



**Sonoma County Fire District  
Finance Committee Meeting Agenda  
February 21, 2023  
Time: 1:00 p.m.  
Location: Fire Station 1  
8200 Old Redwood Hwy. Windsor**

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

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

**CALL TO ORDER**

**ROLL CALL**

Director Briare  
Director Hamann  
Director Treanor

**CONSENT ITEMS**

Approve minutes from the September 13, 2022 meeting.

**DISCUSSION ITEMS**

1. Presentation on FY 2022/2023 mid-year projections

**ADJOURNMENT**



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

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**CALL TO ORDER**

Hamann called the meeting to order at 2:00  
Present: Hamann, Briare, Treanor  
Staff present: Bolduc, Leo, Washington

**ROLL CALL**

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

**CONSENT ITEMS**

Approve minutes from the June 7, 2022, meeting.

A motion by Treanor and a second by Briare approved the minutes from the June 7, 2022, meeting. 3-0-0

**DISCUSSION ITEMS**

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

Finance Manager Bolduc reviewed the FY 21/22 actuals and discussed recommendations for adjustments. In addition, she made recommendations for fund balance transfers and will discuss at the regular Board of Director meeting.

**ADJOURNMENT**

**3:15**

  
Kathy Washington- Clerk to the Board



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

10	Taxes	Jul - Dec 2022	Budget	\$ Over Budget	% of Budget	Projection Jan - June 2023	Total Projected	Over/ (Under) Budget
	1000 Property Taxes- CY Secured	\$5,985,157	\$11,447,045	-\$5,461,888	52.29%	\$5,461,888	\$11,447,045	\$0
	1001 CY Special Tax	\$4,179,696	\$7,738,700	-\$3,559,004	54.01%	\$3,559,004	\$7,738,700	\$0
	1008 RDA Increment	-\$474,267	-\$884,100	\$409,833	53.64%	-\$409,833	-\$884,100	\$0
	1011 Prop Tax Collection Fee	\$0	-\$121,500	\$121,500	0.0%	-\$121,500	-\$121,500	\$0
	1014 AB 1290 RDA Pass-Through	\$139,597	\$245,400	-\$105,803	56.89%	\$105,803	\$245,400	\$0
	1017- Residual Prop Tax	\$350,694	\$533,200	-\$182,506	65.77%	\$182,506	\$533,200	\$0
	1020 Prop Taxes- CY Supp	\$85,084	\$163,200	-\$78,116	52.14%	\$78,116	\$163,200	\$0
	1040 Prop Taxes- CY Unsecure	\$330,925	\$329,300	\$1,625	100.49%	\$0	\$330,925	\$1,625
	1061 PY Special Tax	\$57,223	\$96,200	-\$38,977	59.48%	\$38,977	\$96,200	\$0
	<b>Total 10 - Taxes</b>	<b>\$10,654,109</b>	<b>\$19,547,445</b>	<b>-\$8,893,336</b>	<b>54.5%</b>	<b>\$8,894,961</b>	<b>\$19,549,070</b>	<b>\$1,625</b>

Taxes

Current Year Property Taxes and Special Taxes are in alignment with the budget.

Overall, the District's Property Tax Revenue is anticipated to exceed the budget by approximately \$1,625.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

	Use of Money	Jul - Dec 2022	Budget	\$ Over Budget	% of Budget	Projection Jan- June 2023	Total Projected	Over/ (Under) Budget
17	Use of Money							
	1700 Interest on Pooled Cash	\$12,985	\$20,000	-\$7,015	64.92%	\$13,000	\$25,985	\$5,985
	1701 Misc. Interest Earned	\$982	\$0	\$982	100.0%	\$0	\$982	\$982
	1800 Rents & Concessions	\$28,354	\$56,500	-\$28,146	50.18%	\$28,146	\$56,500	\$0
	<b>Total 17 - Use of Money/Property</b>	<b>\$42,320</b>	<b>\$76,500</b>	<b>-\$34,180</b>	<b>55.32%</b>	<b>\$41,146</b>	<b>\$83,466</b>	<b>\$6,966</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 \$5,985.

The District's rent income from cell towers on Station 1, 7 and 8 are on target to meet budgeted amounts.

