



**Sonoma County Fire District
Finance Committee Meeting Agenda
January 30, 2024
Time: 2:00 p.m.
Location: Fire Station 1
8200 Old Redwood Hwy., Windsor**

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. 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 12, 2023 meeting.

DISCUSSION ITEMS

1. Presentation on FY 2023/2024 mid-year projections for SCFD Budget
2. Presentation on FY 2023/2024 mid-year projections for SCFD-EMS Budget
3. Discussion on Purchasing Approval Authority Limits
4. Discussion on Designated Fund Balance Goals and Additional Fund Designations
5. Discussion/Finance Committee Input on monthly financial reporting needs

ADJOURNMENT



Sonoma County Fire District
Finance Committee Meeting Minutes
September 12, 2023
Time: 2:00 p.m.
Location: Fire Station 1
8200 Old Redwood Hwy., Windsor

CALL TO ORDER

2:00

ROLL CALL

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

CONSENT ITEMS

Approve minutes from the June 13, 2023, meeting.
Amotion by Briare and a second by Hamann approved the minutes. 2-0-1

DISCUSSION ITEMS

1. Review final 2022/2023 fiscal year budget actuals.

CFO Bolduc completed a final review of the 2022/2023 budget. Stated that we ended the year with a surplus and would look to the BOD of direction on where to designate the funds. It was approximately \$500,000.

2. Review draft final 2023/2024 fiscal year budget for the SCFD General Fund and provide feedback to staff.
3. Review draft final 2023/2024 fiscal year budget for SCFD-EMS Enterprise Fund and provide feedback to staff.
4. Review fund balance recommendations and provide input (presentation by staff).

CFO Bolduc completed a final draft review of the 2023/2024 budget for both SCFD and the newly created Enterprise Fund and discussed recommendations for allocating the fund balances. The committee discussed the need to add to the facility/capital improvement fund.

ADJOURNMENT

3:35

Kathy Washington- Clerk of the Board



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

10 Taxes	July-Dec 2023	Budget	\$ Over Budget	% of Budget	Projection Jan.-June 2024	Total Projected	Over (Under) Budget
1000 Property Taxes- CY Secured	\$6,466,205	\$11,963,113	-\$5,496,908	54.05%	\$5,496,908	\$11,963,113	\$0
1001 CY Special Tax	\$4,592,695	\$8,424,689	-\$3,831,994	54.52%	\$3,831,994	\$8,424,689	\$0
1008 RDA Increment	-\$508,385	-\$948,534	\$440,149	53.6%	-\$440,149	-\$948,534	\$0
1011 Prop Tax Collection Fee	\$0	-\$125,000	\$125,000	0.0%	-\$125,000	-\$125,000	\$0
1014 AB 1290 RDA Pass-Through	\$149,660	\$275,605	-\$125,945	54.3%	\$125,945	\$275,605	\$0
1017- Residual Prop Tax	\$324,635	\$672,019	-\$347,384	48.31%	\$347,384	\$672,019	\$0
1020 Prop Taxes- CY Supp	\$99,720	\$198,000	-\$98,280	50.36%	\$98,280	\$198,000	\$0
1040 Prop Taxes- CY Unsecure	\$372,984	\$360,958	\$12,026	103.33%	\$125,000	\$497,984	\$137,026
1061 PY Special Tax	\$62,379	\$125,000	-\$62,621	49.9%	\$62,621	\$125,000	\$0
Total 10 - Taxes	\$11,559,894	\$20,945,850	-\$9,385,956	55.19%	\$9,522,982	\$21,082,876	\$137,026

Taxes

Current Year Property Taxes and Special Taxes are generally in alignment with the budget. Current Year Unsecured Taxes are expected to exceed the budget in the amount of \$137,026 based on the first tax installment payments.

