

MEDICAL DIRECTOR AGREEMENT

THIS MEDICAL DIRECTORSHIP AGREEMENT ("Agreement") is entered into and made effective as of the latest date set forth on the signature page of this Agreement (the "**effective date**") by and between the Sonoma County Fire District ("**District**"), on the one hand, and Tucker Bierbaum M.D., an individual ("**Director**"), on the other hand, with reference to the following .

RECITALS:

A. Director is a physician duly licensed to practice medicine in the State of California ("**State**") and is qualified in the specialty of Emergency Medical Services ("**EMS**" or "**Specialty**").

B. District is formed and organized as a California Fire Protection District, as governed by California Health & Safety Code 13800 et. seq., and is a provider of EMS services. The District is in need of a physician to serve as Medical Director of its EMS services ("**Program**").

C. District desires to contract with Director to serve in such capacity, and Director desires to so contract with District.

D. District and Director are not parties to any other agreements.

E. District has determined that there is a community need for the services of Director based upon the fact that there is a requirement that the District ensure oversight of the Program.

F. District shall be inclusive of the Sonoma County Fire District and shall include the Russian River Fire Protection District and the Bodega Bay Fire Protection District which will become annexed by the District effective July 1, 2020.

Now, THEREFORE, in consideration of the premises and the mutual covenants herein set forth, the parties agree as follows:

1. RESPONSIBILITIES OF DIRECTORS.

a. Services: During the term of this Agreement, Director shall serve as Medical Director of the Program (the "**Services**"), and shall perform the duties and obligations set forth hereinafter and such additional duties and obligations as are set forth in Exhibit A attached hereto and made a part hereof. The Director shall provide such other services as are reasonably requested by the District and are consistent with the responsibilities of a medical director.

b. Coordination of Services: District, through its Fire Chief, or designee, ("**Administrator**"), and Director shall coordinate their activities in connection with the Services, and Director shall inform the Administrator of any extended periods (i.e., one week or more) during which Director will be unavailable due to vacation, professional meetings or other personal or professional commitments. It is understood and agreed by the parties that Director will be unavailable for no more than four weeks total per year.

c. Access to Records: As an independent contractor of District, Director

shall, in accordance with 42 U.S.C. §1395(v)(1)(I) and 42. C.F.R. Part 420, Subpart D §420.300 et seq., until the expiration of four (4) years after the furnishing of Medicare reimbursable services pursuant to this Agreement, upon proper written request, allow the Comptroller General of the United States, the Secretary of Health and Human Services, and their duly authorized representatives access to this Agreement and to Director's books, documents and records necessary to certify the nature and extent of costs of Medicare reimbursable services provided under this Agreement. In accordance with such laws and regulations, if Medicare reimbursable services provided by Director under this Agreement are carried out by means of a subcontract with an organization related to Director, and such related organization provides the services at a value or cost of Ten Thousand Dollars (\$10,000) or more over a twelve (12) month period, then the subcontract between Director and the related organization shall contain a clause comparable to the clause specified in the preceding sentence.

d. **Time Records:** Director is paid a monthly rate for work performed under this Agreement that does not exceed 8 hours in one month. Director shall record and promptly submit a time sheet for any work performed in excess of 8 hours in a single month. The time sheet shall clearly define all information pertaining to Director's performance of duties under this Agreement.

e. **Business & Professions Code Section 805 Reporting.** In accordance with Section 805 of the California Business & Professions Code, Director shall draft and file a report with the relevant agency (i.e. California Medical Board) whenever any of the following actions are taken as a result of a determination by the District's peer review body:

- (i) a licentiate's application for staff privileges or membership is denied or rejected for a medical disciplinary cause or reason;
- (ii) a licentiate's membership, staff privileges, or employment is terminated or revoked for a medical disciplinary cause or reason;
- (iii) restrictions are imposed, or voluntarily accepted, on staff privileges, membership, or employment for a cumulative total of thirty (30) days or more for any 12-month period, for a medical disciplinary cause or reason.

The report shall be filed within fifteen (15) days after the effective date of the denial, termination, restriction, resignation, or leave of absence, or after the exhaustion of administrative procedures, without regard to any filing for judicial review. Director shall also file a report within fifteen (15) days following the imposition of summary suspension of staff privileges, membership, or employment, if the summary suspension remains in effect for a period in excess of fourteen (14) days.

The information to be included in the report shall include the name of the licentiate involved, a description of the facts and circumstances of the medical disciplinary cause

or reason, and any other relevant information deemed appropriate by the reporter. A copy of this report shall also be provided to the licentiate involved.

f. **Accreditation.** Director shall assist District in obtaining and maintaining any and all licenses, permits and other authorization, plus achieving accreditation standards, which are dependent upon, or applicable to, in whole or in part, the Services under this Agreement.

g. **Conflict of Interest.** Director shall inform District of any other arrangements which may present a conflict of interest or materially interfere with Director ' s performance of his duties under this Agreement. In the event Director pursues conduct, which does, in fact, constitute a conflict of interest or which materially interferes with (or is reasonably anticipated to interfere with) Director's performance under this Agreement, District may exercise its rights and privileges under Section 5 below. In addition, if requested to do so by District, Director shall complete and file a "Statement of Economic Interest" with District disclosing Director's financial interest.

2. **REPRESENTATIONS AND WARRANTIES.** Director represents and warrants to District, upon execution and throughout the term of this Agreement, as follows:

a. Director is not bound by any agreement or arrangement which would preclude Director from entering into, or from fully performing the services required under, this Agreement;

b. Director's licenses to practice medicine in the State or in any other jurisdiction have never been denied, suspended, revoked, terminated, voluntarily relinquished under threat of disciplinary action or restricted in any way except as previously reported to the District;

c. Director' s medical staff privileges at any health care facility have never been denied, suspended, revoked, terminated, voluntarily relinquished under threat of disciplinary action or made subject to terms of probation or any other restriction except as previously reported to the District;

d. Director shall perform the services required hereunder in accordance with:

- (1) All applicable federal, state and local laws, rules and regulations;
- (2) All applicable standards of the Joint Commission on Accreditation of Healthcare Organizations or other relevant accrediting organizations; and
- (3) All applicable bylaws, rules and regulations of District and its medical staff;

e. Director has not in the past conducted and is not presently conducting, Director's medical practice in such a manner as to cause Director to be suspended, excluded, barred or sanctioned under the Medicare or Medicaid Programs or any government licensing

agency, and has never been convicted of an offense related to health care, or listed by a federal agency as debarred, excluded or otherwise ineligible for federal program participation; and

f. Director shall maintain throughout the term of this Agreement, an unrestricted license to practice medicine in the State and staff membership at District.

