growth factor in the District, resulting in the agreement revenue being \$51,888 less than anticipated in the final budget.

The District has received significant reimbursements from strike teams and past disaster reimbursements:

- Strike Team Reimbursements \$116,814
- Kincadee Wildfire \$750,731
- LNU (Forestville responses) \$122,810
- Wallbridge Wildfire \$353,653
- Glass Wildfire \$240,202

A detailed breakdown of the salary reimbursements, the administrative overhead, and apparatus reimbursement portions have been provided above. The District has just started receiving reimbursements from the Dixie Fire in January 2022. The outstanding amount due to the District for Strike Teams and Upstaffing reimbursements as of this report is \$1,880,423. Additionally, we have approximately \$30,332 in disaster funding related to the administration of the claims outstanding.

Overall, the district has received \$1,170,346 more than budgeted as of Midyear and anticipates exceeding the budget by \$3,359,631 if all of the outstanding reimbursements are received this fiscal year.

Staff has Midyear recommendations for the Finance Committee and Board of Directors' consideration related to the Intergovernmental Revenue listed at the end of this report.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

|                                       | Jul - Dec 2021   | Budget             | \$ Over Budget    | % of Budget   | Projection Jan- June 2022 | Total Projected    | Over/ (Under) Budget |
|---------------------------------------|------------------|--------------------|-------------------|---------------|---------------------------|--------------------|----------------------|
| <b>30- Charges for Services</b>       |                  |                    |                   |               |                           |                    |                      |
| 3145 Plans & Specs                    | \$74,521         | \$50,000           | \$24,521          | 149.04%       | \$90,000                  | \$164,521          | \$114,521            |
| 3600 Reach Helicopter Program         | \$0              | \$556,600          | -\$556,600        | 0.00%         | \$120,000                 | \$120,000          | \$436,600            |
| 3661 Fire Control Service             | \$0              | \$10,000           | -\$10,000         | 0.00%         | \$10,000                  | \$10,000           | \$0                  |
| 3670- Ambulance Billings              | \$667,706        | \$950,000          | -\$282,294        | 70.29%        | \$650,000                 | \$1,317,706        | \$367,706            |
| 3700 Copy/Transcribe Fee              | \$0              | \$0                | \$0               | 0.00%         | \$0                       | \$0                | \$0                  |
| <b>Total 30- Charges for Services</b> | <b>\$742,227</b> | <b>\$1,566,600</b> | <b>-\$824,373</b> | <b>47.38%</b> | <b>\$870,000</b>          | <b>\$1,612,227</b> | <b>\$45,627</b>      |

**Charges for Services**

Fire Prevention Plan Check and permitting revenue is anticipated to come in over the budgeted amount by approximately \$114,521. This overage does include some invoices from the 2020-2021 fiscal year being paid in 2021-2022. Ambulance Billings are on track to exceed budget by \$367,706, this is mainly attributable to the delay in the start up of the program in 2020-2021, and the revenue now being received in this fiscal year.

|  | Jul - Dec 2021   | Budget             | \$ Over Budget    | % of Budget   | Projection Jan- June 2022 | Total Projected    | Over/ (Under) Budget |
|--|------------------|--------------------|-------------------|---------------|---------------------------|--------------------|----------------------|
| <b>40- Miscellaneous Revenue</b>       |                  |                    |                   |               |                           |                    |                      |
| 4040 Misc. Revenue                     | \$56,329         | \$24,100           | \$32,229          | 233.73%       | \$0                       | \$56,329           | \$32,229             |
| 4041 Graton Rancheria                  | \$206,205        | \$898,917          | -\$692,712        | 22.94%        | \$898,916                 | \$1,105,121        | \$206,204            |
| 4103 Work Comp Reimbursement           | \$91,668         | \$75,000           | \$16,668          | 122.22%       | \$0                       | \$91,668           | \$16,668             |
| 4159 Lytton Tribal Funds               | \$0              | \$85,000           | -\$85,000         | 0.00%         | \$115,000                 | \$115,000          | \$30,000             |
| 4160 Be Well Firefighters Grant        | \$15,000         | \$15,000           | \$0               | 100.00%       | \$0                       | \$15,000           | \$0                  |
| 4600 Sale of Fixed Asset               | \$370            | \$0                | \$370             | 100.00%       | \$0                       | \$370              | \$370                |
| <b>Total 40- Miscellaneous Revenue</b> | <b>\$369,572</b> | <b>\$1,098,017</b> | <b>-\$728,445</b> | <b>33.66%</b> | <b>\$1,013,916</b>        | <b>\$1,383,488</b> | <b>\$285,471</b>     |

