

FY 2024-25 FINAL Budget Summary
Gold Ridge Fire Protection District
4500 Hessel Road
Sebastopol, CA 95472

(1) Beginning Fund Balance (Balance Sheet as of 6/30/24)	\$9,927,237
(2) Plus: Budgeted FY 2024/25 Revenues: (total from attached worksheet)	12,794,185
(3) Less: Budgeted FY 2024/25 Expenditures: (total from attached worksheet)	12,794,185
(4) Estimated Ending Fund Balance ending 6/30/25	\$9,927,237

(5) FINAL Budget Approval Date:

9/11/2024


Board Member
Stacey Gambonini


Board Member
David Warburg


Board Member
Charles Lachman


Board Member
Steve Petrucci


Board Member
Chris Tachouet


Board Member
Domenic Carinalli


Board Chair
Robert Gloeckner

**Gold Ridge Fire Protection District
FY 24/25 FINAL Budget**

Account and Description	FY 2024/25
Income	
10 · Tax Rev	
1000 · Prop Tax - CY secured	2,918,385
1001 · Direct Charges - CY	2,400,000
1011 · SB 2557 Prop Tax Admin	(30,182)
1020 · Prop Tax CY sup	63,241
1040 · Prop Tax -CY unsc	88,310
1060 · Prop Tax PY sec	(345)
1061 · Flat Charges PY	19,918
1070 · 1100 Prop Tx PY unsec	1,432
1080 · Property Taxes-PY Supp	(934)
Total 10 · Tax Rev	5,459,826
17 · Use of Money/Property	
1700 · Interest on Pooled Cash	3,213
1701 · Interest Earned	10,000
1801 · Rent of Real Estate	0
Total 17 · Use of Money/Property	13,213
20 · Intergovernmental Revenues	
2440 · ST-Homeowners Prop Tax Relief	13,500
2500 · ST -Other	100
2900 · So. Co. Funding Agreement	4,331,847
2905 · Measure H Sales Tax 6 mos. Jan-Jun	2,500,000
2910 · Government Agency - MRFD	24,000
2915 · Government Agency - Sebastopol	137,000
2921 · Government Agency - SCFD FRBLS	90,000
2930 · So. Co. DSI	5,000
2935 · Mello Roos Wilmar	199,800
Total 20 · Intergovernmental Revenues	7,301,247
30 · Charges for Services	
3600 · Address Signs	750
3700 · Copy Fees	10
Total 30 · Charges for Services	760
40 · Miscellaneous Revenues	
4040 · Cell Tower	18,840
4050 · Grant Income	100
4100 · Workers' comp Ins. Refund	0
4101 · Miscellaneous Revenues	100
4102 · Donations/Reimbursements	100
Total 40 · Miscellaneous Revenues	19,140
45 · Carry over PY	
Total Income	12,794,185

Account and Description**FY 2024/25****Expense****50 · Salaries/Emp Benefits**

5910 · Payroll Expenses	4,787,432
5911 · Drill/Call Pay	150,000
5912 · Strike Team Payroll Expenses	100
5913 · Boards	2,100
5915 · Overtime	400,000
5922 · FICA Retirement	95,000
5923 · PERS	1,031,658
5924 · Medicare	140,000
5930 · Health Insurance	853,000
5931 · Disability Insurance	6,000
5935 · Unemployment	6,000
5940 · Workers' Comp	603,000