3. RELATIONSHIP OF THE PARTIES.

a. **INDEPENDENT CONTRACTOR.** In performing the services herein specified, Director is acting as an independent contractor, and shall not be considered an employee of District. It is agreed and acknowledged by the parties that, as an independent contractor, Director retains the right to engage in the private practice of medicine, and nothing in this Agreement shall be interpreted as limiting or restricting that right in any way. In no event shall this Agreement be construed as establishing a partnership or joint venture or similar relationship between the parties hereto, and nothing herein contained shall be construed to authorize either party to act as agent for the other. Director shall be liable for Director's own debts, obligations, acts and omissions, including the payment of all withholding, social security and other taxes and benefits. As an independent contractor, Director is responsible for filing such tax returns and paying such self-employment taxes as may be required by law or regulations. Director shall not be subject to any District policies solely applicable to District's employees and shall not be eligible for any employee benefit plan offered by District. In the event that this independent contractor relationship is determined by tax authorities to constitute an employment relationship, Director hereby waives, for the period prior to the date such determination becomes final, any and all claims to coverage under District pension, profit-sharing, health, dental, welfare or similar type plans which are generally limited to District employees, unless otherwise agreed by District in writing.

b. **Tax Reporting.** In addition to filing an IRS Form 1099-MISC for benefits payable under this Agreement, pursuant to California law, District shall report on Form DE 542 to the State Employment Development Department within twenty (20) days of either making payments totaling Six Hundred Dollars (\$600.00) or more; OR entering into a contract for Six Hundred Dollars (\$600.00) or more with an independent contractor in any calendar year, whichever is earlier. District will report the following District information:

- (i) Federal employer identification number
- (ii) California employer account number
- (iii) Business name, address, and telephone number.

In addition, District will report Director's full name, Social Security number, address, effective date of contract, the contract termination date or indicate whether it is an ongoing contract, and the amount of consideration provided for in the contract.

4. **TERM.** The initial term of this Agreement ("**Initial Term**") shall be for a period of one (1) year, commencing on the **effective date** and ending one year thereafter. Thereafter, the term shall be extended for additional one (1) year terms until it is terminated in accordance with Section 5 below.

5. **TERMINATION.**

a. **Termination Without Cause.** Either party may, in their sole discretion, terminate this Agreement without cause by giving the other party at least thirty (30) days' prior written notice. If such notice is given by District, District may, in its sole discretion, at any time prior to the effective date of such termination, remove Director from Director's position hereunder, as long as District continues to pay Director all compensation due Director under this Agreement until the effective date of such termination.

b. **Termination for Breach.** Either party may terminate this Agreement upon breach by the other party of any material provision of this Agreement, provided such breach continues for fifteen (15) days after receipt by the breaching party of written notice of such breach from the non-breaching party.

c. **Immediate Termination by District:** District may terminate this Agreement immediately by written notice to Director upon the occurrence of any of the following events:

(1) The denial, suspension, revocation, termination, restriction, lapse or voluntary relinquishment (under threat of disciplinary action) of Director's membership or any privilege at the District, or of Director's license to practice medicine in the State;

(2) The denial, suspension, revocation, termination, relinquishment (under threat of disciplinary action) or restriction of Director's medical staff privileges at any health care facility other than District, or of Director's license to practice medicine in any jurisdiction other than the State;

(3) The death of Director;

(4) The termination, revocation, restriction or relinquishment of Director's Drug Enforcement Agency number;

(5) The failure of Director to make a timely disclosure pursuant to Paragraph 10 hereof;

(6) Conduct by Director which in the sole discretion of District would be deemed prejudicial or adverse to the best interest and welfare of District, the Facility or its patients;

(7) Breach by Director of the confidentiality provisions hereof;

(8) The failure by Director to maintain the insurance required under this Agreement; or

(9) Director's conviction of an offense related to health care, or the listing of Director by a federal agency as being debarred, excluded or otherwise ineligible for federal program participation.

d. **Effect of Termination.** As of the effective date of termination of this Agreement, neither party shall have any further rights or obligations hereunder except for rights and obligations accruing prior to such effective date of termination or arising as a result of any breach of this Agreement. Notwithstanding the foregoing, the following paragraphs shall survive the expiration or other termination of this Agreement, regardless of the cause of such expiration or termination: i.e., 3, 8, 11 and 13.

6. COMPENSATION.

a. For services rendered under this Agreement, District shall pay Director as full compensation for Services hereunder, the sum of \$1,500.00 per month. It is estimated that the services will require 6 hours per month. For hours worked in excess of 8 hours per month, Director shall receive \$250.00 per hour. Compensation shall be paid on the fifteenth (15th) day of the month following the month in which services are rendered. Notwithstanding the foregoing, no compensation shall be payable to Director for any Services for which Director has not submitted the documentation required under Paragraph 1 .d. of this Agreement.

b. It is acknowledged by the parties hereto that while the parties estimate the time required to perform directorship duties herein is approximately thirty (30) hours per month, the actual time will vary from time to time, but as to the tasks to be performed and the time likely to be required to perform such tasks, the aforesaid compensation is the parties' best estimate of fair market value.

c. Director shall not bill or assert any claim for payment against any patient for services performed by Directors under this Agreement.