Overall, the District's Property Tax Revenue is anticipated to exceed the budget by approximately \$137,026.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024

	Use of Money	July-December 2023	Budget	\$ Over Budget	% of Budget	Projected Jan-June 2024	Total Projected	Over (Under) Budget
17								
	1700 Interest on Pooled Cash	\$30,244	\$42,000	-\$11,756	72.01%	\$30,240	\$60,484	\$18,484
	1800 Rents & Concessions	\$30,363	\$70,573	-\$40,210	43.02%	\$40,210	\$70,573	\$0
	Total 17- Use of Money/Property	\$60,607	\$112,573	-\$51,966	53.84%	\$70,450	\$131,057	\$18,484

Use of Money

Interest is accruing significant amounts due to the higher fund balances. It is anticipated that interest will exceed the budget by \$18,484.

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

Overall, a revenue increase of \$18,484 is expected in the Use of Money revenue categories.

Respectfully Submitted,
 Terri Bolduc, Chief Financial Officer
 January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

	July-Dec 2023	Budget	\$ Over Budget	% of Budget	Projection Jan-Jun 2024	Total Projected	Over/ (Under) Budget
20 Intergovernmental Revenues							
2300-GEMT Revenue	\$17,339	\$0	\$17,339	100.0%	\$0	\$17,339	\$17,339
2440 ST HOPTR	\$8,675	\$28,000	-\$19,325	30.98%	\$19,325	\$28,000	\$0
2495- County Abatement Program	\$31,125	\$100,000	-\$68,875	31.13%	\$68,875	\$100,000	\$0
2496-Grants-County of Sonoma	\$0	\$174,664	-\$174,664	0.0%	\$174,664	\$174,664	\$0
2500 Grant Income	\$0	\$1,116,569	\$1,116,569	0.0%	\$1,116,569	\$1,116,569	\$0
2600-County Tax Exchange	\$5,359,447	\$5,295,626	\$63,821	101.21%	\$0	\$5,359,447	\$63,821
2700- Town of Windsor	\$0	\$126,000	-\$126,000	0.0%	\$126,000	\$126,000	\$0
2750 Federal Grant	\$50,000	\$1,299,046	\$1,249,046	3.85%	\$1,249,046	\$1,299,046	\$0
2900 Refunds- ST Wages	\$287,570	\$0	\$287,570	100.0%	\$0	\$287,570	\$287,570
2905 Refunds- ST Other	\$116,445	\$0	\$116,445	100.0%	\$0	\$116,445	\$116,445
2906 Refunds- ST Apparatus	\$58,014	\$0	\$58,014	100.0%	\$0	\$58,014	\$58,014
Total 20- Intergovernmental Revenues	\$5,928,615	\$8,139,905	\$2,211,290	72.83%	\$2,754,479	\$8,683,094	\$543,189

Intergovernmental Revenue

The County Tax Exchange growth calculation growth factor in the District was greater than anticipated, resulting in the agreement revenue being \$63,821 more than anticipated in the final budget.

The District has received significant reimbursements from strike teams and past disaster reimbursements totaling \$462,029 in unanticipated reimbursement revenue.

Overall, the district anticipates receiving \$543,189 more than budgeted in Intergovernmental Revenue. Significant portions of the overage are offsets to Strike Team related expenditures. Staff may recommend a budget adjustment in the third quarter to recognize and appropriate the additional revenue and expenditures.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

30	Charges for Services	July- December 2023	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2024	Total Projected	Over/ (Under) Budget
	3145 Plans & Specs	\$43,145	\$241,000	-\$197,855	17.9%	\$197,855	\$241,000	\$0
	3600 Reach Helicopter Program	\$60,000	\$180,000	-\$120,000	33.33%	\$158,750	\$218,750	\$38,750
	3601 Fire Impact Fees	\$23,542	\$0	\$23,542	100.0%	\$0	\$23,542	\$23,542
	3670- Ambulance Billings	\$1,819,310	\$4,121,872	-\$2,302,562	44.14%	\$1,314,649	\$3,133,959	-\$987,913
	Total 30- Charges for Services	\$1,945,996	\$4,542,872	-\$2,596,876	42.84%	\$1,671,254	\$3,617,250	-\$925,622

Charges for Services

Fire Prevention Plan Check and permitting revenue is anticipated to meet budget. New fee schedules that include a vacation rental inspection program are expected to increase revenue in the second quarter.