Overall, a revenue increase of \$6,966 is expected in the Use of Money revenue categories.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023





**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

20	Intergovernmental Revenues	Jul - Dec 22	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2023	Total Projected	Over/ (Under) Budget
	2440 ST HOPTR	\$8,454	\$48,300	-\$39,846	17.5%	\$39,846	\$48,300	\$0
	2495- County Abatement Program	\$33,778	\$150,000	-\$116,222	22.52%	\$116,222	\$150,000	\$0
	2500 Grant Income	\$0	\$140,788	-\$140,788	0.0%	\$140,788	\$140,788	\$0
	2600-County Tax Exchange	\$5,083,720	\$5,014,900	\$68,820	101.37%	\$0	\$5,083,720	\$68,820
	2700- Town of Windsor	\$11,050	\$126,000	-\$114,950	8.77%	\$114,950	\$126,000	\$0
	2750 Federal Grant	\$0	\$994,788	-\$994,788	0.0%	\$994,788	\$994,788	\$0
	2900 Refunds- ST Wages	\$391,885	\$0	\$391,885	100.0%	\$3,379	\$395,265	\$395,265
	2905 Refunds- ST Other	\$99,320	\$0	\$99,320	100.0%	\$1,061,765	\$1,161,085	\$1,161,085
	2906 Refunds- ST Apparatus	\$63,023	\$0	\$63,023	100.0%	\$0	\$63,023	\$63,023
	<b>Total 20- Intergovernmental Revenues</b>	<b>\$5,691,229</b>	<b>\$6,474,776</b>	<b>-\$783,547</b>	<b>87.9%</b>	<b>\$2,471,738</b>	<b>\$8,162,967</b>	<b>\$1,688,191</b>

**Intergovernmental Revenue**

State HOPTR revenue is anticipated to meet budgeted amounts.

The County Tax Exchange growth calculation growth factor in the District was greater than anticipated (6.23%), resulting in the agreement revenue being \$68,820 more than anticipated in the final budget.

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

- Strike Team Reimbursements \$532,796
- Glass & Wallbridge Wildfires \$10,755
- Tropical Cyclone IDA \$9,673

Overall, the district anticipates receiving \$1,688,191 more than budgeted in Intergovernmental Revenue. Significant portions of the overage are offsets to Strike Team and Disaster related expenditures. Staff may recommend a budget adjustment at third quarter to recognize and appropriate the additional revenue and expenditures.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2023	Total Projected	Over/ (Under) Budget
<b>30 Charges for Services</b>							
3145 Plans & Specs	\$63,103	\$143,000	-\$79,897	44.13%	\$79,897	\$143,000	\$0
3600 Reach Helicopter Program	\$135,000	\$180,000	-\$45,000	75.0%	\$45,000	\$180,000	\$0
3601 Fire Impact Fees	\$1,032,051				\$45,406	\$1,077,457	\$1,077,457
3670- Ambulance Billings	\$1,245,525	\$4,660,000	-\$3,414,475	26.73%	\$3,216,475	\$4,462,000	-\$198,000
<b>Total 30- Charges for Services</b>	<b>\$2,475,679</b>	<b>\$4,983,000</b>	<b>-\$2,507,321</b>	<b>49.68%</b>	<b>\$3,386,778</b>	<b>\$5,862,457</b>	<b>\$879,457</b>

**Charges for Services**

Fire Prevention Plan Check and permitting revenue is anticipated to meet budget.

Ambulance Billings are coming in slightly under expectations and may come in \$198,000 less than budgeted. The Board recently authorized an agreement with Marin County Fire to provide ambulance services which is expected to bring in \$54,167 in additional revenue this fiscal year which will partially offset any shortages. The District also has applied for GEMT reimbursements in the amount of \$26,575 that if received this fiscal year would help to offset.

