

Resolution No: 2024-12
Dated: September 17, 2024

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY FIRE DISTRICT OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, ADOPTING THE FY 2024/2025 FINAL BUDGET FOR THE GENERAL FUND

WHEREAS, the Board of Directors of the Sonoma County Fire District has reviewed the final budget for the period of July 1, 2024, to June 30, 2025, for the General Fund for the 2024/2025 fiscal year;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sonoma County Fire District does adopt a final budget for the General Fund for fiscal year 2024/2025, period of July 1, 2024 to June 30, 2025 in the amount of \$36,736,567.

THE FOREGOING RESOLUTION was introduced by Director So, who moved its adoption; seconded by Director Briar; and adopted by the following vote:

President Treanor aye, Vice President Klick aye, Director Briar aye,
Director Hamann aye, Director So aye, Director Tognozzi absent, Director Weaver aye

AYES: 6 NOES: 0 ABSENT/NOT VOTING: 1

WHEREUPON, the President declared the foregoing resolution adopted and **SO ORDERED**.

Attested:

Signature: 
Kathy Washington Secretary of the Board



Sonoma County Fire District General Fund
Fiscal Year 2024-2025 Final Budget
For the Period of July 1, 2024 to June 30, 2025

10 - Taxes	
1000 - Property Taxes - CY Secured	\$12,322,006
1001 - CY Direct Taxes - Special Tax	\$8,686,148
1008 - RDA Increment	-\$976,990
1011 - SB2557 Property Tax Administration	-\$125,000
1014 - AB 1290 RDA Pass-throughs	\$283,873
1017 - Residual Property Tax - RPTTF	\$692,180
1020 - Property Tax - CY Supplemental	\$203,940
1040 - Property Tax - CY Unsecured	\$371,787
1061 - PY Special Tax	\$125,000
Total 10 - Taxes	\$21,582,944
17 - Use of Money/Property	
1700 - Interest on Pooled Cash	\$60,000
1800 - Rents and Concessions	\$96,591
Total 17 - Use of Money/Property	\$156,591
20 - Intergovernmental Revenues	
2440 - ST- HOPTR	\$28,000
2495 - Sonoma County Abatement Program Grant	\$100,000
2505- Measure H- Sales Tax Funding	\$1,566,115
2600 - County Tax Exchange Agreements	\$5,507,114
2700 - Town of Windsor (Mitigation Fund & Nixle Contribution)	\$126,000
2750- Federal Grants	\$787,797
Total 20 - Intergovernmental Revenues	\$8,115,026
30 - Charges for Services	
3145 - Plans & Inspection Services	\$276,700
3600- REACH Helicopter Program	\$273,000
3670 - Ambulance Billings	\$2,013,959
Total 30 - Charges for Services	\$2,563,659
40 - Miscellaneous Revenues	
4040 - Misc. Revenue	\$531,557
4041 - Graton Rancheria	\$1,304,186
4103 - Work Comp Reimbursement	\$300,000
4159 - Lytton Tribal Funds	\$90,000
Total 40 - Miscellaneous Revenues	\$2,225,743
Total Revenue	\$34,643,962
Transfer in from Sonoma County Fire District's Reserve (Fund Balance)	\$2,092,605
TSF from General Fund (Re-Budget Purchase Orders and FY23-24 Rebudgeted Projects)	\$2,092,605
Total Revenue and Transfers	\$36,736,567

50 - Salaries/Employment Benefits

5905- Paramedic FTO Stipend	\$25,000
5906 - Volunteer Firefighter Stipends/Pay	\$30,000
5907 - Apprentice Firefighter Stipends	\$60,000
5910 - Permanent Positions	\$16,084,738
5912 - Overtime	\$2,738,039
5913 - On-Call Stipends	\$109,500
5923 - PERS - District Expense	\$2,882,253
5924 - Medicare/FICA	\$347,331
5929 - Retiree Health Ins/Benefits	\$215,085
5930 - Health Insurance	\$2,208,612
5931- Disability Insurance	\$38,280
5932 - Dental Insurance	\$190,298
5933 - Life Insurance	\$8,004
5934 - Vision Insurance	\$10,914
5935 - Unemployment Insurance	\$27,855
5940 - Worker's Comp	\$1,723,321
5970 - Deferred Comp	\$46,200
5971 - PTO Payout	\$320,000
5972 - Medical Stipend	\$27,816

Total 50 - Salaries/Employment Benefits **\$27,093,246**

60 - Services/Supplies

6021 - Uniform Expense	\$101,000
6022 - Safety Clothing	\$175,000
6040 - Communications	\$164,686
6060 - Food	\$15,000
6084 - Janitorial Supplies	\$25,000
6100 - Insurance	\$443,898
6140 - Maintenance-Equip & Apparatus	\$335,200
6154 - Maintenance-Equip.-Hose Replace	\$44,300
6180 - Maintenance Buildings	\$126,415
6261 - Medical Supplies	\$188,500
6280 - Memberships	\$24,900
6300 - Prevention Materials	\$54,754
6400 - Office Expense	\$15,000
6410 - Postage	\$6,500
6457 - Computer Charges	\$333,470
6461 - Employee Wellness Programs	\$203,325
6462 - Furniture	\$20,000
6463 - Resource Materials	\$56,500

60 - Services/Supplies (Continued)

6500 - Professional/Special Services	\$239,664
6501 - Weed Abatement Program Contract	\$61,000
6526 - Dispatch	\$226,923
6587 - LAFCO	\$41,466
6610 - Legal Services	\$175,000
6630 - Audit/Accounting Services	\$25,000
6633 - Payroll Expense	\$24,000
6634 - Bank Service Charges	\$3,000
6666 - Ambulance Charges	\$107,500
6667- Ambulance Transport Cost Offsetting Programs	\$405,000
6800 - Public/Legal Notices	\$2,500
6820 - Rents/Leases - Equipment	\$58,213
6880 - Small Tools/Instruments	\$64,800
6881 - Safety Equipment	\$89,807
7000- Grant Expenses	\$54,728
7120 - Training-in-service	\$272,900
7150 - Employee Recognition	\$5,000
7201 - Gas/Oil	\$210,000
7300 - Travel	\$25,000
7320 - Utilities	\$329,000