7. EQUIPMENT, SUPPLIES, ETC. District shall provide and maintain all customary and necessary equipment, supplies, maintenance, utilities and personnel in the Service. The parties acknowledge that the Service, as presently equipped, maintained and staffed, is satisfactory. The selection, deletion and purchasing of additional or replacement equipment and the selection, removal and retention of personnel shall be the exclusive function of District, after consultation with the Director when reasonably possible.

8. CONFIDENTIALITY.

a. **District Information.** Director recognizes and acknowledges that, by virtue of entering into this Agreement and providing services to District hereunder, Director may have access to certain information of District that is confidential and constitutes valuable, special and unique property of District. Director agrees that Director will not at any time, either during or subsequent to the term of this Agreement, disclose to others, use, copy or permit to be copied, without District's express prior written consent, except pursuant to Director's duties hereunder, any confidential or proprietary information of District, including, but not limited to, information which concerns District patients, costs, prices and treatment methods at any time used, developed or made by District, and which is not otherwise available to the public.

b. **Terms of this Agreement.** Except for disclosure to Director's legal counsel, accountant or financial advisors (none of whom shall be associated or affiliated in any way with District or any of its affiliates), Director shall not disclose the terms of this Agreement

to any person who is not a party or signatory to this Agreement, unless disclosure thereof is required by law or otherwise authorized by this Agreement or consented to by District. Unauthorized disclosure of the terms of this Agreement shall be a material breach of this Agreement and shall provide District with the option of pursuing remedies for breach or immediate termination of this Agreement in accordance with Paragraph 5 hereof.

c. **Patient Information.** Director shall not disclose to any third party, except where permitted or required by law, or where such disclosure is expressly approved by District in writing, any patient or medical record information regarding District patients, and Director shall comply with all federal and state laws and regulations, and all rules, regulations and policies of District and its Medical Staff, regarding the confidentiality of such information. Director acknowledges that in receiving or otherwise dealing with any records or information from District about District patients receiving treatment for alcohol or drug abuse, Director is fully bound by the provisions of the federal regulations governing Confidentiality of Alcohol and Drug Abuse Patient Records (42 C.F.R. Part 2, as amended from time to time).

In addition, Director and Director's representatives, agents and employees (collectively, "Director") shall not use or disclose any protected health information and individually identifiable health information, as defined in 45 CFR Part 164 (collectively, the "**Protected Health Information**"), concerning a patient other than as permitted by this Agreement or provisions of the federal privacy regulations (the "**Federal Privacy Regulations**") and the federal security standards (the "**Federal Security Regulations**") as contained in 45 CFR Part 164. Director will implement appropriate safeguards to prevent the use or disclosure of a patient's Protected Health Information other than as provided for by this Agreement. Director will promptly report to Facility any use or disclosure of a patient's Protected Health Information not provided for by this Agreement of which Director becomes aware. In the event Director, with Facility's approval, contracts with any subcontractors or agents to whom Director provides a patient's Protected Health Information received from Director, Director shall include provisions in such agreements whereby the subcontractor and agent agree to the same restrictions and conditions that apply to Director with respect to such patient's Protected Health Information. Director will make his internal practices, books, and records relating to the use and disclosure of a patient's Protected Health Information available to the Secretary of Health and Human Services to the extent required for determining compliance with the Federal Privacy Regulations and the Federal Security Regulations. Notwithstanding the foregoing, no attorney-client, accountant-client, or other legal privilege shall be deemed waived by Director or Facility by virtue of this paragraph.

d. **Survival.** The provisions of this Paragraph 8 shall survive expiration or other termination of this Agreement, regardless of the cause of such termination.

9. **INSURANCE AND INDEMNIFICATION.**

a. **Insurance.** Director shall maintain, at all times, professional liability insurance with a company or companies approved by District, with limits of not less than One Million Dollars (\$1,000,000.00) per occurrence and Three Million Dollars (\$3,000,000) per annum. Said insurance shall provide that District shall receive not less than twenty (20) days' notice prior to any cancellation or reduction of coverage. Prior to the commencement of this

Agreement and from time to time thereafter at the request of District, Director shall provide District with certificates of insurance evidencing the foregoing coverages and provisions.

b. **Directors Indemnification.** Director, on behalf of Director's self and Director's heirs, executors, administrators, agents and representatives (collectively, "Director") shall indemnify, reimburse and hold harmless District and its officers, directors, employees, affiliates, subsidiaries, agents and representatives (collectively, "District"), against any claims, actions, liabilities, damages and expenses, including, without limitation, reasonable attorneys' fees, incurred by District in defending or compromising actions brought or claims made against District (i) by any person or entity arising out of or related to the alleged acts or omissions of Director or Director's employees in connection with the alleged performance or non-performance of duties by Director pursuant to this Agreement, including all amendments thereto; and (ii) by a current or former officer, director, employee, shareholder or agent of Director allegedly arising out of or related in any way to the execution, performance, termination or expiration of this Agreement, including all amendments thereto .

10. REQUIRED DISCLOSURES. Director shall notify the District, in writing, within three (3) days after any of the following events occur:

a. The license to practice medicine of Director in the State or any other jurisdiction lapses or is denied, suspended, revoked, terminated, relinquished or made subject to terms of probation or other restriction;

b. The medical staff privileges of Director at any health care facility are denied, suspended, revoked, terminated, voluntarily relinquished (under threat of disciplinary action) or made subject to terms of probation or other restriction;

c. Director is required to pay damages in any malpractice action by way of judgment or settlement;

d. Director becomes the subject of a disciplinary or other proceeding or action before any governmental, professional, medical staff or peer review body;

e. The Drug Enforcement Agency number of Director is revoked, terminated, restricted or relinquished for cause; or

f. An event occurs that substantially interrupts all or a portion of Director's professional practice or that materially adversely affects Director's ability to perform his obligations hereunder; or

g. The conviction of Director of an offense related to health care or the listing of Director by a federal agency as being debarred, excluded or otherwise ineligible for federal program participation.