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022





**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

**Miscellaneous Revenue**

Miscellaneous revenue is exceeding budget by \$32,229, primarily due to reimbursements from the County of Sonoma for the strategic planning consultant, Reimbursement from the County Public Works for use of an engine at Summer Home Park, reimbursements from fire districts for fire foam, and reimbursement from the Forestville Water District for fuel.

The payments for the Graton Rancheria were delayed in fiscal year 2020-2021, and we therefore anticipate having five quarters of payments in fiscal year 2021-2022, resulting in \$206,204 more than budgeted.

Workers Compensation reimbursement have exceeded budgeted amounts. These are funds returning to the district for employees out with injuries.

Overall, Miscellaneous Revenue categories are projected to exceed the budget by \$285,471.

|               | Jul - Dec<br>2021 | Budget       | \$ Over<br>Budget @<br>Midyear | % of<br>Budget @<br>Midyear | Projection<br>Jan-June<br>2022 | Total<br>Projected | Over/(Under<br>Budget |
|---------------|-------------------|--------------|--------------------------------|-----------------------------|--------------------------------|--------------------|-----------------------|
| Total Revenue | \$14,631,999      | \$22,915,447 | -\$8,283,448                   | 63.85%                      | \$12,220,508                   | \$26,852,507       | \$3,937,060           |

**Total Revenue**

At the Midyear projections, the total revenue for the District is anticipated to exceed the budget in the amount of \$3,937,060.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

|                                    | Jul - Dec 2021 | Budget       | \$ Over Budget | % of Budget | Projection Jan-June 2022 | Total Projected | Over/ (Under) Budget |
|------------------------------------|----------------|--------------|----------------|-------------|--------------------------|-----------------|----------------------|
| <b>50 Salaries/Employ Benefits</b> |                |              |                |             |                          |                 |                      |
| 5906 Volunteer Firefighters        | \$10,988       | \$30,000     | -\$19,012      | 36.63%      | \$19,012                 | \$30,000        | \$0                  |
| 5907 Apprentice Firefighters       | \$20,776       | \$60,000     | -\$39,224      | 34.63%      | \$39,224                 | \$60,000        | \$0                  |
| 5910 Perm Position                 | \$4,560,775    | \$10,432,489 | -\$5,871,714   | 43.72%      | \$4,705,000              | \$9,265,775     | -\$1,166,714         |
| 5911 Part Time                     | \$862          | \$0          | \$862          | 100.00%     | \$0                      | \$862           | \$862                |
| 5912 Overtime                      | \$1,321,190    | \$1,800,000  | -\$478,810     | 73.40%      | \$1,380,000              | \$2,701,190     | \$901,190            |
| 5913 On-Call Stipends              | \$41,726       | \$109,500    | -\$67,774      | 38.11%      | \$42,000                 | \$83,726        | -\$25,774            |
| 5914 Overtime-ST                   | \$803,180      | \$0          | \$803,180      | 100.00%     | \$0                      | \$803,180       | \$803,180            |
| 5915 ST Coverage                   | \$12,241       | \$0          | \$12,241       | 100.00%     | \$0                      | \$12,241        | \$12,241             |
| 5916 OT ST Coverage                | \$248,434      | \$0          | \$248,434      | 100.00%     | \$0                      | \$248,434       | \$248,434            |
| 5918 OOC Strike Team OT            | \$4,264        | \$0          | \$4,264        | 100.00%     | \$0                      | \$4,264         | \$4,264              |
| 5919 Overtime-COVID                | \$1,065        | \$0          | \$1,065        | 100.00%     | \$0                      | \$1,065         | \$1,065              |
| 5922 FICA Retirement               | \$122          | \$0          | \$122          | 100.00%     | \$0                      | \$122           | \$122                |
| 5923 PERS District Expense         | \$1,365,721    | \$2,903,933  | -\$1,538,212   | 47.03%      | \$1,365,721              | \$2,731,442     | -\$172,491           |
| 5924 Medi/FICA                     | \$105,073      | \$145,542    | -\$40,469      | 72.19%      | \$41,000                 | \$146,073       | \$531                |
| 5929- Retiree HealthIns/Benefit    | \$95,939       | \$159,864    | -\$63,925      | 60.01%      | \$90,000                 | \$185,939       | \$26,075             |
| 5930 Health Insurance              | \$774,741      | \$1,760,136  | -\$985,395     | 44.02%      | \$789,741                | \$1,564,482     | -\$195,654           |
| 5931 Disability Insurance          | \$14,384       | \$30,031     | -\$15,647      | 47.90%      | \$14,442                 | \$28,826        | -\$1,205             |
| 5932 Dental Insurance              | \$63,133       | \$157,896    | -\$94,763      | 39.98%      | \$65,000                 | \$128,133       | -\$29,763            |
| 5933 Life Insurance                | \$2,423        | \$6,279      | -\$3,856       | 38.59%      | \$2,423                  | \$4,846         | -\$1,433             |
| 5934 Vision Insurance              | \$3,640        | \$12,833     | -\$9,193       | 28.36%      | \$3,800                  | \$7,440         | -\$5,393             |
| 5935 Unemployment Ins              | \$1,378        | \$21,132     | -\$19,754      | 6.52%       | \$1,500                  | \$2,878         | -\$18,254            |
| 5940 Work Comp Premium             | \$612,384      | \$881,399    | -\$269,015     | 69.48%      | \$447,002                | \$1,059,386     | \$177,987            |
| 5969- Deferred Comp                | \$24,650       | \$50,400     | -\$25,750      | 48.91%      | \$24,650                 | \$49,300        | -\$1,100             |
| 5971- PTO Payout                   | \$143,234      | \$0          | \$143,234      | 100.00%     | \$0                      | \$143,234       | \$143,234            |