Total 60 - Services/Supplies **\$4,753,949**

75 - Long Term Debt

7910 - L.T. Debt - Principal	\$911,109
7930 - Interest L.T. Debt	\$619,312

Total 75 - Long Term Debt **\$1,530,421**

85 - Capital Expenditures

8510 - Buildings/Improvements	\$470,000
8560 - Equipment	\$2,647,951
8570 - CERBT Contributions	\$100,000

Total 85 - Capital Expenditures **\$3,217,951**

90- Contingencies

9000- Reserve for Contingencies	\$100,000
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Total 90- Contingencies **\$100,000**

Total Reserve for Contingencies **\$100,000**

Total Expenditures **\$36,695,567**

Contribution to Capital Funds **\$41,000**

Contribution to Apparatus Replacement **\$41,000**

Total Expenditures and Capital Contributions **\$36,736,567**

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

Ordinary Income/Expense Income	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
10 - Taxes				
1000 Property Taxes- CY Secured				
1000 A- Property Taxes	13,091,380.71	12,322,006.00	769,374.71	106.2%
Total 1000 Property Taxes- CY Secured	13,091,380.71	12,322,006.00	769,374.71	106.2%
1001 CY Special Tax				
1001 A- Special Tax SCFD	8,436,159.58	8,686,148.00	-249,988.42	97.1%
Total 1001 CY Special Tax	8,436,159.58	8,686,148.00	-249,988.42	97.1%
1008 RDA Increment				
1008 A-RDA Increment	-1,111,582.89	-976,990.00	-134,592.89	113.8%
Total 1008 RDA Increment	-1,111,582.89	-976,990.00	-134,592.89	113.8%
1011 Prop Tax Collection Fee				
1011 A- Admin Fee	-133,875.00	-125,000.00	-8,875.00	107.1%
Total 1011 Prop Tax Collection Fee	-133,875.00	-125,000.00	-8,875.00	107.1%
1014 AB 1290 RDA Pass-Through				
1014 A- RDA Pass-Through	358,973.40	283,873.00	75,100.40	126.5%
Total 1014 AB 1290 RDA Pass-Through	358,973.40	283,873.00	75,100.40	126.5%
1017- Residual Prop Tax				
1017 A- Residual Property Tax	745,973.49	692,180.00	53,793.49	107.8%
Total 1017- Residual Prop Tax	745,973.49	692,180.00	53,793.49	107.8%
1020 Prop Taxes- CY Supp				
1020 A- Prop Taxes-CY Supp	364,968.47	203,940.00	161,028.47	179.0%
Total 1020 Prop Taxes- CY Supp	364,968.47	203,940.00	161,028.47	179.0%
1040 Prop Taxes- CY Unsecure				
1040 A- Prop Taxes- CY Unsecure	385,813.35	371,787.00	14,026.35	103.8%
Total 1040 Prop Taxes- CY Unsecure	385,813.35	371,787.00	14,026.35	103.8%
1060 Prop Taxes PY Secured	-2,550.20			
1061 PY Special Tax				
1061 A- PY Special Tax	118,632.49	125,000.00	-6,367.51	94.9%
Total 1061 PY Special Tax	118,632.49	125,000.00	-6,367.51	94.9%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
1080 Supp Prop Tax PY	-1,839.06			
1100 Prop Taxes PY Unsecured	7,312.61			
Total 10 - Taxes	22,259,366.95	21,582,944.00	676,422.95	103.1%
17- Use of Money/Property				
1700 Interest on Pooled Cash				
1700 A- Interest Earned	376,585.99	60,000.00	316,585.99	627.6%
Total 1700 Interest on Pooled Cash	376,585.99	60,000.00	316,585.99	627.6%
1800 Rents & Concessions				
1800 A - Cell Towers	73,005.68	96,591.00	-23,585.32	75.6%
Total 1800 Rents & Concessions	73,005.68	96,591.00	-23,585.32	75.6%
Total 17- Use of Money/Property	449,591.67	156,591.00	293,000.67	287.1%
20- Intergovernmental Revenues				
2440 ST HOPTR				
2440 A- ST HOPTR	54,118.02	28,000.00	26,118.02	193.3%
Total 2440 ST HOPTR	54,118.02	28,000.00	26,118.02	193.3%
2495- County Abatement Program				
2495 A-County Abatement Grant	67,462.50	100,000.00	-32,537.50	67.5%
Total 2495- County Abatement Program	67,462.50	100,000.00	-32,537.50	67.5%
2500 Grant Income				
2500 D- Grant Other	3,500.00			
2500 E- Dept Fish & Game Grant	-0.35			
2500 G- Cal Fire VFA	0.63			
Total 2500 Grant Income	3,500.28			
2505-Measure H Sales Tax Rev.				
2505 A- Measure H Sales Tax Rev	1,994,235.18	1,566,115.00	428,120.18	127.3%
Total 2505-Measure H Sales Tax Rev.	1,994,235.18	1,566,115.00	428,120.18	127.3%
2600-County Tax Exchange				
2600 A- County Tax Exchange	2,197,809.00	2,142,681.00	55,128.00	102.6%
2600 B-Bodega Bay Tax Exchange	3,364,432.52	3,364,433.00	-0.48	100.0%
Total 2600-County Tax Exchange	5,562,241.52	5,507,114.00	55,127.52	101.0%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
2700- Town of Windsor				
2700 A- TOW Nixle Cost	11,000.00	11,000.00		100.0%
2700 B- Mitigation Funds		115,000.00	-115,000.00	
Total 2700- Town of Windsor	11,000.00	126,000.00	-115,000.00	8.7%
2750 Federal Grant				
2750 A- USDA Grant	-7,887.00	216,109.00	-223,996.00	-3.6%
2750 B-FEMA Grant	571,688.00	571,688.00		100.0%
Total 2750 Federal Grant	563,801.00	787,797.00	-223,996.00	71.6%
2900 Refunds- ST Wages				
2900 A - Refund ST Wages	2,102,421.82			
2900 G- Winter Storm Wages	361,684.05			
Total 2900 Refunds- ST Wages	2,464,105.87			
2905 Refunds- ST Other				
2905 A- Refunds- ST Other	697,762.23			
2905 E- Wallbridge ST Other	15,182.09			
2905 F- Glass ST Other	11,303.66			
2905 G- Winter Storm ST Other	16,132.42			
Total 2905 Refunds- ST Other	740,380.40			
2906 Refunds- ST Apparatus				
2906 A-Refunds ST Apparatus	566,085.33			
2906 G- Winter Storm Apparatus	65,228.03			
Total 2906 Refunds- ST Apparatus	631,313.36			
Total 20- Intergovernmental Revenues	12,092,158.13	8,115,026.00	3,977,132.13	149.0%
30- Charges for Services				
3145 Plans & Specs				
3145 A -Fire Prevention Fees	178,852.24	143,000.00	35,852.24	125.1%
3145 B- Vacation Rental Program	15,663.19	133,700.00	-118,036.81	11.7%
Total 3145 Plans & Specs	194,515.43	276,700.00	-82,184.57	70.3%
3600 Reach Helicopter Program				
3600 A- Reach Helicopter	276,071.25	273,000.00	3,071.25	101.1%
Total 3600 Reach Helicopter Program	276,071.25	273,000.00	3,071.25	101.1%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
3670- Ambulance Billings				
3670 A- Ambulance Services	1,125,046.94	1,660,000.00	-534,953.06	67.8%
3670 B- ALS Response Ambulance	76,137.95			
3670 C- Marin Co. Agreement	68,958.50	68,959.00	-0.50	100.0%
3670 D-Ambulance Transport Prog	472,023.59	285,000.00	187,023.59	165.6%
Total 3670- Ambulance Billings	1,742,166.98	2,013,959.00	-271,792.02	86.5%
Total 30- Charges for Services	2,212,753.66	2,563,659.00	-350,905.34	86.3%
3671-Charges for Services-Other				
3671 A- Charges for Services	1,850.24			
Total 3671-Charges for Services-Other	1,850.24			
40- Miscellaneous Revenue				
4040 Misc. Revenue				
4040 A- Donations	58,319.55	10,000.00	48,319.55	583.2%
4040 B- Address Sign Program	3,854.50	5,000.00	-1,145.50	77.1%
4040 D- Misc Reimbursements	88,373.97	66,557.00	21,816.97	132.8%
4040 E- Enterprise Fund Reimb.	478,075.65	450,000.00	28,075.65	106.2%
Total 4040 Misc. Revenue	628,623.67	531,557.00	97,066.67	118.3%
4041 Graton Rancheria				
4041 A- Graton Rancheria	1,566,327.50	1,304,186.00	262,141.50	120.1%
Total 4041 Graton Rancheria	1,566,327.50	1,304,186.00	262,141.50	120.1%
4103 Work Comp Reimbursement				
4103 A-Reimburse of Worker Comp	211,491.36	300,000.00	-88,508.64	70.5%
Total 4103 Work Comp Reimbursement	211,491.36	300,000.00	-88,508.64	70.5%
4104 Insurance reimbursement	6,808.36			
4159 Lytton Tribal Funds				
4159 A- Base Annual Contract	95,000.00	90,000.00	5,000.00	105.6%
Total 4159 Lytton Tribal Funds	95,000.00	90,000.00	5,000.00	105.6%
4600 Sale of Fixed Asset	91,500.05			
Total 40- Miscellaneous Revenue	2,599,750.94	2,225,743.00	374,007.94	116.8%
Total Income	39,615,471.59	34,643,963.00	4,971,508.59	114.4%
Gross Profit	39,615,471.59	34,643,963.00	4,971,508.59	114.4%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