Fire Impact Fees collected since the implementation of the programs at the Town of Windsor and the County of Sonoma are total \$1,032,051.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

40	Miscellaneous Revenue	Jul - Dec 22	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2023	Total Projected	Over/(Under) Budget
	4040 Misc. Revenue	\$25,649	\$58,750	-\$33,101	43.66%	\$26,000	\$51,649	-\$7,101
	4041 Graton Rancheria	\$0	\$973,500	-\$973,500	0.0%	\$973,500	\$973,500	\$0
	4103 Work Comp Reimb.	\$183,463	\$100,000	\$83,463	183.46%	\$125,000	\$308,463	\$208,463
	4104 Insurance Reimb.	\$3,006				\$0	\$3,006	\$3,006
	4159 Lytton Tribal Funds	\$0	\$115,000	-\$115,000	0.0%	\$115,000	\$115,000	\$0
<b>Total</b>	<b>40- Miscellaneous Revenue</b>	<b>\$212,118</b>	<b>\$1,247,250</b>	<b>-\$1,035,132</b>	<b>17.01%</b>	<b>\$1,239,500</b>	<b>\$1,451,618</b>	<b>\$204,368</b>

**Miscellaneous Revenue**

Miscellaneous revenue is estimated to be \$7,101 short of budget projections.

The payments for the Graton Rancheria are expected to meet budget.

Workers Compensation reimbursements are expected to exceed budgeted amounts by \$208,463. The reimbursements are the Worker's Compensation insurance funds returning to the district for employees out with injuries.

Overall, Miscellaneous Revenue categories are projected to exceed the budget by \$204,368.

**Total Revenue**

	Jul - Dec 2022	Budget	\$ Over Budget @ Midyear	% of Budget @ Midyear	Projection Jan-June 2023	Total Projected	Over/(Under) Budget
<b>Total Revenue</b>	\$19,075,456	\$32,328,971	-\$13,253,515	59.0%	\$16,034,123	\$35,109,579	\$2,780,608

**Total Revenue**

At the Midyear projections, the total revenue for the District is anticipated to exceed the budget in the amount of \$2,780,609.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023





**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

	July-Dec 2022	Budget	\$ Over Budget	% of Budget	Projection Jan- June 2023	Total Projected	Over/ (Under) Budget
<b>50 Salaries/Employ Benefits</b>							
5906 Volunteer Firefighters	\$717	\$30,000	-\$29,283	2.39%	\$29,283	\$30,000	\$0
5907 Apprentice Firefighters	\$25,910	\$60,000	-\$34,090	43.18%	\$25,910	\$51,820	-\$8,180
5910 Perm Position	\$5,252,469	\$13,115,884	-\$7,863,415	40.05%	\$6,570,935	\$11,823,404	-\$1,292,480
5912 Overtime	\$1,230,636	\$2,100,000	-\$869,364	58.6%	\$1,431,000	\$2,661,636	\$561,636
5913 On-Call Stipends	\$38,975	\$109,500	-\$70,525	35.59%	\$38,975	\$77,950	-\$31,550
5914 Overtime-ST	\$278,052	\$0	\$278,052	100.0%	\$403,551	\$681,603	\$681,603
5916 OT ST Coverage	\$108,678	\$0	\$108,678		\$54,714	\$163,392	\$163,392
5919 Overtime-COVID	\$4,996	\$0	\$4,996	100.0%	\$0	\$4,996	\$4,996
5921 Overtime- Work Down	\$20,926				\$21,000	\$41,926	\$41,926
5923 PERS District Expense	\$1,177,326	\$2,371,786	-\$1,194,460	49.64%	\$1,409,882	\$2,587,208	\$215,422
5924 Medi/FICA	\$106,991	\$182,927	-\$75,936	58.49%	\$120,889	\$227,880	\$44,953
5929- Retiree Health Insurance	\$112,160	\$258,215	-\$146,055	43.44%	\$112,160	\$224,320	-\$33,895
5930 Health Insurance	\$996,002	\$2,082,817	-\$1,086,815	47.82%	\$814,629	\$1,810,631	-\$272,186
5931 Disability Insurance	\$20,964	\$36,300	-\$15,336	57.75%	\$20,964	\$41,928	\$5,628
5932 Dental Insurance	\$80,813	\$178,593	-\$97,780	45.25%	\$80,813	\$161,626	-\$16,967
5933 Life Insurance	\$5,433	\$7,590	-\$2,157	71.59%	\$5,433	\$10,866	\$3,276
5934 Vision Insurance	\$4,714	\$10,398	-\$5,684	45.33%	\$4,270	\$8,984	-\$1,414
5935 Unemployment Insure	\$1,518	\$26,189	-\$24,671	5.8%	\$1,518	\$3,036	-\$23,153
5940 Worker's Comp Premium	\$598,844	\$1,135,500	-\$536,656	52.74%	\$598,844	\$1,197,688	\$62,188
5969- Deferred Comp	\$26,250	\$52,800	-\$26,550	49.72%	\$26,550	\$52,800	\$0
5971- PTO Payout	\$11,152	\$102,913	-\$91,761	10.84%	\$91,761	\$102,913	\$0
5972 Medical Stipend	\$13,908	\$27,816	-\$13,908	50.0%	\$13,908	\$27,816	\$0
<b>Total 50 Salaries/Employ Benefits</b>	<b>\$10,115,918</b>	<b>\$21,863,039</b>	<b>-\$11,747,121</b>	<b>46.27%</b>	<b>\$11,876,989</b>	<b>\$21,992,907</b>	<b>\$129,868</b>