Total 50 · Salaries/Emp Benefits**8,074,290****60 · Services/Supplies**

6020 · Clothing/Personal/Uniform	50,000
6040 · Communications	70,000
6060 · Food	12,000
6080 · Household Expense	15,000
6100 · Insurance	177,000
6140 · Fleet Maintenance	270,000
6145 · Maintenance Equipment	90,000
6149 · Radio Maintenance	20,000
6180 · Building Maintenance	100,000
6261 · Medical Supplies	36,000
6280 · Memberships	63,000
6290 · Other Dept. Expense/Chief's Desc.	10,000
6400 · Office Expense	8,000
6405 · Computer Expenses	8,400
6410 · Postage	2,400
6461 · Operating Supplies	6,000
6526 · Dispatch Services	156,000
6540 · Payroll Services	15,000
6587 · LAFCO Charges	10,000
6610 · Legal Services	100,000
6620 · Grant Services	5,000
6630 · Audit Services	12,000
6640 · ALS Professional Services	250,000
6650 · Financial Services	30,000
6654 · Medical Exams	11,000
6800 · Public/Legal Notices	1,000
6801 · Newsletter	6,000
6820 · Equipment Lease	5,000
6880 · Small Tools	60,000
6881 · Safety Equipment/PPE	200,000
7005 · Election Expense	10,000
7120 · Training	150,000

Account and Description	FY 2024/25
7121 · Fire Prevention	20,000
7201 · Gas/Oil	130,000
7202 · RENT/Station Leases	35,000
7300 · Transportation/Travel	7,500
7320 · Utilities	100,000
Total 60 · Services/Supplies	2,251,300
75 · Other Charges	
7910 · L.T. Debt Principal	66,975
7930 · L.T. Debt Interest	19,304
7940 · L.T. Dept Bond Payment	200,000
7970 · Taxes/Assessments	2,500
Total 75 · Other Charges	288,778
85 · Assets	
8510 · Building	200,000
8560 · Equipment	723,000
Total 85 · Assets	923,000
90 · Appropriations	
9000 · Contingencies	825,017
9001 · Mello Roos Wilmar	199,800
9030 · Wellness Program	25,000
9035 · Hose and Nozzles	160,000
9045 · Radios	47,000
Total 90 · Appropriations	1,256,817
Total Expense	12,794,185
Net Income	0

Account and Description	FY 2024/25
Equity	
Opening Balance Equity	(100,000)
Reserve	100,000
Opening Balance Equity	68,341
Retained Earnings	4,912,539
Net Income	4,946,356
Total Equity	9,927,237
Reserves	
Operational Reserve	
Minimum	2,558,837
Target	6,397,092
Maximum	9,595,639
Plan	6,397,092
Pension Reserve	
Est 2024 Total Accrued Liability	11,013,353
Est 2024 Market Value of Assets	8,570,299
Est 2024 Unfunded Actuarial Liability	2,443,054
Est 2024 Funded Percent	77.82%
Funding Target	85.00%
Target Funding Amount	790,759
CIP Reserve	
CIP Reserve - Begin Balance	2,739,386
Total	2,739,386