Expense	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
50 Salaries/Employ Benefits				
5905 PPFTO Stipend				
5905 A- Paramedic Preceptor FTO	7,446.64	25,000.00	-17,553.36	29.8%
Total 5905 PPFTO Stipend	7,446.64	25,000.00	-17,553.36	29.8%
5906 Volunteer Firefighters				
5906 A- Incident Response/Train	13,177.97	30,000.00	-16,822.03	43.9%
Total 5906 Volunteer Firefighters	13,177.97	30,000.00	-16,822.03	43.9%
5907 Apprentice Firefighters				
5907 A-Apprentice Shift Stipend	22,250.00	60,000.00	-37,750.00	37.1%
Total 5907 Apprentice Firefighters	22,250.00	60,000.00	-37,750.00	37.1%
5910 Perm Position				
5910 A- Salaries for Permanent	13,831,849.77	16,034,761.00	-2,202,911.23	86.3%
5910 B- Holiday Pay	554,998.71	49,977.00	505,021.71	1,110.5%
Total 5910 Perm Position	14,386,848.48	16,084,738.00	-1,697,889.52	89.4%
5912 Overtime				
5912 A- Overtime	2,974,376.19	2,738,039.00	236,337.19	108.6%
5912 B-OT-Helicopter Prog	25,552.79			
5912 C- OT Academy	7,815.96			
5912 D -OT-Training EMS	6,695.62			
5912 E- OT- Training Attendee	8,605.86			
5912 F- OT- Instructor	1,546.00			
5912 H- OT Out of Class	66,866.13			
5912 I- OT Work Down	62,023.31			
5912 K- OT Backfill Attendee	8,325.86			
Total 5912 Overtime	3,161,807.72	2,738,039.00	423,768.72	115.5%
5913 On-Call Stipends				
5913 A- Prevention	36,350.00	54,750.00	-18,400.00	66.4%
5913 B- Duty	59,625.00	54,750.00	4,875.00	108.9%
Total 5913 On-Call Stipends	95,975.00	109,500.00	-13,525.00	87.6%
5914 Overtime-Strike Team				
5914 A -Strike Team OT	1,483,912.24			
5914 B- Coverage/Backfill OT	511,634.54			
5914 C- Out of Class Coverage	5,703.28			
Total 5914 Overtime-Strike Team	2,001,250.06			
5922 FICA Retirement	12,498.14			