11. ARBITRATION. Any dispute or controversy arising under, out of or in connection with, or in relation to this Agreement, or any amendment hereof, or the breach hereof shall be determined and settled by binding arbitration in the County of Sonoma, California, in accordance with the American Health Lawyers Association Alternative Dispute Resolution Service Rules of

Procedure for Arbitration and applying the internal laws of the State of California. Any award rendered by the arbitrator shall be final and binding upon each of the parties, and judgment thereon may be entered in any court having jurisdiction thereof. The costs shall be borne equally by both parties. During the pendency of any such arbitration and until final judgment thereon has been entered, this Agreement shall remain in full force and effect unless otherwise terminated as provided hereunder. The provisions of this Paragraph shall survive expiration or other termination of this Agreement regardless of the cause of such termination.

12. ENTIRE AGREEMENT; MODIFICATION. This Agreement contains the entire understanding of the parties with respect to the subject matter hereof and supersedes all prior agreements, oral or written, and all other communications between the parties relating to such subject matter. This Agreement may not be amended or modified except by mutual written agreement.

13. GOVERNING LAW. This Agreement shall be construed in accordance with the laws of the State of California.

14. COUNTERPARTS. This Agreement may be executed in one (1) or more counterparts, all of which together shall constitute only one (1) Agreement.

15. NOTICES. All notices hereunder shall be in writing, delivered personally, by certified or registered mail, return receipt requested, or by overnight courier, and shall be deemed to have been duly given when delivered personally or when deposited in the United States mail, postage prepaid, or deposited with the overnight courier addressed as follows:

If to District: Russian River Fire Protection District
 14100 Armstrong Woods Road
 Guerneville, CA 95446
 Attn: Fire Chief

If to Director: Tucker Bierbaum, M.D.

or to such other persons or places as either party may from time to time designate by written notice to the other.

16. WAIVER. A waiver by either party of a breach or failure to perform hereunder shall not constitute a waiver of any subsequent breach or failure.

17. CAPTIONS. The captions contained herein are used solely for convenience and shall not be deemed to define or limit the provisions of this Agreement.

18. ASSIGNMENT; BINDING EFFECT. Director shall not assign or transfer, in whole or in part, this Agreement or any of Director's rights, duties or obligations under this Agreement without the prior written consent of District, and any assignment or transfer by Director without such consent shall be null and void. This Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective heirs, representatives, successors and permitted

assigns. This Agreement is assignable by District without consent, provided that the District provides prompt written notice of the assignment.

19. **REFERRALS.** The parties acknowledge that none of the benefits granted Director are conditioned on any requirement that Director make referrals to, be in a position to make or influence referrals to, or otherwise generate business for District. The parties further acknowledge that Director is not restricted from establishing staff privileges at, referring any service to, or otherwise generating any business for any other facility of Director's choosing.

20. **EXECUTION OF AGREEMENT.** This Agreement shall not become effective or in force until all the required signatories below have executed this Agreement.

THE PARTIES HERETO have executed this Agreement as of the latest date set forth below.

"DISTRICT":	"DIRECTOR":
By: _____ John Nelson, Board President	By: _____ Tucker Bierbaum, M.D.
Dated: _____	Dated: _____

EXHIBIT A

DESCRIPTION OF DUTIES AND RESPONSIBILITIES.

Director represents to District that on the basis of training and experience, Director is knowledgeable in the Specialty and is qualified to perform the duties set forth below:

GENERAL DUTIES

1. Oversight of the Quality Assurance Program.
Director shall coordinate with the Quality Assurance Manager for medical care issues. The Quality Assurance Manager shall contact the Director for any issues involving clinical care or patient care that cannot be resolved at the Quality Assurance Manager's level.
2. Oversight of medical skill and knowledge base training.
Director shall coordinate with the Continuing Education manager or Training Battalion Chief for training in areas of specialized training such as advanced airway skills, needle cricothyrotomy, chest decompression, pacing, etc
3. Professional credentialing.
Director shall be responsible for maintaining proper credentialing and licensing permitting the District to purchase controlled substances.
4. Controlled substance security.
Director shall be responsible for oversight of the storage of controlled substances to include storage security, logging use of controlled substances, tracking usage, and disposal of controlled substances.

**PROPERTY TAX ALLOCATION AGREEMENT BETWEEN THE RUSSIAN RIVER
FIRE PROTECTION DISTRICT AND THE SONOMA COUNTY FIRE DISTRICT FOR
THE REORGANIZATION OF FIRE DISTRICTS IN THE WESTERN PORTION OF
SONOMA COUNTY**

This Property Tax Allocation Agreement ("Agreement") is entered into and effective April 21, 2020, between the Russian River Fire Protection District ("RRFPD") and the Sonoma County Fire District ("SCFD"), which are fire districts organized and operated pursuant to the Fire Protection District Law of 1987 (collectively referred to as the "Districts"), with respect to the following Recitals, which are incorporated as a substantive part of this Agreement.

RECITALS

WHEREAS, the Boards of Directors of the Districts, which are located in Sonoma County, California, desire to initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with California Government Code section 56000, with the Local Agency Formation Commission of the County of Sonoma ("Sonoma LAFCO") for the reorganization of the Parties as specified herein; and

WHEREAS, the Districts have agreed to initiate proceedings with Sonoma LAFCO by adoption of Concurrent Resolutions No. 19/20-03 and 2019-12, respectively effective August 14, 2019, and August 20, 2019; for a reorganization consisting of the dissolution of RRFPD and annexation of the territory in the dissolved District and to the SCFD resulting in a reorganized fire protection district which shall continue to be known as the Sonoma County Fire District; and

WHEREAS, the Districts are the primary providers of fire suppression, prevention, rescue, emergency medical services and hazardous material emergency response and other services relating to the protection of lives and property ("Fire Protection Services") within their jurisdictional areas, which boundaries are reflected and included in Exhibit "A", , attached to and incorporated into as a part of this Agreement (the "Subject Territory"); and

WHEREAS, the Subject Territory is consistent with the amended spheres of influence of the Parties approved and adopted by Sonoma LAFCO on December 4, 2019; and

WHEREAS, a portion of property tax revenues allocated by law for fire protection has supported Fire Protection Services for the Subject Territory; and,

WHEREAS, the SCFD submitted its "Application for Reorganization to Sonoma LAFCO on December 16, 2019, and

WHEREAS, the Districts are desirous of facilitating successful Fire Protection Services in the Subject Territory, should the reorganization and annexation be approved, by entering into this Agreement pursuant to Revenue and Taxation section 99.01(a)(3), relating to the real property tax revenue derived from the Subject Territory now allocated for fire protection in the Districts, and

WHEREAS, this Agreement is intended to specifically implement the proposed reorganization and annexation for the Subject Territory only.