Ambulance Billing revenue projections have been reduced by \$987,913 from the original budget plan due to the re-deployment of the contract ambulances into EOA1. The offsetting expenditure additionally has been reduced.

Overall, the Charges for Services are anticipated at \$925,622 less than the budget plan, with offsetting savings in Professional Services in the amount of \$987,913.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024

	Miscellaneous Revenue	July-Dec. 2023	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2024	Total Projected	Over/ (Under) Budget
40	Miscellaneous Revenue							
	4040 Misc. Revenue	\$14,132	\$508,750	-\$494,618	2.78%	\$494,618	\$508,750	\$0
	4041 Graton Rancheria	\$0	\$1,048,566	-\$1,048,566	0.0%	\$1,048,566	\$1,048,566	\$0
	4103 Work Comp Reimb.	\$207,996	\$200,000	\$7,996	104.0%	\$160,000	\$367,996	\$167,996
	4104 Insurance Reimb.	\$10,740	\$0	\$10,740	100.0%	\$0	\$10,740	\$10,740
	4159 Lytton Tribal Funds	\$0	\$100,000	-\$100,000	0.0%	\$100,000	\$100,000	\$0
	4600 Sale of Fixed Asset	\$4,000	\$0	\$4,000	100.0%	\$0	\$4,000	\$4,000
	Total 40- Miscellaneous Revenue	\$236,868	\$1,857,316	-\$1,620,448	12.75%	\$1,803,184	\$2,040,052	\$182,736

Miscellaneous Revenue

Workers' Compensation reimbursements are expected to exceed budgeted amounts by \$167,996. The reimbursements are the Worker's Compensation insurance funds returning to the district for employees out with injuries.

Insurance reimbursements were received in the amount of \$10,740 for litigation reimbursements of attorney fees.

Sale of fixed assets includes \$4,000. In revenue received from the sale of a surplus utility vehicle.

Overall, Miscellaneous Revenue categories are projected to exceed the budget by \$182,736.

Respectfully Submitted,
 Terri Bolduc, Chief Financial Officer
 January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

Total Revenue

	Jul - Dec 2023	Budget	\$ Over Budget @ Midyear	% of Budget @ Midyear	Projection Jan-June 2024	Total Projected	Over/ (Under) Budget
Total Revenue	\$19,731,980	\$35,598,516	-\$15,866,536	55.43%	\$15,822,349	\$35,554,330	-\$44,186

Total Revenue

At the Midyear projections, the total revenue for the District is anticipated to exceed to be \$44,186 less than budgeted.

	July-Dec 2023	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2024	Total Projected	Over (Under) Budget
50 Salaries/Employ Benefits							
5905 PPFTO Stipend	\$1,575	\$0	\$1,575	100.0%	\$4,500	\$6,075	\$6,075
5906 Volunteer Firefighters	\$900	\$30,000	-\$29,100	3.0%	\$29,100	\$30,000	\$0
5907 Apprentice Firefighters	\$21,500	\$60,000	-\$38,500	35.83%	\$38,500	\$60,000	\$0
5910 Perm Position	\$6,461,763	\$14,098,129	-\$7,636,366	45.83%	\$6,655,616	\$13,117,379	-\$980,750
5912 Overtime	\$1,888,360	\$1,756,000	\$132,360	107.54%	\$1,600,000	\$3,488,360	\$1,732,360
5913 On-Call Stipends	\$52,300	\$109,500	-\$57,200	47.76%	\$57,200	\$109,500	\$0
5914 Overtime-ST	\$358,943	\$0	\$358,943	100.0%	\$0	\$358,943	\$358,943
5916 OT ST Coverage	\$138,687	\$0	\$138,687	100.0%	\$0	\$138,687	\$138,687
5918 OOC Strike Team OT	\$1,916	\$0	\$1,916	100.0%	\$0	\$1,916	\$1,916
5921 Overtime- Work Down	\$82,646	\$0	\$82,646	100.0%	\$82,646	\$165,292	\$165,292
5923 PERS District Expense	\$1,566,437	\$2,697,381	-\$1,130,944	58.07%	\$1,130,944	\$2,697,381	\$0