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
5923 PERS District Expense				
5923 A -PERS Contributions	2,876,833.97	2,696,709.00	180,124.97	106.7%
5923 B- PERS UAL Payment	365,241.00	185,544.00	179,697.00	196.8%
Total 5923 PERS District Expense	3,242,074.97	2,882,253.00	359,821.97	112.5%
5924 Medi/FICA				
5924 A-Medicare/FICA Tax	270,503.56	347,331.00	-76,827.44	77.9%
Total 5924 Medi/FICA	270,503.56	347,331.00	-76,827.44	77.9%
5929- Retiree Health Insurance				
5929 A -Benefit Costs/Retirees	204,895.47	215,085.00	-10,189.53	95.3%
Total 5929- Retiree Health Insurance	204,895.47	215,085.00	-10,189.53	95.3%
5930 Health Insurance				
5930 A-Health Insurance	2,123,818.91	2,208,612.00	-84,793.09	96.2%
Total 5930 Health Insurance	2,123,818.91	2,208,612.00	-84,793.09	96.2%
5931 Disability Insurance				
5931 A- Disability Insurance	37,642.00	38,280.00	-638.00	98.3%
Total 5931 Disability Insurance	37,642.00	38,280.00	-638.00	98.3%
5932 Dental Insurance				
5932 A-Dental Insurance	179,442.24	190,298.00	-10,855.76	94.3%
Total 5932 Dental Insurance	179,442.24	190,298.00	-10,855.76	94.3%
5933 Life Insurance				
5933 A- Life Insurance	7,507.48	8,004.00	-496.52	93.8%
Total 5933 Life Insurance	7,507.48	8,004.00	-496.52	93.8%
5934 Vision Insurance				
5934 A- Vision Insurance	9,675.36	10,914.00	-1,238.64	88.7%
Total 5934 Vision Insurance	9,675.36	10,914.00	-1,238.64	88.7%
5935 Unemployment Insure				
5935 A- Unemployment Insurance	20,754.20	27,855.00	-7,100.80	74.5%
Total 5935 Unemployment Insure	20,754.20	27,855.00	-7,100.80	74.5%
5940 Worker's Comp Premium				
5940 A- Worker's Comp Premium	1,762,164.00	1,723,321.00	38,843.00	102.3%
Total 5940 Worker's Comp Premium	1,762,164.00	1,723,321.00	38,843.00	102.3%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
5969- Deferred Comp				
5969 A- Deferred Comp Premium	59,212.08	46,200.00	13,012.08	128.2%
Total 5969- Deferred Comp	59,212.08	46,200.00	13,012.08	128.2%
5971- PTO Payout				
5971 A-PTO	199,748.36	320,000.00	-120,251.64	62.4%
Total 5971- PTO Payout	199,748.36	320,000.00	-120,251.64	62.4%
5972 Medical Stipend				
5972 A- Medical Stipend	23,226.00	27,816.00	-4,590.00	83.5%
Total 5972 Medical Stipend	23,226.00	27,816.00	-4,590.00	83.5%
50 Salaries/Employ Benefits - Other	-3,940.90			
Total 50 Salaries/Employ Benefits	27,837,977.74	27,093,246.00	744,731.74	102.7%
60 - Services/Supplies				
6021 Uniform Expense				
6021 A- Class A Uniforms	14,420.99	15,000.00	-579.01	96.1%
6021 B- Class B Uniform	72,413.63	80,000.00	-7,586.37	90.5%
6021 C- Replacement Shirts	870.59	5,000.00	-4,129.41	17.4%
6021 K- Explorer Uniforms	785.25	1,000.00	-214.75	78.5%
Total 6021 Uniform Expense	88,490.46	101,000.00	-12,509.54	87.6%
6022 Safety Clothing				
6022 A -Struct. Safety Clothing	99,040.22	90,000.00	9,040.22	110.0%
6022 B -Wildland Safety Gear	41,260.06	65,800.00	-24,539.94	62.7%
6022 C-PPE Inspection & Repairs	10,909.14	9,100.00	1,809.14	119.9%
6022 D- Rain Jackets	6,278.40	6,800.00	-521.60	92.3%
6022 F- Explorer PPE	1,945.16	3,300.00	-1,354.84	58.9%
Total 6022 Safety Clothing	159,432.98	175,000.00	-15,567.02	91.1%
6040 Communications				
6040 A- Portables	43,991.36	35,000.00	8,991.36	125.7%
6040 C- Mobile Radios	49,799.04	81,693.00	-31,893.96	61.0%
6040 D- Pager & Radio Repair	11,408.46	15,000.00	-3,591.54	76.1%
6040 E- Pagers	13,899.66	32,993.00	-19,093.34	42.1%
Total 6040 Communications	119,098.52	164,686.00	-45,587.48	72.3%
6060 Food				
6060 A- Food	23,364.50	15,000.00	8,364.50	155.8%
Total 6060 Food	23,364.50	15,000.00	8,364.50	155.8%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6084 Janitorial Supplies				
6084 A- Janitorial Supplies	25,540.09	25,000.00	540.09	102.2%
Total 6084 Janitorial Supplies	25,540.09	25,000.00	540.09	102.2%
6100-Insurance				
6100 A- Insurance Prem.	438,848.00	438,848.00		100.0%
6100 B - Insurance Claim	29,739.51			
6100 C- A D & D Insurance	5,017.00	5,050.00	-33.00	99.3%
Total 6100-Insurance	473,604.51	443,898.00	29,706.51	106.7%
6140 Maintenance Equip. & Appar				
6140 A- Maintenance	306,021.03	300,000.00	6,021.03	102.0%
6140 C- Compressor Testing	13,758.84	16,500.00	-2,741.16	83.4%
6140 D- Pump Testing	8,740.00	9,000.00	-260.00	97.1%
6140 F- Apparatus Wash Supplies	2,305.74	5,000.00	-2,694.26	46.1%
6140 I- Fire Extinguisher Serv.	5,995.20	4,700.00	1,295.20	127.6%
Total 6140 Maintenance Equip. & Appar	336,820.81	335,200.00	1,620.81	100.5%
6154 Maintenance-Hose Replace				
6154 A- Hose and Nozzle Equip.	40,397.49	44,300.00	-3,902.51	91.2%
Total 6154 Maintenance-Hose Replace	40,397.49	44,300.00	-3,902.51	91.2%
6180 Maintenance Buildings/Imp.				
6180 A- Base Maintenance	72,510.53	86,200.00	-13,689.47	84.1%
6180 B- Service for Generators	38,136.19	14,000.00	24,136.19	272.4%
6180 F- Service on Water/Septic	2,398.18	5,000.00	-2,601.82	48.0%
6180 K- Plymovent System Serv	7,488.79	15,000.00	-7,511.21	49.9%
6180 L- Elevator Maintenance	4,273.21	1,215.00	3,058.21	351.7%
6180 N- Sprinkler System Maint.	3,775.00	5,000.00	-1,225.00	75.5%
Total 6180 Maintenance Buildings/Imp.	128,581.90	126,415.00	2,166.90	101.7%
6261 Medical Supplies				
6261 A -ALS/BLS Medical Supply	174,472.34	175,000.00	-527.66	99.7%
6261 I- EMS Equip Maint/Repairs	1,019.05	9,500.00	-8,480.95	10.7%
6261 N- Narcotics Safes Program	3,200.00	2,000.00	1,200.00	160.0%
6261 R-Med. Oxygen Fills/Hydro	2,117.92	2,000.00	117.92	105.9%
Total 6261 Medical Supplies	180,809.31	188,500.00	-7,690.69	95.9%