NOW, THEREFORE, the parties agree as follows:

AGREEMENT

1. Effect of Recitals. The foregoing Recitals are incorporated into and are a part of this Agreement.

2. Definitions. For purposes of this Agreement, except as otherwise provided or unless the context otherwise requires:

(a) "Reorganization" means the dissolution of RRFPD and annexation of the territory in the dissolved District resulting in a reorganized SCFD.

(b) "ACTTC" means the Sonoma County Auditor-Controller Treasurer-Tax Collector.

(c) "Property Tax Assessed Values" means the taxable assessed values including homeowner's exemptions and excluding Aircraft as presented in the State Board of Equalization Final Utility Roll and the County Assessor's Certified Roll.

(d) "Effective Date" means the date of recordation of the LAFCO Executive Officer's Certificate of Completion for the Reorganization.

3. Allocation and Payment of Property Taxes. As soon as permitted by state statute after the Effective Date, including, but not limited to Government Code Section 54900 et seq. and Government Code Section 57204, the property tax revenues of the Subject Territory currently allocated to the Districts for Fire Protection Services shall be transferred to SCFD, subject to the following:

(a) The parties agree that the ACTTC shall make any adjustments to the allocations of property tax revenue to the Districts required by all applicable state law, which may cause the amount of the property tax revenue to be allocated to SCFD to be different from that previously allocated to the Districts. These adjustments include, but are not limited to, applicable Educational Revenue Augmentation Fund calculations or allocations, or any changes to withholdings the ACTTC may apply to property tax administration or property tax appeals.

4. Transfer of Property Taxes in Interim Period. The County shall reimburse SCFD for the prorated property tax revenues of the Subject Territory currently allocated to the Districts for the period between the Effective Date and the date the transfer required by Section 2 is permitted by state statute.

5. Local Debt Limit. Should a court determine that the payments under Sections 3 and 4 constitute County-issued debt made in violation of California Constitution Article XVI, section 18, then the Parties agree that such payments are made in satisfaction of their obligations under Revenue and Taxation Code sections 99 and 99.01. The payments will remain as annual lump sum payments made separately from the ACTTC's AB 8 allocation process.

6. Accounting. The designated representatives of County and SCFD shall have the right to audit any records and supporting documentation pertaining to the performance of this Agreement. County and SCFD shall maintain such records for a minimum of four (4) years from the Effective Date and to allow access to such records during normal business hours.

7. Termination.

(a) SCFD Reorganization. This Agreement is contingent upon the final Reorganization. Should the Reorganization as contemplated above not occur, the parties agree that this Agreement shall be null and void and no transfers of revenues will occur without a new agreement to do so.

(b) Termination Due to Invalidity. Should any material portion of this Agreement be declared invalid or inoperative by a court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect, unless enforcement of this Agreement, as so invalidated, would be unreasonable or inequitable under all the circumstances or would frustrate the purposes of this Agreement and/or the rights and obligations of the Parties hereto.

(c) Termination Due to Change in Law. Should substantial changes occur in the statutory scheme or successor statutory schemes (whether by legislative or judicial action) governing this Agreement, including but not limited to the Government Code and Revenue and Taxation Code, which negate or frustrate the fundamental tenets of this Agreement, the parties may discuss a termination or amendment of this Agreement.

8. Remedies for Breach of Agreement. The parties may exercise any remedy available to them at law or in equity for a material breach by the other party, including specific performance, injunctive relief, and writ of mandate.

9. Modification/Amendment. This Agreement may be modified or amended only by a writing duly authorized and executed by the parties to this Agreement.

10. Enforcement. The Districts and County each acknowledge that this Agreement cannot bind or limit themselves or each other or their future governing bodies in the exercise of their discretionary legislative power except as the Agreement provides. However, each binds itself that it will insofar as is legally possible, fully carry out the intent and purposes hereof, if necessary, by administrative and ministerial action independent of that legislative power and that this Agreement may be enforced by injunction or mandate or other writ to the full extent allowed by law.

11. Integration. With respect to the subject matter hereof, this Agreement is intended to be an integrated agreement and supersedes any and all previous negotiations, proposals, commitments, writings and understandings of any nature whatsoever between the Districts and the County as to the subject matter of this Agreement.

12. Notice. All notices, requests, determinations or other correspondence required or allowed by law or this Agreement to be provided by the parties shall be in writing and shall be deemed given and received when delivered to the recipient by first-class mail (or an equal or better form of delivery including electronic mail) at the following addresses:

RRFPD

Russian River Fire Protection District
14100 Armstrong Woods Road
Guerneville, CA 95446

SCFD

Sonoma County Fire District
8200 Old Redwood Highway
Windsor, CA 95492

By giving notice, either party may change its address for these purposes.

13. Third Parties. This Agreement shall not be construed as or deemed an agreement for the benefit of any third party or parties. No other person shall have any right of action based upon any provision of this Agreement.

14. Attorney's Fees and Costs. In any action to enforce the provisions of this Agreement or for breach of the Agreement, the prevailing party shall recover from the other party, in addition to any damages, injunctive or other relief, all costs reasonably incurred at, before and after trial or on appeal, including without limitation attorneys' and witness (expert and otherwise) fees, deposition costs, copying charges and other expenses.

15. Approval. The parties represent that this Agreement was approved by their respective governing boards at a properly noticed meeting.