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

5924 Medi/FICA	\$113,170	\$247,331	-\$134,161	45.76%	\$134,161	\$247,331	\$0
5929- Retiree Health Insurance	\$110,474	\$247,084	-\$136,610	44.71%	\$113,199	\$223,673	-\$23,411
5930 Health Insurance	\$1,013,066	\$2,194,200	-\$1,181,134	46.17%	\$1,013,066	\$2,026,132	-\$168,068
5931 Disability Insurance	\$18,386	\$35,805	-\$17,419	51.35%	\$17,419	\$35,805	\$0
5932 Dental Insurance	\$82,742	\$177,833	-\$95,091	46.53%	\$82,742	\$165,484	-\$12,349
5933 Life Insurance	\$3,860	\$7,487	-\$3,627	51.55%	\$3,680	\$7,540	\$53
5934 Vision Insurance	\$4,346	\$9,929	-\$5,583	43.77%	\$4,346	\$8,692	-\$1,237
5935 Unemployment Insure	\$1,919	\$25,951	-\$24,032	7.4%	\$1,919	\$3,838	-\$22,113
5940 Worker's Comp Premium	\$769,491	\$1,526,443	-\$756,953	50.41%	\$756,952	\$1,526,443	\$0
5969- Deferred Comp	\$26,875	\$48,600	-\$21,725	55.3%	\$26,875	\$53,750	\$5,150
5971- PTO Payout	\$274,860	\$300,000	-\$25,140	91.62%	\$25,140	\$300,000	\$0
5972 Medical Stipend	\$13,908	\$27,816	-\$13,908	50.0%	\$13,908	\$27,816	\$0
5999- Planned Salary Savings	\$0	-\$66,000	\$66,000	0.0%	\$0	\$0	\$66,000
Total 50 Salaries/Employ Benefits	\$13,008,123	\$23,533,489	-\$10,525,366	55.28%	\$11,791,913	\$24,800,036	\$508,863

Salaries and Benefits

A Paramedic Preceptor Field Training Officer (PPFTO) Stipend was implemented with the most recent L1401 contract. It is anticipated that the expenditure will be \$6,075, which is not budgeted.

Volunteer Firefighter and Apprentice Stipends are anticipated to be at the budgeted amounts.

Permanent Positions is anticipated to have savings in the amount of \$980,750 due to salary savings on position vacancies

Overtime (non-reimbursable) is at 107.5% of the budget at the midyear mark. The current estimate reflects exceeding budget by \$1,732,360, 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 \$499,546 over budget. Reimbursements are being applied for through the State Mutual Aid.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

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 meet the budgeted amounts.

Overall Salaries and Benefits are anticipated to exceed the budget by \$508,863. The district has received \$543,189 in offsetting reimbursements.