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6280 Memberships				
6280 A- Prev. Memberships	1,403.76	2,000.00	-596.24	70.2%
6280 B- Explorer Prog. Fee	1,050.60	3,275.00	-2,224.40	32.1%
6280 C- CSFA Memberships	14,280.00	14,000.00	280.00	102.0%
6280 D- Annual Memberships	5,402.42	5,625.00	-222.58	96.0%
Total 6280 Memberships	22,136.78	24,900.00	-2,763.22	88.9%
6300 Prevention Materials				
6300 A- Prevention Materials	14,830.75	15,000.00	-169.25	98.9%
6300 B- Prevention Tools	5,064.31	5,000.00	64.31	101.3%
6300 C- Address Sign Program	2,947.43	4,600.00	-1,652.57	64.1%
6300 D-CUPA Fees (Stn 6,7,8)	4,010.96	3,400.00	610.96	118.0%
6300 E- Fire Prev. Resource Mat	1,767.49	2,000.00	-232.51	88.4%
6300 F- Marketing	23,410.85	24,754.00	-1,343.15	94.6%
Total 6300 Prevention Materials	52,031.79	54,754.00	-2,722.21	95.0%
6400 Office Expense				
6400 A- Office Supplies	13,837.97	15,000.00	-1,162.03	92.3%
Total 6400 Office Expense	13,837.97	15,000.00	-1,162.03	92.3%
6410 Postage				
6410 B-General Postage	4,671.58	6,500.00	-1,828.42	71.9%
Total 6410 Postage	4,671.58	6,500.00	-1,828.42	71.9%
6457 Computer Charges				
6457 A- iPads	8,964.98	10,000.00	-1,035.02	89.6%
6457 B- Avenza Pro for Ipad	1,309.45	1,700.00	-390.55	77.0%
6457 C- Software & Hardware	186,679.22	230,387.00	-43,707.78	81.0%
6457 E- Computer Replacements	29,576.15	31,000.00	-1,423.85	95.4%
6457 F- Vector Target Solutions	21,487.06	33,198.00	-11,710.94	64.7%
6457 G- ImageTrend	27,184.20	27,185.00	-0.80	100.0%
Total 6457 Computer Charges	275,201.06	333,470.00	-58,268.94	82.5%
6461 Employee Wellness Programs				
6461 A- Health & Wellness Prog.	145,077.48	119,000.00	26,077.48	121.9%
6461 B-Safety Program	1,417.96	5,000.00	-3,582.04	28.4%
6461 C- Exercise Equipment	16,804.70	17,325.00	-520.30	97.0%
6461 D- Six Foundation	8,852.50	25,000.00	-16,147.50	35.4%
6461 E- First Resp. Resiliency	13,995.20	20,000.00	-6,004.80	70.0%
6461 F- EAP Concern	15,315.00	17,000.00	-1,685.00	90.1%
Total 6461 Employee Wellness Programs	201,462.84	203,325.00	-1,862.16	99.1%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6462- Furniture				
6462 A- Replacement Furniture	11,082.60	20,000.00	-8,917.40	55.4%
Total 6462- Furniture	11,082.60	20,000.00	-8,917.40	55.4%
6463 Resource Materials				
6463 A- Fire Prev. Material	103.14			
6463 B- Nixle System	22,485.78	33,500.00	-11,014.22	67.1%
6463 C-Parcel Lists, Newspaper	5,107.20	18,000.00	-12,892.80	28.4%
6463 D- Calcard to Allocate	-265.63			
6463 E- Recruitment	400.61	5,000.00	-4,599.39	8.0%
Total 6463 Resource Materials	27,831.10	56,500.00	-28,668.90	49.3%
6500 Professional Services				
6500 A- Plan Review Services	2,040.00	3,000.00	-960.00	68.0%
6500 C- EMS Billing Consult		2,500.00	-2,500.00	
6500 D- John Lantz	30,929.70	20,000.00	10,929.70	154.6%
6500 E- Website Develop.	6,349.00	5,964.00	385.00	106.5%
6500 F- Janitorial Services	11,394.00	14,500.00	-3,106.00	78.6%
6500 G- Hose/Ladder Testing	3,425.00	15,000.00	-11,575.00	22.8%
6500 H- City of Sebastopol		10,000.00	-10,000.00	
6500 I- Medical Director	22,500.00	30,000.00	-7,500.00	75.0%
6500 J- Background/Exams NH	41,151.95	65,000.00	-23,848.05	63.3%
6500 K- SkyApp Prog	1,188.00	1,200.00	-12.00	99.0%
6500 Q- CQI Contract	35,100.00	35,000.00	100.00	100.3%
6500 R-Prof. Services-Other	23,156.00			
6500 S-Prof. Development	49,383.58	10,000.00	39,383.58	493.8%
6500 T-Strategic Planning	18,350.00	5,000.00	13,350.00	367.0%
6500 U- Fee Schedule Contract	9,200.00	17,500.00	-8,300.00	52.6%
6500 V- REACH Air- SoCo 1	215,000.00			
6500 W-Graton Fire Protection	6,750.00	5,000.00	1,750.00	135.0%
Total 6500 Professional Services	475,917.23	239,664.00	236,253.23	198.6%
6501 Abatement Contractors				
6501 A- Contractors Weed Abate.	21,857.50	45,000.00	-23,142.50	48.6%
6501 B-Life Safety Inspections	20,877.50	16,000.00	4,877.50	130.5%
Total 6501 Abatement Contractors	42,735.00	61,000.00	-18,265.00	70.1%
6526 Dispatch Services				
6526 A- Dispatch Costs	318,550.82	226,923.00	91,627.82	140.4%
Total 6526 Dispatch Services	318,550.82	226,923.00	91,627.82	140.4%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6587 LAFCO charges				
6587 A- LAFCO Fees	41,466.00	41,466.00		100.0%
Total 6587 LAFCO charges	41,466.00	41,466.00		100.0%
6610 Legal Services				
6610 A- Legal Services	449,345.20	175,000.00	274,345.20	256.8%
Total 6610 Legal Services	449,345.20	175,000.00	274,345.20	256.8%
6630 Audit/Accounting Services				
6630 A- Annual Audit	27,450.00	25,000.00	2,450.00	109.8%
Total 6630 Audit/Accounting Services	27,450.00	25,000.00	2,450.00	109.8%
6633 Payroll Expense				
6633 A- Payroll Expenses	18,652.30	24,000.00	-5,347.70	77.7%
Total 6633 Payroll Expense	18,652.30	24,000.00	-5,347.70	77.7%
6634 Bank Service Charges				
6634 A- Bank Fees	4,498.85	3,000.00	1,498.85	150.0%
Total 6634 Bank Service Charges	4,498.85	3,000.00	1,498.85	150.0%
6666- Ambulance Charges				
6666 A- EMS Billing/Collection	104,348.17	100,000.00	4,348.17	104.3%
6666 C- Collection Services	10,269.56	7,500.00	2,769.56	136.9%
Total 6666- Ambulance Charges	114,617.73	107,500.00	7,117.73	106.6%
6667-Ambulance Transport Cost				
6667 A-IGT Fees	194,495.00	196,000.00	-1,505.00	99.2%
6667 B- PPGEMT	348,243.81	209,000.00	139,243.81	166.6%
Total 6667-Ambulance Transport Cost	542,738.81	405,000.00	137,738.81	134.0%
6800 Public/Legal Services				
6800 A- Public/Legal Services	1,393.00	2,500.00	-1,107.00	55.7%
Total 6800 Public/Legal Services	1,393.00	2,500.00	-1,107.00	55.7%
6820 Rent/Leases Equipment				
6820 A- Copier Rentals	14,554.11	17,000.00	-2,445.89	85.6%
6820 B- Misc. Equip. Rentals	1,268.10	1,100.00	168.10	115.3%
6820 C- Plotter	2,509.92	2,500.00	9.92	100.4%
6820 D- Station 5 Rental	30,844.42	30,975.00	-130.58	99.6%
6820 E- Caltrans Station Rental	5,450.00	5,450.00		100.0%
6820 F- Helipad Rental-Strn 10	1,188.00	1,188.00		100.0%
Total 6820 Rent/Leases Equipment	55,814.55	58,213.00	-2,398.45	95.9%