Gold Ridge Fire Protection District

Budget vs. Actuals: FY_2024_2025 - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
10 Tax Rev				
1000 Prop Tax - CY secured	3,277,576.19	2,918,385.00	359,191.19	112.31 %
1001 Flat Charges - CY	2,384,617.41	2,400,000.00	-15,382.59	99.36 %
1008 RDA Increment	-5,091.52		-5,091.52	
1011 SB 2557 Prop Tax Admin	-24,214.00	-30,182.00	5,968.00	80.23 %
1014 RDA Pass Throughs	2,071.80		2,071.80	
1017 Residual Prop Tax - RPTTF	4,266.46		4,266.46	
1020 Prop Tax CY sup	118,548.36	63,241.00	55,307.36	187.45 %
1040 Prop Tax -CY unsec	93,654.29	88,310.00	5,344.29	106.05 %
1060 Prop Tax PY sec	-424.73	-345.00	-79.73	123.11 %
1061 Flat Charges PY	33,605.09	19,918.00	13,687.09	168.72 %
1070 1100 Prop Tx PY unsec	1,217.88	1,432.00	-214.12	85.05 %
1080 Property Taxes-PY Supp	-306.29	-934.00	627.71	32.79 %
Total 10 Tax Rev	5,885,520.94	5,459,825.00	425,695.94	107.80 %
17 Use of Money/Property				
1700 Interest on Pooled Cash	4,497.19	3,213.00	1,284.19	139.97 %
1701 Interest Earned	328,369.48	10,000.00	318,369.48	3,283.69 %
Total 17 Use of Money/Property	332,866.67	13,213.00	319,653.67	2,519.24 %
20 Intergovernmental Revenues				
2080 ST - Other In-Lieu	-12,245.18		-12,245.18	
2440 ST-Homeowners Prop Tax Relief	12,959.46	13,500.00	-540.54	96.00 %
2470 Timber Yield Tax	205.00		205.00	
2500 ST -Other	1,532,851.42	100.00	1,532,751.42	1,532,851.42 %
2900 So. Co. Funding Agreement	4,331,847.87	4,331,847.00	0.87	100.00 %
2905 Measure H Sales Tax	2,917,436.34	2,500,000.00	417,436.34	116.70 %
2910 Government Agency - MRFD	24,000.00	24,000.00	0.00	100.00 %
2915 Government Agency - Sebastopol	148,198.96	137,000.00	11,198.96	108.17 %
2920 Government Agency - OCD (deleted)		0.00	0.00	
2921 Government Agency - SCFD FRBLS		90,000.00	-90,000.00	
2925 Government Agency - NBF		0.00	0.00	
2930 So. Co. DSI	27,750.00	5,000.00	22,750.00	555.00 %
2935 Mello Roos Income	199,799.58	199,800.00	-0.42	100.00 %
Total 20 Intergovernmental Revenues	9,182,803.45	7,301,247.00	1,881,556.45	125.77 %
30 Charges for Services				
3600 Address Signs	137.52	750.00	-612.48	18.34 %
3700 Copy Fees	25.00	10.00	15.00	250.00 %
Total 30 Charges for Services	162.52	760.00	-597.48	21.38 %
40 Miscellaneous Revenues				
4040 Cell Tower	20,410.00	18,840.00	1,570.00	108.33 %
4050 Grant Income	49,990.80	100.00	49,890.80	49,990.80 %
4100 Workers' comp Ins. Refund	28,904.41	0.00	28,904.41	
4101 Miscellaneous Revenues	35,241.69	100.00	35,141.69	35,241.69 %

Gold Ridge Fire Protection District

Budget vs. Actuals: FY_2024_2025 - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4102 Donations/Reimbursements	28,868.32	100.00	28,768.32	28,868.32 %
Total 40 Miscellaneous Revenues	163,415.22	19,140.00	144,275.22	853.79 %
Total Income	\$15,564,768.80	\$12,794,185.00	\$2,770,583.80	121.66 %
GROSS PROFIT	\$15,564,768.80	\$12,794,185.00	\$2,770,583.80	121.66 %
Expenses				
50 Salaries/Emp Benefits				
5910 Payroll Expenses	5,767,010.67	4,787,432.00	979,578.67	120.46 %
5911 Vol. Reimb. Drill/Call/Stipend		150,000.00	-150,000.00	
5912 Strike Team Payroll Expenses		100.00	-100.00	
5913 Boards	1,625.00	2,100.00	-475.00	77.38 %
5915 Overtime		400,000.00	-400,000.00	
5922 FICA Retirement	47,475.98	95,000.00	-47,524.02	49.97 %
5923 PERS	972,689.42	1,031,658.00	-58,968.58	94.28 %
5924 Medicare	171,521.84	140,000.00	31,521.84	122.52 %
5930 Health Insurance	723,000.98	853,000.00	-129,999.02	84.76 %
5931 Disability Insurance	5,250.00	6,000.00	-750.00	87.50 %
5935 Unemployment	4,588.05	6,000.00	-1,411.95	76.47 %
5940 Workers' Comp	327,256.00	603,000.00	-275,744.00	54.27 %
Total 50 Salaries/Emp Benefits	8,020,417.94	8,074,290.00	-53,872.06	99.33 %
60 Services/Supplies				
6020 Clothing/Personal	49,868.58	50,000.00	-131.42	99.74 %
6040 Communications	44,400.83	70,000.00	-25,599.17	63.43 %
6060 Food	16,376.33	12,000.00	4,376.33	136.47 %
6080 Household Expense	16,734.84	15,000.00	1,734.84	111.57 %
6100 Insurance	183,727.28	177,000.00	6,727.28	103.80 %
6140 Fleet Maintenance	249,211.76	270,000.00	-20,788.24	92.30 %
6145 Maintenance Equipment	48,490.52	90,000.00	-41,509.48	53.88 %
6149 Radio Maintenance	11,818.99	20,000.00	-8,181.01	59.09 %
6180 Building Maintenance	73,070.15	100,000.00	-26,929.85	73.07 %
6261 Medical Supplies	43,644.21	36,000.00	7,644.21	121.23 %
6280 Memberships	30,642.86	63,000.00	-32,357.14	48.64 %
6290 Other Dept. Expense	7,211.79	10,000.00	-2,788.21	72.12 %
6400 Office Expense	8,182.86	8,000.00	182.86	102.29 %
6405 Computer Expenses	3,782.23	8,400.00	-4,617.77	45.03 %
6410 Postage	1,682.14	2,400.00	-717.86	70.09 %
6461 Operating Supplies	4,495.33	6,000.00	-1,504.67	74.92 %
6526 Dispatch Services	127,859.28	156,000.00	-28,140.72	81.96 %
6540 Payroll Services	14,012.90	15,000.00	-987.10	93.42 %
6587 LAFCO Charges	18,656.66	10,000.00	8,656.66	186.57 %
6610 Legal Services	48,572.50	100,000.00	-51,427.50	48.57 %
6620 Grant Services	2,200.00	5,000.00	-2,800.00	44.00 %
6630 Audit Services	8,925.00	12,000.00	-3,075.00	74.38 %
6640 ALS Professional Services	249,999.96	250,000.00	-0.04	100.00 %