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections**

**Fiscal Year 2021-2022**

|                                   |              |              |              |        |             |              |           |
|-----------------------------------|--------------|--------------|--------------|--------|-------------|--------------|-----------|
| 5972 Medical Stipend              | \$13,908     | \$27,816     | -\$13,908    | 50.00% | \$13,908    | \$27,816     | \$0       |
| 5999- Planned Salary Savings      | \$0          | -\$52,871    | \$52,871     | 0.00%  | \$0         | \$0          | \$52,871  |
| Total 50 Salaries/Employ Benefits | \$10,246,229 | \$18,536,379 | -\$8,290,150 | 55.28% | \$9,044,423 | \$19,290,652 | \$754,273 |

**Salaries and Benefits**

Volunteer Firefighter Stipends are anticipated to be at budget.

Apprentice Firefighter Stipends are in alignment with the budget.

Permanent Positions is anticipated to have savings in the amount of \$1,166,714 due to position vacancies. The most significant amount being the three Paramedic/FF positions related to the Reach Helicopter contract that were anticipated at the time of budgeting, but that will not be hired this fiscal year.

Overtime (non-reimbursable) is at 73.4% of budget, this will need to be closely monitored. Current estimate reflects exceeding budget by \$901,190, this is partially offset by salary savings on vacant positions. Overtime has occurred to backfill vacant positions, employees out on medical leaves, and sick days for existing staff.

Strike Team, and Reimbursable Overtime is \$1,068,119 over budget. Reimbursements are being applied for through the State Mutual Aid, State and Federal Grants and the Sonoma County Up-staffing program.

Benefits- Salary savings is being realized in PERS, Health Insurance, Disability Insurance, Dental Insurance, Vision Insurance and Unemployment expense accounts due to position vacancies.

Workers Compensation Expense is expected to exceed budget due to a prior year audit which resulted in additional expense of \$165,382.

Overall Salaries and Benefits are anticipated to exceed budget by \$754,273, with the District anticipating more than \$1,325,000 in offsetting reimbursements.