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6880 Small Tools/Instruments				
6880 A- Small Tools	16,459.11	20,000.00	-3,540.89	82.3%
6880 B- Extrication Tools	18,427.43	12,500.00	5,927.43	147.4%
6880 D- Chainsaws/Chains	3,033.68	1,800.00	1,233.68	168.5%
6880 E- Smoke Blower	9,810.00	3,000.00	6,810.00	327.0%
6880 F- Serv. on Holmatro tool	832.19	10,500.00	-9,667.81	7.9%
6880 H- Adapters/Fittings/Mount	927.97	5,000.00	-4,072.03	18.6%
6880 J- Fire Foam	12,580.32	12,000.00	580.32	104.8%
Total 6880 Small Tools/Instruments	62,070.70	64,800.00	-2,729.30	95.8%
6881 Safety Equipment				
6881 A- Rope Rescue	20,660.11	24,000.00	-3,339.89	86.1%
6881 B- Water Rescue	80,928.49	33,807.00	47,121.49	239.4%
6881 C- SCBA Maintenance	17,680.59	8,000.00	9,680.59	221.0%
6881 D- Calibration	3,150.64	8,000.00	-4,849.36	39.4%
6881 E- MSA Parts	2,532.87	8,000.00	-5,467.13	31.7%
6881 H- Hydro SCBA Bottles	2,735.66	8,000.00	-5,264.34	34.2%
Total 6881 Safety Equipment	127,688.36	89,807.00	37,881.36	142.2%
7000-Grant Expenses				
7000 D- Grants other		54,728.00	-54,728.00	
Total 7000-Grant Expenses		54,728.00	-54,728.00	
7120 Training-in-Service				
7120 A -Fire Prev. Training	4,045.70	6,000.00	-1,954.30	67.4%
7120 B- EMT Recert Fees	2,599.00	7,500.00	-4,901.00	34.7%
7120 C- Medic Recert Fees	3,240.75	4,500.00	-1,259.25	72.0%
7120 D- CPR Recert fees		4,000.00	-4,000.00	
7120 E- Medic Training/Confer.	13,043.20	29,000.00	-15,956.80	45.0%
7120 F- EFO Symposium	1,495.78	10,000.00	-8,504.22	15.0%
7120 G- FDAC Conference	10,529.24	12,000.00	-1,470.76	87.7%
7120 H- Cal Chiefs Conf.	16,003.52	13,800.00	2,203.52	116.0%
7120 J- Special Op Training	1,340.72	50,000.00	-48,659.28	2.7%
7120 L- Recruit Academy	2,589.05	15,000.00	-12,410.95	17.3%
7120 M- Explorers	5,006.41	5,800.00	-793.59	86.3%
7120 N- Volunteer Training	1,089.29	7,500.00	-6,410.71	14.5%
7120 O- SRFD Training Facility		6,500.00	-6,500.00	
7120 P- Training Per Member	18,404.39	28,200.00	-9,795.61	65.3%
7120 S- Materials	7,599.67	7,100.00	499.67	107.0%
7120 U-Pilot Prog. Medic School	3,623.25	47,000.00	-43,376.75	7.7%
7120 V- Conferences- Other	13,880.46	13,000.00	880.46	106.8%
Total 7120 Training-in-Service	104,490.43	266,900.00	-162,409.57	39.1%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
7150- Employee Recognition				
7150 A- Employee Recognition	6,422.60	5,000.00	1,422.60	128.5%
Total 7150- Employee Recognition	6,422.60	5,000.00	1,422.60	128.5%
7201 Gas/Oil				
7201 A -Gas/Oil Costs	239,387.65	210,000.00	29,387.65	114.0%
Total 7201 Gas/Oil	239,387.65	210,000.00	29,387.65	114.0%
7250 Reimbursable Expense-ST				
7250 A-Reimbursable Expenses ST	3,711.38			
Total 7250 Reimbursable Expense-ST	3,711.38			
7300 Travel/Transportation				
7300 A-Travel (Striketeam)	43,242.76	25,000.00	18,242.76	173.0%
Total 7300 Travel/Transportation	43,242.76	25,000.00	18,242.76	173.0%
7320 Utilities				
7320 A- Utilities	398,406.45	329,000.00	69,406.45	121.1%
Total 7320 Utilities	398,406.45	329,000.00	69,406.45	121.1%
Total 60 - Services/Supplies	5,262,996.11	4,747,949.00	515,047.11	110.8%
75 - Long Term Debt				
7910 LT Debt Principal				
7910 A- Type 3 Lease	140,346.33	33,109.00	107,237.33	423.9%
7910 C- Apparatus Lease	270,451.00	275,000.00	-4,549.00	98.3%
7910 D- Station 10 Lease	72,000.00	72,000.00		100.0%
7910 E- Pension Debt Obligation	531,000.00	531,000.00		100.0%
Total 7910 LT Debt Principal	1,013,797.33	911,109.00	102,688.33	111.3%
7930 Interest on LT Debt				
7930 A- Type 3 Lease	7,080.20	4,577.00	2,503.20	154.7%
7930 C- Apparatus Lease	4,548.25	4,549.00	-0.75	100.0%
7930 D- Station 10 Lease	20,731.26	20,732.00	-0.74	100.0%
7930 E- Pension Debt	589,453.75	589,454.00	-0.25	100.0%
Total 7930 Interest on LT Debt	621,813.46	619,312.00	2,501.46	100.4%
Total 75 - Long Term Debt	1,635,610.79	1,530,421.00	105,189.79	106.9%