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

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

	Services and Supplies	July-December 2023	Budget	\$ Over Budget	% of Budget	Projection Jan.-June 2024	Total Projected	Over/ (Under) Budget
60	Services and Supplies							
	6021 Uniform Expense	\$41,800	\$101,000	-\$59,200	41.39%	\$59,200	\$101,000	\$0
	6022 Safety Clothing	\$79,713	\$192,780	-\$113,067	41.35%	\$113,067	\$192,780	\$0
	6040 Communications	\$38,389	\$170,000	-\$131,611	22.58%	\$131,611	\$170,000	\$0
	6060 Food	\$7,210	\$15,000	-\$7,790	48.07%	\$7,790	\$15,000	\$0
	6084 Janitorial Supplies	\$11,450	\$25,000	-\$13,550	45.8%	\$13,550	\$25,000	\$0
	6100-Insurance	\$364,451	\$416,650	-\$52,199	87.47%	\$0	\$364,451	-\$52,199
	6140 Maintenance Equip. & Appar	\$145,780	\$335,200	-\$189,420	43.49%	\$189,420	\$335,200	\$0
	6154 Maintenance-Hose Replace	\$125,094	\$287,262	-\$162,168	43.55%	\$162,168	\$287,262	\$0
	6180 Maintenance Buildings/Imp.	\$51,162	\$126,415	-\$75,253	40.47%	\$75,253	\$126,415	\$0
	6261 Medical Supplies	\$53,698	\$322,397	-\$268,699	16.66%	\$268,699	\$322,397	\$0
	6280 Memberships	\$23,209	\$24,900	-\$1,691	93.21%	\$1,691	\$24,900	\$0
	6300 Prevention Materials	\$21,299	\$44,000	-\$22,701	48.41%	\$22,701	\$44,000	\$0
	6400 Office Expense	\$8,005	\$20,000	-\$11,995	40.02%	\$11,995	\$20,000	\$0
	6410 Postage	\$2,031	\$5,500	-\$3,469	36.94%	\$2,050	\$4,081	-\$1,419
	6457 Computer Charges	\$199,008	\$349,147	-\$150,139	57.0%	\$150,139	\$349,147	\$0
	6461 Employee Wellness Programs	\$14,681	\$186,325	-\$171,644	7.88%	\$171,644	\$186,325	\$0
	6462- Furniture	\$10,177	\$118,500	-\$108,323	8.59%	\$108,323	\$118,500	\$0
	6463 Resource Materials	\$21,612	\$56,500	-\$34,888	38.25%	\$21,612	\$43,224	-\$13,276
	6500 Professional Services	\$1,096,086	\$2,673,664	-\$1,577,578	41.0%	\$589,665	\$1,685,751	-\$987,913
	6501 Abatement Contractors	\$19,503	\$61,000	-\$41,498	31.97%	\$41,498	\$61,001	\$1
	6526 Dispatch Services	\$66,440	\$108,110	-\$41,670	61.46%	\$41,670	\$108,110	\$0

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

6587 LAFCO charges	\$23,584	\$36,500	-\$12,916	64.61%	\$12,916	\$36,500	\$0
6610 Legal Services	\$77,111	\$175,000	-\$97,889	44.06%	\$97,889	\$175,000	\$0
6630 Audit/Accounting Services	\$0	\$17,000	-\$17,000	0.0%	\$24,975	\$24,975	\$7,975
6633 Payroll Expense	\$9,145	\$18,000	-\$8,855	50.81%	\$8,855	\$18,000	\$0
6634 Bank Service Charges	\$50	\$500	-\$450	10.0%	\$50	\$100	-\$400
6666- Ambulance Charges	\$63,836	\$152,000	-\$88,164	42.0%	\$88,164	\$152,000	\$0
6667-Ambulance Transport Cost	\$79,205	\$434,922	-\$355,717	18.21%	\$355,717	\$434,922	\$0
6669-GEMT QAF Expense	\$1,320	\$0	\$1,320	100.0%	\$0	\$1,320	\$1,320
6800 Public/Legal Services	\$796	\$2,500	-\$1,704	31.84%	\$1,704	\$2,500	\$0
6820 Rent/Leases Equipment	\$24,435	\$55,738	-\$31,303	43.84%	\$31,303	\$55,738	\$0
6880 Small Tools/Instruments	\$14,240	\$169,800	-\$155,560	8.39%	\$155,560	\$169,800	\$0
6881 Safety Equipment	\$8,339	\$137,000	-\$128,661	6.09%	\$128,661	\$137,000	\$0
7000-Grant Expenses	\$13,786	\$61,171	-\$47,385	22.54%	\$47,385	\$61,171	\$0
7005 - Election Costs	\$0	\$150,000	-\$150,000	0.0%	\$0	\$0	-\$150,000
7120 Training-in-Service	\$99,537	\$235,900	-\$136,363	42.19%	\$136,363	\$235,900	\$0
7150- Employee Recognition	\$1,461	\$5,000	-\$3,539	29.22%	\$3,539	\$5,000	\$0
7201 Gas/Oil	\$91,823	\$185,000	-\$93,177	49.63%	\$135,815	\$227,638	\$42,638
7300 Travel/Transportation	\$16,860	\$50,000	-\$33,140	33.72%	\$33,140	\$50,000	\$0
7320 Utilities	\$128,967	\$324,000	-\$195,033	39.81%	\$180,554	\$309,521	-\$14,479
Total 60 - Services/Supplies	\$3,055,296	\$7,849,381	-\$4,794,085	38.92%	\$3,626,336	\$6,681,632	-\$1,167,749