16. Choice of Law and Venue. This Agreement shall be governed by the laws of the State of California. Venue for actions and proceedings between the parties related to this Agreement shall be in the Northern District of California for any federal action and, unless otherwise agreed by the parties, in Sonoma County Superior Court for state actions.

17. Agreement Mutually Drafted. Each party has participated jointly in the drafting of this Agreement, which each party acknowledges is the result of negotiations between the parties, and the language used in this Agreement shall be deemed to be the language chosen by the parties to express their mutual intent. If an ambiguity or question of intent or interpretation arises, then this Agreement will accordingly be construed as drafted jointly by the parties, and no presumption or burden of proof will arise favoring or disfavoring any party to this Agreement by virtue of the authorship of any of the provisions of this Agreement. The captions, headings and table of contents contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

18. Joint Defense. In the event of a third party challenge of any type to this Agreement, the parties agree to jointly defend the validity and implementation of the Agreement.

IN WITNESS WHEREOF, the parties have entered into this Property Tax Allocation Agreement in Sonoma County, California.

RUSSIAN RIVER FIRE PROTECTION DISTRICT:

President, Board of Directors, RRFPD Date

SONOMA COUNTY FIRE DISTRICT:

President, Board of Directors, SCFD Date

APPROVED AS TO FORM:

General Counsel for Districts Date

**PROPERTY TAX ALLOCATION AGREEMENT BETWEEN THE BODEGA BAY
FIRE PROTECTION DISTRICT AND THE SONOMA COUNTY FIRE DISTRICT FOR
THE REORGANIZATION OF FIRE DISTRICTS IN THE WESTERN PORTION OF
SONOMA COUNTY**

This Property Tax Allocation Agreement ("Agreement") is entered into and effective April 21, 2020, between the Bodega Bay Fire Protection District ("BBFPD") and the Sonoma County Fire District ("SCFD"), which are fire districts organized and operated pursuant to the Fire Protection District Law of 1987 (collectively referred to as the "Districts"), with respect to the following Recitals, which are incorporated as a substantive part of this Agreement.

RECITALS

WHEREAS, the Boards of Directors of the Districts, which are located in Sonoma County, California, desire to initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with California Government Code section 56000, with the Local Agency Formation Commission of the County of Sonoma ("Sonoma LAFCO") for the reorganization of the Parties as specified herein; and

WHEREAS, the Districts have agreed to initiate proceedings with Sonoma LAFCO by adoption of Concurrent Resolutions No. 2019-16, effective December 4, 2019; for a reorganization consisting of the dissolution of BBFPD and annexation of the territory in the dissolved District and to the SCFD resulting in a reorganized fire protection district which shall continue to be known as the Sonoma County Fire District; and

WHEREAS, the Districts are the primary providers of fire suppression, prevention, rescue, emergency medical services and hazardous material emergency response and other services relating to the protection of lives and property ("Fire Protection Services") within their jurisdictional areas, which boundaries are reflected and included in Exhibit "A", , attached to and incorporated into as a part of this Agreement (the "Subject Territory"); and

WHEREAS, the Subject Territory is consistent with the amended spheres of influence of the Parties approved and adopted by Sonoma LAFCO on December 4, 2019; and

WHEREAS, a portion of property tax revenues allocated by law for fire protection has supported Fire Protection Services for the Subject Territory; and,

WHEREAS, the SCFD submitted its "Application for Reorganization to Sonoma LAFCO on December 16, 2019, and

WHEREAS, the Districts are desirous of facilitating successful Fire Protection Services in the Subject Territory, should the reorganization and annexation be approved, by entering into this Agreement pursuant to Revenue and Taxation section 99.01(a)(3), relating to the real property tax revenue derived from the Subject Territory now allocated for fire protection in the Districts, and

WHEREAS, this Agreement is intended to specifically implement the proposed reorganization and annexation for the Subject Territory only.

NOW, THEREFORE, the parties agree as follows:

AGREEMENT

1. Effect of Recitals. The foregoing Recitals are incorporated into and are a part of this Agreement.

2. Definitions. For purposes of this Agreement, except as otherwise provided or unless the context otherwise requires:

(a) "Reorganization" means the dissolution of BBFPD and annexation of the territory in the dissolved District resulting in a reorganized SCFD.

(b) "ACTTC" means the Sonoma County Auditor-Controller Treasurer-Tax Collector.

(c) "Property Tax Assessed Values" means the taxable assessed values including homeowner's exemptions and excluding Aircraft as presented in the State Board of Equalization Final Utility Roll and the County Assessor's Certified Roll.

(d) "Effective Date" means the date of recordation of the LAFCO Executive Officer's Certificate of Completion for the Reorganization.

3. Allocation and Payment of Property Taxes. As soon as permitted by state statute after the Effective Date, including, but not limited to Government Code Section 54900 et seq. and Government Code Section 57204, the property tax revenues of the Subject Territory currently allocated to the Districts for Fire Protection Services shall be transferred to SCFD, subject to the following:

(a) The parties agree that the ACTTC shall make any adjustments to the allocations of property tax revenue to the Districts required by all applicable state law, which may cause the amount of the property tax revenue to be allocated to SCFD to be different from that previously allocated to the Districts. These adjustments include, but are not limited to, applicable Educational Revenue Augmentation Fund calculations or allocations, or any changes to withholdings the ACTTC may apply to property tax administration or property tax appeals.

4. Transfer of Property Taxes in Interim Period. The County shall reimburse SCFD for the prorated property tax revenues of the Subject Territory currently allocated to the Districts for the period between the Effective Date and the date the transfer required by Section 2 is permitted by state statute.

5. Local Debt Limit. Should a court determine that the payments under Sections 3 and 4 constitute County-issued debt made in violation of California Constitution Article XVI, section 18, then the Parties agree that such payments are made in satisfaction of their obligations under Revenue and Taxation Code sections 99 and 99.01. The payments will remain as annual lump sum payments made separately from the ACTTC's AB 8 allocation process.