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Accrual Basis

Sonoma County Fire District 2024-2025 FY Budget vs. Actual -SCFD

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
85 - Capital Expenditures				
8510 Buildings/Equipment				
8510 F-Station Planning	127,221.08	130,000.00	-2,778.92	97.9%
8510 H-Station Ringdown Systems		240,000.00	-240,000.00	
8510 N- Station Septic/Sewer	7,328.91	100,000.00	-92,671.09	7.3%
Total 8510 Buildings/Equipment	134,549.99	470,000.00	-335,450.01	28.6%
8560 Equipment				
8560 A- Command & Utility Vehs	87,861.40	75,000.00	12,861.40	117.1%
8560 D-Ambulance	5,733.71	5,734.00	-0.29	100.0%
8560 E-Water Tender		554,966.00	-554,966.00	
8560 F- FEMA Grant (Boat)	770,128.06	762,251.00	7,877.06	101.0%
8560 H-Type 3's	1,091,402.66	1,250,000.00	-158,597.34	87.3%
Total 8560 Equipment	1,955,125.83	2,647,951.00	-692,825.17	73.8%
8570 CERBT Contributions				
8570 A- Contribution CERBT	100,000.00	100,000.00		100.0%
Total 8570 CERBT Contributions	100,000.00	100,000.00		100.0%
Total 85 - Capital Expenditures	2,189,675.82	3,217,951.00	-1,028,275.18	68.0%
90- Contingencies				
9000- Reserve for Contingencies				
9000 A-Reserve for Contingency		100,000.00	-100,000.00	
Total 9000- Reserve for Contingencies		100,000.00	-100,000.00	
Total 90- Contingencies		100,000.00	-100,000.00	
Total Expense	36,926,260.46	36,689,567.00	236,693.46	100.6%
Net Ordinary Income	2,689,211.13	-2,045,604.00	4,734,815.13	-131.5%
Net Income	2,689,211.13	-2,045,604.00	4,734,815.13	-131.5%