Staff has Midyear recommendations for the Finance Committee and Board of Directors' consideration related to the Salaries and Benefits listed at the end of this report.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

|                                 | Jul - Dec 2021 | Budget    | \$ Over Budget | % of Budget | Projection Jan- June 2022 | Total Projected | Over/ (Under) Budget |
|---------------------------------|----------------|-----------|----------------|-------------|---------------------------|-----------------|----------------------|
| <b>60 - Services/Supplies</b>   |                |           |                |             |                           |                 |                      |
| 6015 Annexation Costs           | \$3,551        | \$50,222  | -\$46,671      | 7.07%       | \$46,671                  | \$50,222        | \$0                  |
| 6021 Uniform Expense            | \$23,800       | \$80,000  | -\$56,200      | 29.75%      | \$56,200                  | \$80,000        | \$0                  |
| 6022 Safety Clothing            | \$11,115       | \$141,110 | -\$129,995     | 7.88%       | \$129,995                 | \$141,110       | \$0                  |
| 6040 Communications             | \$47,446       | \$119,000 | -\$71,554      | 39.87%      | \$71,554                  | \$119,000       | \$0                  |
| 6060 Food                       | \$7,837        | \$10,000  | -\$2,163       | 78.37%      | \$7,500                   | \$15,337        | \$5,337              |
| 6084 Janitorial Supplies        | \$8,892        | \$25,000  | -\$16,108      | 35.57%      | \$16,108                  | \$25,000        | \$0                  |
| 6100-Insurance                  | \$248,005      | \$248,005 | \$0            | 100.00%     | \$0                       | \$248,005       | \$0                  |
| 6140 Maintenance Equip. & Appar | \$160,694      | \$345,050 | -\$184,356     | 46.57%      | \$184,356                 | \$345,050       | \$0                  |
| 6154 Maintenance-Hose Replace   | \$2,832        | \$32,300  | -\$29,468      | 8.77%       | \$29,468                  | \$32,300        | \$0                  |
| 6180 Maintenance Buildings/Imp. | \$27,420       | \$67,450  | -\$40,030      | 40.65%      | \$40,030                  | \$67,450        | \$0                  |
| 6261 Medical Supplies           | \$133,564      | \$293,142 | -\$159,578     | 45.56%      | \$159,578                 | \$293,142       | \$0                  |
| 6280 Memberships                | \$16,189       | \$24,400  | -\$8,211       | 66.35%      | \$2,500                   | \$18,689        | -\$5,711             |
| 6300 Prevention Materials       | \$4,496        | \$19,847  | -\$15,352      | 22.65%      | \$15,352                  | \$19,847        | \$0                  |
| 6400 Office Expense             | \$7,059        | \$17,000  | -\$9,941       | 41.52%      | \$9,941                   | \$17,000        | \$0                  |
| 6410 Postage                    | \$1,738        | \$2,500   | -\$762         | 69.52%      | \$762                     | \$2,500         | \$0                  |
| 6457 Computer Charges           | \$82,484       | \$208,192 | -\$125,708     | 39.62%      | \$125,708                 | \$208,192       | \$0                  |
| 6461 Employee Wellness Programs | \$1,754        | \$94,125  | -\$92,371      | 1.86%       | \$92,371                  | \$94,125        | \$0                  |
| 6462- Furniture                 | \$17,634       | \$32,500  | -\$14,866      | 54.25%      | \$14,866                  | \$32,500        | \$0                  |
| 6463 Resource Materials         | \$21,797       | \$58,000  | -\$36,203      | 37.58%      | \$36,203                  | \$58,000        | \$0                  |
| 6500 Professional Services      | \$109,227      | \$382,997 | -\$273,770     | 28.52%      | \$273,770                 | \$382,997       | \$0                  |
| 6501 Abatement Contractors      | \$16,409       | \$92,000  | -\$75,591      | 17.84%      | \$75,591                  | \$92,000        | \$0                  |
| 6526 Dispatch Services          | \$0            | \$0       | \$0            | 0.00%       | \$0                       | \$0             | \$0                  |