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

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:

6100-Insurance-Liability insurance is expected to be \$52,199 less than budgeted.

6463-Resource Materials- Resource materials are expected to be \$13,276 less than budgeted.

6500-Professional Services-Professional Services expenditure estimates were reduced by \$987,913 due to the elimination of the contract for service ambulances, which were redeployed into the EOA response area.

6610- Legal Services -Legal Service Expenses are at 44.06% of budget at Midyear. It is not expected to exceed budget in the SCFD budget.

6630-Audit/Accounting Services – Audit services are expected to be \$24,975 which will exceed the budget in the amount of \$7,975.

7005-Election Costs- Election costs were budgeted, but will not be required in FY 23-24, therefore creating savings in the amount of \$150,000.

7201- Gas and Oil-It is expected that gas/fuel will exceed budget by \$42,638 due to higher fuel costs and additional vehicles/apparatus.

7320-Utilities - Utilities are expected to be \$14,479 less than budgeted.

Total Service and Supplies are expected to be \$1,167,749 less than budgeted, primarily due to the reduction in contract ambulance service expenditures.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

75 - Long Term Debt	July-December 2023	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2024	Total Projected	Over (Under) Budget
75 Long Term Debt		\$920,556	-\$435,070	52.74%	\$435,070	\$920,556	\$0
7910 LT Debt Principal	\$485,486						
7930 Interest on LT Debt	\$330,865	\$650,541	-\$319,676	50.86%	\$319,676	\$650,541	\$0
Total 75 - Long Term Debt	\$816,351	\$1,571,097	-\$754,746	51.96%	\$754,746	\$1,571,097	\$0

Long Term Debt

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

85 Capital Expenditures	July-December 2023	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2024	Total Projected	Over (Under) Budget
8510 Buildings/Equipment	\$63,985	\$673,836	-\$609,851	9.5%	\$609,851	\$673,836	\$0
8560 Equipment	\$7,704	\$3,181,213	-\$3,173,509	0.24%	\$3,173,509	\$3,181,213	\$0
8570 CERBT Contributions	\$0	\$100,000	-\$100,000	0.0%	\$100,000	\$100,000	\$0
Total 85 - Capital Expenditures	\$71,689	\$3,955,049	-\$3,883,360	1.81%	\$3,883,360	\$3,955,049	\$0

Capital Expenditures

Capital Expenditures are anticipated to be within budget.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

Budgeted Projects/Status:

Project	Status
• Station Floors Project	In Process
• Replace HVAC System - Station 1	Completed
• Station Planning	In contract with Kitchel for Project Mgmt. Services
• Station Ringdown (St. 1 & St. 10)	Identifying vendors
• Station 1 Compressor	On Order, installation soon
• Station 8 Septic	In the permitting stage at the County
• Station Security System Improvements	Completed ST1
• Parking Lot Improvements	Issued a contract for repairs/maintenance work
• Command Vehicle	On order
• Type 6 Apparatus	Anticipate a Spring 2024 delivery
• Fully Equipped Ambulance	Anticipate a Spring 2024 delivery
• Water Tender	On order (no ETA yet)
• Response Boat	On Order (no ETA yet)
• Trailer for SCY10 ATV	Received and in service
• Two each- Type 3 Apparatus	Anticipate a Summer 2024 delivery

Total Expenses

	Jul - Dec 2023	Budget	\$ Over Budget @ Midyear	% of Budget @ Midyear	Projection Jan-June 2023	Total Projected	Over/(Under Budget
Total Expense	\$16,951,459	\$36,909,016	-\$19,957,557	45.93%	\$20,056,355	\$37,007,817	-\$658,886

Total Expenses

Total Expenses are anticipated to be \$658,886 less than budgeted. It is also anticipated that savings will arise in various Service and Supply accounts that will be able to offset the overages identified.