Gold Ridge Fire Protection District
Budget vs. Actuals: FY_2024_2025 - FY25 P&L
 July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6650 Financial Services	28,592.50	30,000.00	-1,407.50	95.31 %
6654 Medical Exams	6,344.20	11,000.00	-4,655.80	57.67 %
6800 Public/Legal Notices	1,580.50	1,000.00	580.50	158.05 %
6801 Newsletter		6,000.00	-6,000.00	
6820 Equipment Lease	4,779.31	5,000.00	-220.69	95.59 %
6880 Small Tools	16,991.94	60,000.00	-43,008.06	28.32 %
6881 Safety Equipment/PPE	163,494.48	200,000.00	-36,505.52	81.75 %
7005 Election Expense		10,000.00	-10,000.00	
7120 Training	81,990.32	150,000.00	-68,009.68	54.66 %
7121 Fire Prevention	4,518.73	20,000.00	-15,481.27	22.59 %
7201 Fuel	121,901.27	130,000.00	-8,098.73	93.77 %
7202 RENT/Station Leases	33,358.32	35,000.00	-1,641.68	95.31 %
7300 Transportation/Travel	29,542.22	7,500.00	22,042.22	393.90 %
7320 Utilities	105,923.45	100,000.00	5,923.45	105.92 %
Total 60 Services/Supplies	1,862,584.24	2,251,300.00	-388,715.76	82.73 %
75 Other Charges				
7910 L.T. Debt Principal	67,770.78	66,975.00	795.78	101.19 %
7930 L.T. Debt Interest	18,507.47	19,304.00	-796.53	95.87 %
7940 L.T. Dept Bond Payment	130,360.00	200,000.00	-69,640.00	65.18 %
7970 Taxes/Assessments		2,500.00	-2,500.00	
Total 75 Other Charges	216,638.25	288,779.00	-72,140.75	75.02 %
85 Assets				
8510 Building	23,816.20	200,000.00	-176,183.80	11.91 %
8560 Equipment	644,244.85	723,000.00	-78,755.15	89.11 %
Total 85 Assets	668,061.05	923,000.00	-254,938.95	72.38 %
90 Appropriations				
9000 Contingencies	49,273.10	825,016.00	-775,742.90	5.97 %
9010 Improved Staffing/ALS (deleted)	4,258.88		4,258.88	
9015 Mello Roos Expense (deleted)	69,728.94	199,800.00	-130,071.06	34.90 %
9030 Wellness Program	34,940.32	25,000.00	9,940.32	139.76 %
9035 Hose and Nozzles 24/25 (deleted)	127,337.32	160,000.00	-32,662.68	79.59 %
9040 Consolidation Costs	8,420.69		8,420.69	
9045 Radio Upgrades (deleted)	43,351.43	47,000.00	-3,648.57	92.24 %
Total 90 Appropriations	337,310.68	1,256,816.00	-919,505.32	26.84 %
Unapplied Cash Bill Payment Expense	2,387.29		2,387.29	
Total Expenses	\$11,107,399.45	\$12,794,185.00	\$ -1,686,785.55	86.82 %
NET OPERATING INCOME	\$4,457,369.35	\$0.00	\$4,457,369.35	0.00%
NET INCOME	\$4,457,369.35	\$0.00	\$4,457,369.35	0.00%