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023





**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

**Salaries and Benefits**

Volunteer Firefighter Stipends are anticipated to be at budget.

Apprentice Firefighter Stipends are expected to come in \$8,180 less than budgeted due to a decrease in the amount of filled apprentice positions.

Permanent Positions is anticipated to have savings in the amount of \$1,292,490 due to position vacancies. The most significant amount being the two vacant Paramedic/FF positions. Recruitment efforts continue and if filled, the savings will be less.

Overtime (non-reimbursable) is at 58.6% of budget, this will need to be closely monitored. Current estimate reflects exceeding budget by \$561,636, 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 \$386,730 over budget. Reimbursements are being applied for through the State Mutual Aid, State and Federal Grants and the Sonoma County Up-staffing program. We anticipate significant increase in expenditures in January due to the flood event.

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

Workers Compensation Expense is expected to exceed budget in the amount of \$62,188.

Overall Salaries and Benefits are anticipated to exceed budget by \$129,868. The district has received \$391,885 in offsetting reimbursements.

Staff will monitor salary and benefit expenditures and may recommend that the Board of Directors' consider a budget adjustment at third quarter.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

	Jul - Dec 2022	Budget	\$ Over Budget	% of Budget	Projection Jan- June 2023	Total Projected	Over/ (Under) Budget
<b>60 Services/Supplies</b>							
6015 Annexation Costs	\$21,359	\$75,000	-\$53,641	28.48%	\$53,641	\$75,000	\$0
6021 Uniform Expense	\$20,534	\$103,300	-\$82,766	19.88%	\$82,766	\$103,300	\$0
6022 Safety Clothing	\$22,294	\$175,000	-\$152,706	12.74%	\$152,706	\$175,000	\$0
6040 Communications	\$6,443	\$119,000	-\$112,557	5.42%	\$112,557	\$119,000	\$0
6060 Food	\$8,297	\$15,000	-\$6,703	55.31%	\$8,300	\$16,597	\$1,597
6084 Janitorial Supplies	\$10,767	\$25,000	-\$14,233	43.07%	\$14,233	\$25,000	\$0
6100-Insurance	\$347,843	\$343,000	\$4,843	101.41%	\$0	\$347,843	\$4,843
6140 Maintenance Equip. & Apparatus	\$124,309	\$354,074	-\$229,765	35.11%	\$229,765	\$354,074	\$0
6154 Maintenance-Hose Replace	\$0	\$149,101	-\$149,101	0.0%	\$149,101	\$149,101	\$0
6180 Maintenance Buildings/Imp.	\$37,166	\$115,603	-\$78,437	32.15%	\$78,437	\$115,603	\$0
6261 Medical Supplies	\$172,895	\$576,000	-\$403,105	30.02%	\$403,105	\$576,000	\$0
6280 Memberships	\$14,859	\$24,900	-\$10,041	59.68%	\$10,041	\$24,900	\$0
6300 Prevention Materials	\$11,441	\$24,000	-\$12,559	47.67%	\$12,559	\$24,000	\$0
6400 Office Expense	\$4,673	\$20,000	-\$15,328	23.36%	\$15,327	\$20,000	\$0
6410 Postage	\$2,048	\$5,500	-\$3,452	37.24%	\$3,452	\$5,500	\$0
6457 Computer Charges	\$97,881	\$319,646	-\$221,765	30.62%	\$221,765	\$319,646	\$0
6461 Employee Wellness Programs	\$18,309	\$129,925	-\$111,616	14.09%	\$111,616	\$129,925	\$0
6462- Furniture	\$8,608	\$20,000	-\$11,392	43.04%	\$11,392	\$20,000	\$0
6463 Resource Materials	\$35,344	\$59,000	-\$23,657	59.9%	\$23,656	\$59,000	\$0
6500 Professional Services	\$438,204	\$3,350,000	-\$2,911,796	13.08%	\$2,911,796	\$3,350,000	\$0
6501 Abatement Contractors	\$34,406	\$166,000	-\$131,594	20.73%	\$131,594	\$166,000	\$0
6526 Dispatch Services	\$75,746	\$22,600	\$53,146	335.16%	\$0	\$75,746	\$53,146
6587 LAFCO charges	\$37,185	\$36,500	\$685	101.88%	\$0	\$37,185	\$685