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

|                                |             |             |              |         |  |             |             |           |
|--------------------------------|-------------|-------------|--------------|---------|--|-------------|-------------|-----------|
| 6587 LAFCO charges             | \$29,601    | \$33,000    | -\$3,399     | 89.70%  |  | \$0         | \$29,601    | -\$3,399  |
| 6610 Legal Services            | \$179,963   | \$108,000   | \$71,963     | 166.63% |  | \$70,000    | \$249,963   | \$141,963 |
| 6630 Audit/Accounting Services | \$0         | \$16,000    | -\$16,000    | 0.00%   |  | \$20,100    | \$20,100    | \$4,100   |
| 6633 Payroll Expense           | \$6,665     | \$15,000    | -\$8,335     | 44.43%  |  | \$6,665     | \$13,330    | -\$1,670  |
| 6634 Bank Service Charges      | \$4,075     | \$3,500     | \$575        | 116.43% |  | \$0         | \$4,075     | \$575     |
| 6666- Ambulance Charges        | \$30,462    | \$50,000    | -\$19,538    | 60.93%  |  | \$19,538    | \$50,000    | \$0       |
| 6669-GEMT QAF Expense          | \$35,816    | \$36,800    | -\$984       | 97.33%  |  | \$0         | \$35,816    | -\$984    |
| 6800 Public/Legal Services     | \$398       | \$1,000     | -\$602       | 39.80%  |  | \$602       | \$1,000     | \$0       |
| 6820 Rent/Leases Equipment     | \$23,234    | \$45,500    | -\$22,266    | 51.06%  |  | \$22,266    | \$45,500    | \$0       |
| 6880 Small Tools/Instruments   | \$10,760    | \$43,523    | -\$32,763    | 24.72%  |  | \$32,763    | \$43,523    | \$0       |
| 6881 Safety Equipment          | \$2,134     | \$57,500    | -\$55,366    | 3.71%   |  | \$55,366    | \$57,500    | \$0       |
| 7000-Grant Expenses            | \$69,993    | \$137,000   | -\$67,007    | 51.09%  |  | \$67,007    | \$137,000   | \$0       |
| 7120 Training-in-Service       | \$41,538    | \$224,604   | -\$183,066   | 18.49%  |  | \$183,066   | \$224,604   | \$0       |
| 7150- Employee Recognition     | \$1,890     | \$5,000     | -\$3,110     | 37.81%  |  | \$3,110     | \$5,000     | \$0       |
| 7201 Gas/Oil                   | \$58,858    | \$100,000   | -\$41,142    | 58.86%  |  | \$60,000    | \$118,858   | \$18,858  |
| 7250 Reimbursable Expense-ST   | \$1,335     | \$0         | \$1,335      | 100.00% |  | \$0         | \$1,335     | \$1,335   |
| 7300 Travel/Transportation     | \$21,824    | \$100,000   | -\$78,176    | 21.82%  |  | \$25,000    | \$46,824    | -\$53,176 |
| 7320 Utilities                 | \$115,065   | \$175,000   | -\$59,935    | 65.75%  |  | \$82,189    | \$197,254   | \$22,254  |
| Total 60 - Services/Supplies   | \$1,587,552 | \$3,494,267 | -\$1,906,715 | 45.43%  |  | \$2,036,196 | \$3,623,748 | \$129,481 |

**Service and Supplies**

Most Service and Supplies expenses are anticipated to be within the budget plan. The expenditure categories are indicating the potential to exceed the budget are as follows:

6060- Food -Due to the number of disaster incidents the food expenses have exceeded budget. Where allowable, these costs have been charged back to the reimbursements. It is predicted that this expense account will exceed budget by approximately \$5,337.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

6610- Legal Services -Legal Service Expenses are at 167% of budget. It is expected that legal services need will continue and an additional \$141,963 in funding will be required.

6630 Audit Services- Expenses related to the audit for Sonoma County Fire District and the former Forestville Fire Protection District are expected to exceed budget by \$4,100. The Audits have become more complex with the annexations and the costs have increased.

7201- Gas and Oil - Gas and Oil are at 59% of budget as of midyear due to increased fuel costs and incident activity. It is expected that gas/fuel will exceed budget by \$18,858.