Balance Sheet

Gold Ridge Fire Protection District
As of June 30, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1100 Sonoma County Treasury	0.00
1120 Summit	537,305.29
1122 Summit Payroll	65,777.15
1126 Summit ICS	3,499,765.21
1127 CalTRUST Investment	10,230,894.20
Petty Cash	49.89
Total for Bank Accounts	\$14,333,791.74
Other Current Assets	
1499 Undeposited Funds	0.00
Total for Other Current Assets	\$0.00
Total for Current Assets	\$14,333,791.74
Total for Assets	\$14,333,791.74
Liabilities and Equity	
Liabilities	
Current Liabilities	
Credit Cards	
Cal Card	0.00
Total for Credit Cards	\$0.00
Other Current Liabilities	
2100 Payroll Liabilities	-503.58
Total for Other Current Liabilities	-\$503.58
Total for Current Liabilities	-\$503.58
Long-term Liabilities	
2300 Loan Payable	0.00
Total for Long-term Liabilities	\$0.00

Balance Sheet

Gold Ridge Fire Protection District
As of June 30, 2025

Distribution account	Total
Total for Liabilities	-\$503.58
Equity	
3000 Opening Bal Equity	68,341.00
Opening Balance Equity	-100,000.00
Reserve	100,000.00
3900 Retained Earnings	9,808,584.97
Net Income	4,457,369.35
Total for Equity	\$14,334,295.32
Total for Liabilities and Equity	\$14,333,791.74

FY 2021-22 FINAL Budget Summary
Gold Ridge Fire Protection District
4500 Hessel Road
Sebastopol, CA 95472

(1) Fund Balance as of 6/30/21	\$4,064,267
(2) Plus: Budgeted FY 2021/22 Revenues: (total from attached worksheet)	5,078,269
(3) Less: Budgeted FY 2020/21 Expenditures: (total from attached worksheet)	5,078,269
(4) Estimated Ending Fund Balance ending 7/31/22	\$4,064,267
(5) FINAL Budget Approval Date:	<u>8/4/21</u>