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

6610 Legal Services	\$244,396	\$175,000	\$69,396	139.66%	\$45,000	\$289,396	\$114,396
6630 Audit Services	\$0	\$31,550	-\$31,550	0.0%	\$31,550	\$31,550	\$0
6633 Payroll Expense	\$7,769	\$18,000	-\$10,231	43.16%	\$10,231	\$18,000	\$0
6634 Bank Service Charges	\$70	\$500	-\$430	14.0%	\$430	\$500	\$0
6666- Ambulance Charges	\$63,343	\$77,700	-\$14,357	81.52%	\$65,000	\$128,343	\$50,643
6669-GEMT QAF Expense	\$5,610	\$185,000	-\$179,390	3.03%	\$283,616	\$289,226	\$104,226
6800 Public/Legal Services	\$597	\$3,500	-\$2,903	17.06%	\$2,903	\$3,500	\$0
6820 Rent/Leases Equipment	\$27,036	\$51,838	-\$24,802	52.16%	\$27,100	\$54,136	\$2,298
6880 Small Tools/Instruments	\$24,602	\$119,274	-\$94,672	20.63%	\$94,672	\$119,274	\$0
6881 Safety Equipment	\$9,646	\$77,000	-\$67,354	12.53%	\$67,354	\$77,000	\$0
7000-Grant Expenses	\$485				\$0	\$485	\$485
7005 - Election Costs	\$0	\$200,000	-\$200,000	0.0%	\$200,000	\$200,000	\$0
7120 Training-in-Service	\$40,035	\$248,036	-\$208,001	16.14%	\$208,001	\$248,036	\$0
7150- Employee Recognition	\$3,623	\$5,000	-\$1,377	72.46%	\$1,377	\$5,000	\$0
7201 Gas/Oil	\$96,081	\$175,000	-\$78,919	54.9%	\$96,000	\$192,081	\$17,081
7300 Travel/Transportation	\$18,887	\$50,000	-\$31,113	37.77%	\$31,113	\$50,000	\$0
7320 Utilities	\$156,185	\$310,000	-\$153,815	50.38%	\$153,815	\$310,000	\$0
<b>Total 60 - Services/Supplies</b>	<b>\$2,248,977</b>	<b>\$7,955,547</b>	<b>-\$5,706,570</b>	<b>28.27%</b>	<b>\$6,055,972</b>	<b>\$8,304,948</b>	<b>\$349,401</b>

**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 - It is predicted that this expense account will exceed budget by approximately \$1,597

6100-Insurance - Liability insurance is expected to exceed budget by approximately \$4,843

6526-Dispatch Services - The cost to the district for Dispatch Services that exceeded the maximum that the County will pay was \$75,746, creating an overage in the amount of \$53,146.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023





**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

6610- Legal Services - Legal Service Expenses are at 140% of budget at Midyear. It is expected that the need for legal services need will continue and an additional \$114,396 in funding will be required.

6666-Ambulance Services - The costs for billing services and collection costs related to ambulance billing are expected to exceed the budget by \$50,643.

6669-GEMT/QAF Expenses - The PPGEMT upfront investment has caused an expenditure overage in the amount of \$104,226 that was unanticipated at the time of budgeting.

7201- Gas and Oil - Gas and Oil are at 55% of budget as of midyear due to increased fuel costs and incident activity. It is expected that gas/fuel will exceed budget by \$17,081.