7300- Travel - Due to COVID, the Sonoma County Fire Chiefs decided to provide individual hotel rooms to emergency response staff when on assignments. The expense at midyear is at 22% of budget, it is anticipated that there will be \$53,176 in savings in the Travel expense account.

7320- Utilities - Utilities at the stations have expended 66%of budget. It is anticipated to exceed budget by \$22,254.

Total Service and Supplies are expected to exceed budget by \$129,481. It is likely there may be savings in other expenditure line items that will offset the overage before the close of the fiscal year. We will monitor expenses and report back at the third quarter report if an overage is still anticipated at that time.

|                                  | Jul - Dec 2021   | Budget           | \$ Over Budget    | % of Budget   | Projection Jan- June 2022 | Total Projected  | Over/ (Under) Budget |
|----------------------------------|------------------|------------------|-------------------|---------------|---------------------------|------------------|----------------------|
| <b>75 - Long Term Debt</b>       |                  |                  |                   |               |                           |                  |                      |
| 7910 LT Debt Principal           | \$159,960        | \$294,363        | -\$134,403        | 54.34%        | \$134,403                 | \$294,363        | \$0                  |
| 7930 Interest on LT Debt         | \$15,661         | \$46,273         | -\$30,612         | 33.85%        | \$30,612                  | \$46,273         | \$0                  |
| <b>Total 75 - Long Term Debt</b> | <b>\$175,621</b> | <b>\$340,636</b> | <b>-\$165,015</b> | <b>51.56%</b> | <b>\$165,015</b>          | <b>\$340,636</b> | <b>\$0</b>           |

**Long Term Debt**

Long term debt expenditures are in alignment with the budget plan.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

| 85 - Capital Expenditures              | Jul - Dec 2021   | Budget             | \$ Over Budget    | % of Budget   | Projection Jan- June 2022 | Total Projected    | Over/ (Under) Budget |
|--|------------------|--------------------|-------------------|---------------|---------------------------|--------------------|----------------------|
| 8510 Buildings/Equipment               | \$561,250        | \$1,029,587        | -\$468,337        | 54.51%        | \$468,337                 | \$1,029,587        | \$0                  |
| 8560 Equipment                         | \$50,524         | \$75,000           | -\$24,476         | 67.37%        | \$24,476                  | \$75,000           | \$0                  |
| 8570 CERBT Contributions               | \$0              | \$150,000          | -\$150,000        | 0.00%         | \$150,000                 | \$150,000          | \$0                  |
| <b>Total 85 - Capital Expenditures</b> | <b>\$611,774</b> | <b>\$1,254,587</b> | <b>-\$642,813</b> | <b>48.76%</b> | <b>\$642,813</b>          | <b>\$1,254,587</b> | <b>\$0</b>           |

**Capital Expenditures**

Capital Expenditures are anticipated to be within budget. Budgeted Projects/Status:

| Project  | Status   |
|--|--|
| • Polish Concrete Floors and remove carpet @ Station 1   | Not yet started                                |
| • Replace Carpet Station 1 - 1st floor dorms             | Not yet started                                |
| • Paint Station 8 & Alpine                               | Soliciting Quotes                              |
| • Replace Bathroom Floor Tile- Station 1                 | Completed                                      |
| • Replace Unreliable HVAC System - Station 1             | Request for Proposal Issued                    |
| • Planning Step for Station Replacements                 | Facility Committee @ Phase I Planning Stage    |
| • Re-Budget Station 6 Remodel                            | Project Completed                              |
| • Re-Budget Station 1 Ringdown System (Mitigation Funds) | Request for Proposal Issued                    |
| • Re-Budget Station 2 Apron                              | Soliciting Quotes for repair                   |
| • Re-Budget Station 2 & 9 Flooring Projects              | Completed                                      |
| • Administrative Office Remodel - Phase 2                | Not yet started                                |
| • Station 5 Generator                                    | Request for Proposal Issued                    |
| • Tahoe Command Vehicle                                  | Vehicle received, in the Code 3 set up process |

Respectfully Submitted,  
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January 26, 2022



**Sonoma County Fire District**  
**Mid-Year Budget Projections**  
**Fiscal Year 2021-2022**

| Total Expense | Jul - Dec 2021 | Budget       | \$ Over Budget @ Midyear | % of Budget @ Midyear | Projection Jan-June 2022 | Total Projected | Over/(Under Budget) |
|---------------|----------------|--------------|--------------------------|-----------------------|--------------------------|-----------------|---------------------|
|               | \$12,621,171   | \$23,625,869 | -\$11,004,692            | 53.42%                | \$11,888,447             | \$24,509,624    | \$883,755           |

**Total Expenses**

Total Expenses are anticipated to exceed budget by \$883,755.