6. Accounting. The designated representatives of County and SCFD shall have the right to audit any records and supporting documentation pertaining to the performance of this Agreement. County and SCFD shall maintain such records for a minimum of four (4) years from the Effective Date and to allow access to such records during normal business hours.

7. Termination.

(a) SCFD Reorganization. This Agreement is contingent upon the final Reorganization. Should the Reorganization as contemplated above not occur, the parties agree that this Agreement shall be null and void and no transfers of revenues will occur without a new agreement to do so.

(b) Termination Due to Invalidity. Should any material portion of this Agreement be declared invalid or inoperative by a court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect, unless enforcement of this Agreement, as so invalidated, would be unreasonable or inequitable under all the circumstances or would frustrate the purposes of this Agreement and/or the rights and obligations of the Parties hereto.

(c) Termination Due to Change in Law. Should substantial changes occur in the statutory scheme or successor statutory schemes (whether by legislative or judicial action) governing this Agreement, including but not limited to the Government Code and Revenue and Taxation Code, which negate or frustrate the fundamental tenets of this Agreement, the parties may discuss a termination or amendment of this Agreement.

8. Remedies for Breach of Agreement. The parties may exercise any remedy available to them at law or in equity for a material breach by the other party, including specific performance, injunctive relief, and writ of mandate.

9. Modification/Amendment. This Agreement may be modified or amended only by a writing duly authorized and executed by the parties to this Agreement.

10. Enforcement. The Districts and County each acknowledge that this Agreement cannot bind or limit themselves or each other or their future governing bodies in the exercise of their discretionary legislative power except as the Agreement provides. However, each binds itself that it will insofar as is legally possible, fully carry out the intent and purposes hereof, if necessary, by administrative and ministerial action independent of that legislative power and that this Agreement may be enforced by injunction or mandate or other writ to the full extent allowed by law.

11. Integration. With respect to the subject matter hereof, this Agreement is intended to be an integrated agreement and supersedes any and all previous negotiations, proposals, commitments, writings and understandings of any nature whatsoever between the Districts and the County as to the subject matter of this Agreement.

12. Notice. All notices, requests, determinations or other correspondence required or allowed by law or this Agreement to be provided by the parties shall be in writing and shall be deemed given and received when delivered to the recipient by first-class mail (or an equal or better form of delivery including electronic mail) at the following addresses:

RRFPD

Bodega Bay Fire Protection District
P.O. Box 6
510 Highway One
Bodega Bay, CA 94923

SCFD

Sonoma County Fire District
8200 Old Redwood Highway
Windsor, CA 95492

By giving notice, either party may change its address for these purposes.

13. Third Parties. This Agreement shall not be construed as or deemed an agreement for the benefit of any third party or parties. No other person shall have any right of action based upon any provision of this Agreement.

14. Attorney's Fees and Costs. In any action to enforce the provisions of this Agreement or for breach of the Agreement, the prevailing party shall recover from the other party, in addition to any damages, injunctive or other relief, all costs reasonably incurred at, before and after trial or on appeal, including without limitation attorneys' and witness (expert and otherwise) fees, deposition costs, copying charges and other expenses.

15. Approval. The parties represent that this Agreement was approved by their respective governing boards at a properly noticed meeting.

16. Choice of Law and Venue. This Agreement shall be governed by the laws of the State of California. Venue for actions and proceedings between the parties related to this Agreement shall be in the Northern District of California for any federal action and, unless otherwise agreed by the parties, in Sonoma County Superior Court for state actions.

17. Agreement Mutually Drafted. Each party has participated jointly in the drafting of this Agreement, which each party acknowledges is the result of negotiations between the parties, and the language used in this Agreement shall be deemed to be the language chosen by the parties to express their mutual intent. If an ambiguity or question of intent or interpretation arises, then this Agreement will accordingly be construed as drafted jointly by the parties, and no presumption or burden of proof will arise favoring or disfavoring any party to this Agreement by virtue of the authorship of any of the provisions of this Agreement. The captions, headings and table of contents contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

18. Joint Defense. In the event of a third party challenge of any type to this Agreement, the parties agree to jointly defend the validity and implementation of the Agreement.

IN WITNESS WHEREOF, the parties have entered into this Property Tax Allocation Agreement in Sonoma County, California.

BODEGA BAY FIRE PROTECTION DISTRICT:

E. M. M. M. M. 4/14/2020
President, Board of Directors, BBFPD Date

SONOMA COUNTY FIRE DISTRICT:

President, Board of Directors, SCFD Date

APPROVED AS TO FORM:

General Counsel for Districts Date

RESOLUTION OF THE SONOMA COUNTY FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA, ADOPTING A CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code sections 81000 et seq., requires state and local government agencies to adopt Conflict of Interest Codes and review them biennially to determine if an amendment is required, and

WHEREAS, the Fair Political Practices Commission has adopted a regulation, 2 California Code of Regulations. Section 18730, which contains the terms of a standard Conflict of Interest Code and which can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments to the Political Reform Act, and

WHEREAS, the District wishes to adopt this standard code and its designation of which officers and employees should disclose financial interests and description of which interests must be disclosed, and

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The terms of 2 California Code of Regulations Section 18730 and any amendments to it, duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Appendix A and Appendix B, in which members and employees are designated and disclosure categories are set forth, constitute the Conflict of Interest Code of the Sonoma County Fire District, and

2. Pursuant to Section 4 of the standard code, board members shall file statements of economic interest with the District Clerk, who shall retain a copy and forward the original for filing with the Clerk of the Sonoma County Board of Supervisors. Designated employees shall file statements with the District Clerk who shall retain them at the main place of business of the District. Any District board member or other designated employee already required to submit a disclosure statement (Form 700) pursuant to Government Code section 87203 may submit a copy of that statement in lieu of any filing required by this code provided that no additional disclosure would be required by this code.

THE FOREGOING RESOLUTION was introduced by Director _____ who moved its adoption, seconded by Director _____, and passed by the Board of Directors of the Sonoma County Fire District this 21st day of April 2020.