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

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFD
Fiscal Year 2023-2024**

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 had declared an emergency in Sonoma County. Staff have applied for all available State and Federal disaster reimbursements. We expect to recover \$437,486 in disaster expense reimbursements.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFDEMS
Fiscal Year 2023-2024**

	Jul - Dec 2023	Budget	\$ Over Budget	% of Budget	Projection Jan-June 2024	Total Projected	Over/(Under) Budget
Income							
3670 - Ambulance Billings	\$0	\$14,872,000	-\$14,872,000	0.00%	\$14,872,000	\$14,872,000	\$0
3671 - Charges for Svcs (Other)	\$0	\$275,000	-\$275,000	0.00%	\$525,000	\$525,000	\$250,000
Transfer In - From SCFD Amb	\$300,000				\$200,000	\$500,000	\$500,000
Total Income	\$300,000	\$15,147,000	-\$14,847,000	1.98%	\$15,597,000	\$15,897,000	\$750,000
Expense							
6100- Insurance	\$0	\$25,000	-\$25,000	0.00%	\$40,000	\$40,000	\$15,000
6457 -Computer/Software Charges	\$0	\$185,000	-\$185,000	0.00%	\$190,000	\$190,000	\$5,000
6500- Professional/Special Serv	\$17,500	\$11,700,000	-\$11,682,500	0.15%	\$11,717,500	\$11,735,000	\$35,000
6526- Dispatch	\$0	\$897,000	-\$897,000	0.00%	\$897,000	\$897,000	\$0
6573- Program Admin. Reimb.	\$0	\$450,000	-\$450,000	0.00%	\$343,593	\$343,593	-\$106,407
6610- Legal Services	\$259,436	\$100,000	\$159,436	259.44%	\$160,000	\$419,436	\$319,436
6630- Audit/Accounting Services	\$0	\$25,000	-\$25,000	0.00%	\$0	\$0	-\$25,000
6666- Ambulance Charges	\$0	\$490,000	-\$490,000	0.00%	\$490,000	\$490,000	\$0
7006- EMS Agency Expenses	\$0	\$525,000	-\$525,000	0.00%	\$525,000	\$525,000	\$0
7007- FRALS Expenses	\$0	\$750,000	-\$750,000	0.00%	\$750,000	\$750,000	\$0
Total Expense	\$276,936	\$15,147,000	-\$14,870,064	1.83%	\$15,108,093	\$15,385,029	\$243,029

6100- Insurance- The performance bond for contractual compliance cost \$40,000 which was higher than anticipated.

6457-Computer/Software – Additional image tend module for agency level modeling is expected to be \$5,000 more than budgeted.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024



**Sonoma County Fire District
Mid-Year Budget Projections- SCFDEMS
Fiscal Year 2023-2024**

- 6500- Professional Services agreements for medical director services were not expected at the time of budget, this will cause a \$35,000 overage.
- 6573- The program administration costs were based on an EMS Captain and a Financial Analyst. The hiring of the Analyst is later than expected, which has created savings.
- 6610- Legal Service are exceeding budget due to the many legal issues that surrounded the EOA contract. It is anticipated that the budget will be exceeded by \$319,436.
- 6630- The initial audit costs will not hit in FY 2023-2024 which creates a savings of \$25,000.

Total Expenses are expected to be \$243,029 more than budgeted. It is likely savings in other categories may have additional savings. Staff will monitor expenses and request a budget adjustment at third quarter if required.

Respectfully Submitted,
Terri Bolduc, Chief Financial Officer
January 23, 2024