Respectfully Submitted,  
 Terri Bolduc, Finance Manager  
 January 26, 2022





**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

**Staff's Midyear Budget Recommendations**

Staff recommends that the Finance Committee and the Board of Directors consider the following Midyear Budget Adjustments:

- Adjust the 2021-2022 Final Budget for Actual Strike Team Expenditures and Anticipated Reimbursements**  
Increase 5914-Overtime Strike Team Expenditure (\$820,000), Increase 5915-ST Coverage (\$15,000), Increase 5916-OT ST Coverage (\$250,000), Increase 5918-OOC Strike Team OT (\$5,000.) with offsetting Revenue increases in 2900-Refund ST Wages (\$1,090,000)

|                                  |                    |
|----------------------------------|--------------------|
| <b>Total Revenue Adjustments</b> | <b>\$1,090,000</b> |
| <b>Total Expense Adjustments</b> | <b>\$1,090,000</b> |
| <b>Impact to Fund Balance</b>    | <b>\$0</b>         |

- Adjust the 2021-2022 Final Budget for the purchase of Two Type 1 Engines**  
Increase 8560-Equipment Expenditure by \$1,500,000.00 from the Apparatus Replacement Fund, per Board actions on January 18,2022 for the purchase of two Type I engines.

|  |                     |
|--|---------------------|
| <b>Total Revenue Adjustments</b>                           | <b>\$0</b>          |
| <b>Total Expense Adjustments</b>                           | <b>\$1,500,000</b>  |
| <b>Impact to Fund Balance (Apparatus Replacement Fund)</b> | <b>-\$1,500,000</b> |

- Increase Board Designation to Apparatus Replacement Fund**  
Increase the Revenue Account 2906-Reimbursement-ST Apparatus (\$500,000) to recognize at least 90% of the apparatus reimbursement funds received per the fund designation policy, and designate those funds to the apparatus replacement fund (90% = \$460,234 rounded up to \$500K)

|  |                   |
|--|-------------------|
| <b>Total Revenue Adjustments</b>                           | <b>\$500,000</b>  |
| <b>Total Expense Adjustments</b>                           | <b>\$0</b>        |
| <b>Impact to Fund Balance (Apparatus Replacement Fund)</b> | <b>+\$500,000</b> |

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
January 26, 2022



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2021-2022**

4. **Increase Board Designation to Equipment Replacement Fund**  
 Increase the Revenue Account 2905-Refunds Other (\$80,000) to recognize the unanticipated disaster reimbursement revenue and designate those funds to the Equipment replacement fund to fund the computer server replacement that is due in fiscal year 2022-2023

|  |                  |
|--|------------------|
| <b>Total Revenue Adjustments</b>                           | <b>\$80,000</b>  |
| <b>Total Expense Adjustments</b>                           | <b>\$0</b>       |
| <b>Impact to Fund Balance (Equipment Replacement Fund)</b> | <b>+\$80,000</b> |

5. **Establish and provide an initial fund designation for an Emergency Ambulance Services Fund**  
 Increase the Revenue Account 2900-Refunds ST- Wages (\$900,000) to recognize the unanticipated disaster reimbursement revenue and designate those funds to a new Emergency Ambulance Services Fund

|   |                   |
|---|-------------------|
| <b>Total Revenue Adjustments</b>                                  | <b>\$900,000</b>  |
| <b>Total Expense Adjustments</b>                                  | <b>\$0</b>        |
| <b>Impact to Fund Balance (Emergency Ambulance Services Fund)</b> | <b>+\$900,000</b> |

Respectfully Submitted,  
 Terri Bolduc, Finance Manager  
 January 26, 2022