Aye by phone

Board Member

Joe Petersen



Board Member

Charles Lachman



Board Member

Chris Tachouet

Board Chair

Robert Gloeckner

Aye by phone

Board Member

Tonia Bello



Board Member

Steve Petrucci



Board Member

Domenic Carinalli

**Gold Ridge Fire Protection District
FY 2021/22 FINAL Budget Worksheet**

Account and Description	FY 2021/22
10 · Tax Rev	
1000 · Prop Tax - CY secured	1,709,183
1001 · Flat Charges - CY	1,438,950
1011 · SB 2557 Prop Tax Admin	(18,718)
1020 · Prop Tax CY sup	31,231
1040 · Prop Tax -CY unscce	52,692
1042 · Cost Reimb-Coll Del CY Uns	0
1060 · Prop Tax PY sec	(30)
1061 · Flat Charges PY	5,138
1070 · 1100 Prop Tx PY unsec	846
1080 · Property Taxes-PY Supp	(30)
Total 10 · Tax Rev	3,219,262
17 Use of Money/Property	
1701 · Interest Earned	6,506
1801 · Rent of Real Estate	21,000
Total 17 · Use of Money/Property	27,506
20 · Intergovernmental Revenues	
2440 · ST-Homeowners Prop Tax Relief	10,000
2500 · ST Strike Team	100
2900 · So.Co. Enhanced Services	600,000
2910 · Government Agency - MRFD	20,000
2920 · Government Agency - NBF	675,000
2930 · So.Co. DSI	5,000
Total 20 · Intergovernmental Revenues	1,310,100
30 · Charges for Services	
3600 · Address Signs	550
3661 · Fire Control Services	0
3700 · Copy Fees	10
Total 30 · Charges for Services	560
40 · Miscellaneous Revenues	
4040 · Cell Tower	18,840
4100 · Workers' comp Ins. Refund	0
4101 · Miscellaneous Revenues	1,000
4102 · Donations/Reimbursements	1,000
40 · Miscellaneous Revenues - Other	0
Total 40 · Miscellaneous Revenues	20,840
45 · Carry over revenue from prior year(s)	500,000
Total 45 · Carry Over from prior year(s)	500,000
Grand Total Revenues	5,078,269

**Gold Ridge Fire Protection District
FY 2021/22 FINAL Budget Worksheet**

Account and Description	FY 2021/22
50 · Salaries/Emp Benefits	
5910 · Payroll Expenses	2,067,708
5911 · Extra Help	8,500
5912 · Strike Team Payroll Expenses	100
5913 · Boards	2,100
5915 · Overtime	60,000
5922 · FICA Retirement	12,500
5923 · PERS	439,183
5924 · Medicare	31,106
5930 · Health Insurance	341,942
5931 · Disability Insurance	5,111
5935 · Unemployment	2,000
5940 · Workers' Comp	162,504
Total 50 · Salaries/Emp Benefits	3,132,754
60 · Services/Supplies	
6020 · Clothing/Personal	12,000
6040 · Communications	20,000
6060 · Food	8,000
6080 · Household Expense	6,000
6100 · Insurance	20,500
6140 · Fleet Maintenance	55,000
6145 · Equipment Maintenance	25,000
6149 · Radio Maintenance	5,000
6180 · Building Maintenance	25,000
6261 · Medical Supplies	7,000
6280 · Memberships/Subscriptions	35,000
6290 · Other Dept. Expense	6,000
6400 · Office Expense	5,000
6405 · Computer Expenses	2,500
6410 · Postage	900
6461 · Operating Supplies	10,000
6540 · Payroll Services	6,500
6587 · LAFCO Charges	3,900
6610 · Legal Services	6,000
6630 · Audit Services	12,000
6640 · ALS Professional Services	265,000
6654 · Medical Exams	5,500
6800 · Public/Legal Notices	600
6801 · Newsletter	6,000
6820 · Equipment Lease	3,384
6880 · Small Tools	30,000
6881 · Safety Equipment	38,000

**Gold Ridge Fire Protection District
FY 2021/22 FINAL Budget Worksheet**

Account and Description	FY 2021/22
7005 · Election Expense	10,500
7120 · Training	14,000
7121 · Fire Prevention	2,500
7201 · Fuel	30,000
7202 · Water/Sewer Expense	850
7300 · Transportation/Travel	5,000
7320 · Utilities	7,700
Total 60 · Services/Supplies	690,334
75 · Other Charges	
7910 · L.T. Debt Principal	58,389
7930 · L.T. Debt Interest	8,318
7970 · Taxes/Assessments	2,714
Total 75 · Other Charges	69,422
85 · Assets	
8510 · Building	55,000
8560 · Equipment	200,000
Total 85 · Assets	255,000
90 · Appropriations	
9000 · Contingencies	440,759
9010 · AED Purchase	15,000
9020 · UAL Prefund	475,000
Total 90 · Appropriations	930,759
Grand Total Expenditures	5,078,269

Increase/Decrease to Fund Balance **0**