Total Service and Supplies are expected to exceed budget by \$349,401. 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 2022	Budget	\$ Over Budget	% of Budget	Projection Jan- June 2023	Total Projected	Over/ (Under) Budget
75	Long Term Debt							
	7910 LT Debt Principal	\$469,695	\$873,027	-\$403,332	53.8%	\$403,332	\$873,027	\$0
	7930 Interest on LT Debt	\$343,532	\$678,178	-\$334,646	50.66%	\$334,646	\$678,178	\$0
	<b>Total 75 - Long Term Debt</b>	<b>\$813,227</b>	<b>\$1,551,205</b>	<b>-\$737,978</b>	<b>52.43%</b>	<b>\$737,978</b>	<b>\$1,551,205</b>	<b>\$0</b>

**Long Term Debt**

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

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023





**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

	Jul - Dec 2022	Budget	\$ Over Budget	% of Budget	Projection Jan- June 2023	Total Projected	Over/ (Under) Budget
85 Capital Expenditures							
8510 Buildings/Equipment	\$199,892	\$546,725	-\$346,833	36.56%	\$346,833	\$546,725	\$0
8560 Equipment	\$37,466	\$2,188,941	\$2,151,476	1.71%	\$2,151,475	\$2,188,941	\$0
8570 CERBT Contributions	\$0	\$150,000	-\$150,000	0.0%	\$150,000	\$150,000	\$0
<b>Total 85 - Capital Expenditures</b>	<b>\$237,357</b>	<b>\$2,885,666</b>	<b>\$2,648,309</b>	<b>8.23%</b>	<b>\$2,648,308</b>	<b>\$2,885,666</b>	<b>\$0</b>

**Capital Expenditures**

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

Project	Status
<ul style="list-style-type: none"> <li>• Station 1 Floors</li> <li>• Paint Station 8 &amp; Alpine</li> <li>• Replace HVAC System - Station 1</li> <li>• Planning Step for Station Replacements</li> <li>• Station 1 Ringdown System (Mitigation Funds)</li> <li>• Station 2 Apron</li> <li>• Station 5 Generator</li> <li>• Station 2 HVAC Repair</li> <li>• Station 2 Sewer</li> <li>• Station 8 Booster Pump</li> <li>• Type 6 (USDA Grant)</li> <li>• Ambulance</li> <li>• Water Tender</li> <li>• FEMA Boat</li> <li>• Tahoe Command Vehicle</li> </ul>	<ul style="list-style-type: none"> <li>In Process</li> <li>Completed</li> <li>In Contract, Phase 1 complete, Phase 2 pending parts</li> <li>Facility Committee identifying needs</li> <li>In contract – tentative completion in March 2023</li> <li>Completed</li> <li>Completed</li> <li>In Process</li> <li>In Process</li> <li>Completed</li> <li>On Order</li> <li>On Order</li> <li>Developing Specifications</li> <li>Developing Specifications</li> <li>Vehicle received, in the Code 3 set up process</li> </ul>

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023



**Sonoma County Fire District  
Mid-Year Budget Projections  
Fiscal Year 2022-2023**

**Total Expenses**

	Jul - Dec 2022	Budget	\$ Over Budget @ Midyear	% of Budget @ Midyear	Projection Jan-June 2023	Total Projected	Over/(Under Budget)
<b>Total Expense</b>	\$13,415,479	\$34,255,457	\$20,839,978	39.16%	\$21,319,247	\$34,734,726	\$479,269

**Total Expenses**

Total Expenses are anticipated to exceed budget by \$479,269. Revenue offsets for strike team and will disasters offset a large portion of the overage.

It is also anticipated that savings will arise in various Service and Supply accounts that will be able to offset the overages.

Staff will monitor expenditure overages and may request that a budget adjustment be considered at third quarter (if required).

Note: In January 2023 the Fire District experienced Federal Disaster level winter storms. The Sonoma County Fire District, the County of Sonoma, The State of California and FEMA have declared the emergency in Sonoma County. The initial estimate of disaster related expenses is approximately \$503,000. District staff will apply for all available State and Federal reimbursements. We expect to recover the majority of the expenditures but some fraction of cost share may remain district responsibility.

Respectfully Submitted,  
Terri Bolduc, Finance Manager  
February 15, 2023