**Sonoma County Fire District
2024-2025 Fiscal Year Actuals**

Total Revenue	\$39,615,471.59
(Less Grant)	-\$67,462.50
(Less Grants)	-\$3,500.28
(Less Grant)	<u>-\$563,801.00</u>
Total Adjusted Revenue	\$38,980,707.81
Less Measure H	<u>-\$1,994,235.18</u>
Total 2024-2025 Adjusted Revenue	\$36,986,472.63

Total Salaries and Benefits	\$27,837,977.74
(Measure H Salaries and Benefits)	<u>-\$535,162.92</u>
Total Adjusted Salaries and Benefits	\$27,302,814.82

Sonoma County Fire District
Balance Sheet
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
103-Summit -SCFD-Ambulance	776,303.99
104-Summit-New Operating	43,729.18
105-Summit- (Old) Operating	5,986.00
107-Summit- Payroll	174,424.78
109-Summit- ICS	
Apparatus Replacement Fund	1,092,137.00
Emergency Fund	3,135,000.00
Equipment Replacement Fund	46,000.00
Facilities Capital Improv. Fund	3,039,500.00
Measure H Fund	1,459,072.00
SCFD Ambulance/EMS Equip Repl.	459,861.00
109-Summit- ICS - Other	2,347,820.50
Total 109-Summit- ICS	11,579,390.50
110- Summit- EMS ICS	7,471,455.12
111-Summit-Fire Impact Fee	955,099.87
112-Fire Impact Fees @ TOW	
TOW Fire Impact Fees- SCFD	1,900,044.12
112-Fire Impact Fees @ TOW - Other	159,658.67
Total 112-Fire Impact Fees @ TOW	2,059,702.79
Total Checking/Savings	23,066,092.23
Accounts Receivable	262,141.50
Other Current Assets	46,924.48
Total Current Assets	23,375,158.21
Fixed Assets	19,638,099.26
Other Assets	
Deferred Finance Of Resources	18,162,159.50
Total Other Assets	18,162,159.50
TOTAL ASSETS	61,175,416.97
LIABILITIES & EQUITY	
Liabilities	37,684,729.28
Equity	23,490,687.69
TOTAL LIABILITIES & EQUITY	61,175,416.97

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE SONOMA COUNTY FIRE DISTRICT, OF SONOMA COUNTY, STATE OF CALIFORNIA,
AMENDING THE DISTRICT FUND BALANCE POLICY, ESTABLISH A MEASURE H FUND
AND AN EOA-1 CONTINGENCY FUND; AND INCREASE FUNDING
OF THE APPARATUS REPLACEMENT FUND, THE EMERGENCY FUND, THE FACILITY
CAPITAL IMPROVEMENT FUND, AND THE SCFD AMBULANCE/EMS EQUIPMENT
REPLACEMENT FUND; AND DECREASING THE EMERGENCY MEDICAL SERVICES FUND**

WHEREAS, on August 31, 2021, the Board of Directors of the Sonoma County Fire District (“District”) approved and adopted District Resolution 2021-21, which established a District Fund Balance Policy and initial fund designations; and

WHEREAS, the District Fund Balance Policy requires that all fund designations, expenditures or transfers of funds be approval by a Resolution of the District Board of Directors; and;

WHEREAS, based on the recommendation of the District Fire Chief, the District desires to amend fund balance designations: and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sonoma County Fire District amends the District Fund Balance Policy to establish and initially fund a Measure H Fund in the amount of \$1,459,072

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sonoma County Fire District amends the District Fund Balance Policy to establish an EOA-1 Contingency Fund which will have a beginning balance of \$0

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Sonoma County Fire District increases funding of the Apparatus Replacement fund in the amount of \$631,303.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Sonoma County Fire District increases funding of the Emergency Fund in the amount of \$500,000.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Sonoma County Fire District increases funding of the Facility Capital Improvement Fund in the amount of \$1,500,000.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Sonoma County Fire District increases funding of the SCFD Ambulance/EMS Equipment Replacement Fund in the amount of \$280,261.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Sonoma County Fire District decreases funding of the Emergency Medical Services Fund in the amount of \$1,300,000.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Sonoma County Fire District adjusts designated fund balances as follows:

Apparatus Replacement Fund	\$1,092,137.00
Emergency Medical Services Fund	\$5,700,000.00
Equipment Replacement Fund	\$46,000.00
Emergency Fund	\$3,135,000.00
Facility Capital Improvement Fund	\$3,039,500.00
SCFD Ambulance/EMS Equipment Replacement Fund	\$459,861.00
Measure H Fund (Restricted Funds)	\$1,459,072.00
EOA-1 Contingency Fund (Enterprise)	\$0.00

THE FOREGOING RESOLUTION was introduced by Director Treanor who moved its adoption, seconded by Director Briere, and adopted by the following vote:

President Klick aye, Vice President Briere aye; Director Treanor aye
Director Hamann aye; Director So aye; Director Tognozzi aye;
Secretary Weaver aye

AYES: 7 NOES: 0 ABSENT/NOT VOTING: 0

WHEREUPON, the President declared the foregoing resolution adopted and **SO ORDERED**

By: 
Steve Klick, President of the Board

By: 
Kathy Washington, Secretary of the Board