Director Klick ____, Director Nelson ____, Director Treanor ____,
Director Tognozzi ____, Director Briare ____, Director Hamann ____,

Director So ____

AYES ____

NOES ____

ABSENT/NOT VOTING ____

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

Attested:

Signature: _____
Kathy Washington- Secretary of the Board

APPENDIX A

<u>Designated Positions</u>	<u>Disclosure categories</u>
Member of the Board of Directors	1
Fire Chief	1
Secretary/Clerk of the Board	1
Battalion Chief/Fire Marshal	1
Battalion Chief	2
Finance Manager	1
Legal Counsel	1
Consultants	*

* Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following:

The Chairman may determine in writing that a particular consultant, although in a "designated position" is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of the disclosure requirements. The Chairman's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

APPENDIX B

Disclosure Categories¹

The terms *italicized* below have specific meaning under the Political Reform Act. In addition, the financial interests of a spouse, domestic partner and dependent children of the public official holding the designated position may require reporting. Consult the instructions and reference pamphlet of the Form 700 for explanation.

Category 1 – BROADEST DISCLOSURE

[SEE FORM 700 SCHEDULES A-1, A-2, B, C, D and E]

- (1) All sources of *income, gifts, loans and travel payments*;
- (2) All *interests in real property*; and
- (3) All *investments and business positions in business entities*.

Category 2 – REAL PROPERTY

[SEE FORM 700 SCHEDULE B]

All *interests in real property*, including *interest in real property* held by *business entities* and trusts in which the public official holds a business position or has an *investment* or other financial interests.

¹Only investments in and sources of income from business entities, and sources of income, which do business in the geographic area of the Sonoma County Fire District, or real property interests located in the District, need to be reported.

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY FIRE DISTRICT OF SONOMA COUNTY, APPROVING A DOCUMENT DESCRIBING COMPENSATION AND BENEFITS FOR DEPUTY CHIEFS

WHEREAS the Board of Directors of the Sonoma County Fire District ("District") periodically considers compensation and benefits for its Deputy Chiefs.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the District hereby approves the document attached hereto as Exhibit "A" and incorporated herein, describing compensation and benefits for the Deputy Chiefs for a period commencing May 1, 2020 and remaining in effect until any amendments are agreed upon; and

BE IT FURTHER RESOLVED that the Board of Directors of the District directs its President to implement and administer the provisions set forth in Exhibit "A."

The above and foregoing resolution was introduced by Director _____, who moved its adoption, seconded by Director _____, and adopted by the following vote:

Director Klick ____, Director Nelson ____, Director Treanor ____,
Director Tognozzi ____, Director Briare ____, Director Hamann ____,
Director So ____

AYES ____ NOES ____ ABSENT/NOT VOTING ____

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

Attested:

Signature: _____
Kathy Washington- Secretary of the Board

Deputy Chief



COMPENSATION & BENEFITS

Effective Date: May 1, 2020

TABLE OF CONTENTS

Topic	Page
Introduction	3
Effective Date	3
Work Periods, Employment Status, Salaries, Other Compensation Work Period Employment Status Salaries Mandated Staffing Period Pay Battalion Chief Coverage Pay On-Call / Stand-by Pay Out of Classification Pay (OOCF) Jury Duty Differed Compensation	3
Retirement	4
Paid Time Off Sick Leave Bereavement Leave Vacation Holidays Administrative Leave	4
Benefits / Insurance Medical Dental Vision Life Disability CSFA Dues	5
Employee Rights	6
Management Rights	6
Other Provisions Uniforms Continuing Education / Tuitions District Owned Vehicles	6
Appendix A	7

INTRODUCTION

This document reflects the salary, benefits, and working conditions for the full-time Deputy Chiefs.

- Deputy Chief – Operations (1)
- Deputy Chief – Administrative / Support (1)

EFFECTIVE DATE

May 1, 2020

EMPLOYMENT STATUS, WORK PERIODS, SALARIES, OTHER COMPENSATIONS

Employment Status

Position	Typical Work Week	Status
Deputy Chief – Support	40 / Week	Salary Exempt
Deputy Chief - Operations	40 / Week	Salary Exempt

Work Periods

Deputy Chiefs typically work a standard work week (Monday – Friday). Deputy Chiefs may vary their arrival and/or departure times (and other times during the workday) upon approval from the Fire Chief. (Flex Schedule).

Salaries

Salaries are set forth in the salary scheduled attached to this document as Appendix A.

Out of District Mutual Aid Assignment Limitations and Pay

Deputy Chiefs are permitted to respond for a total of 21 days per year on an out of district mutual aid assignment without prior approval from the fire chief. Additional out of district mutual aid assignments will require prior approval from the Fire Chief. Deputy Chiefs shall be paid overtime for any hours worked beyond their normal hours, portal to portal, in accordance with current OES rate letter.

Mandated Staffing Periods Pay

All district staff may be subject to emergency recall or may be summoned back to work by the Fire Chief during a State of Emergency (aka: “mandatory call back”). All district staff including those exempt from overtime shall be compensated hour for hour beginning with the initiation of the mandatory staffing period to the release of staff after mandatory staffing periods and shall receive time and one-half (1.5) for mandated recall hours outside normal work hours.

Battalion Chief Coverage Pay

In the event a battalion shift (A, B, or C shift) cannot be filled and the hire back procedure has been exhausted, the Deputy Chief who covers the Battalion Chief shift shall receive \$588 for a weekday shift, \$1176 for a weekend or holiday shift.

On Call / Stand-by Pay (“Duty Chief” assignment)

Deputy Chiefs shall receive \$150 per day stand-by pay when required to work a Duty Chief assignment (24 hours on-call) and shall be paid time and one-half (1.5) portal to portal when responding to an emergency or an emergent need of the district after normal business hours. Duty Chiefs shall respond to the following types of incidents: 2nd alarm working structure or vegetation fire; active hazardous

materials incident; active water rescue; multi-casualty incident, in the absents of the on-duty Battalion Chief, or when summoned by the on-duty battalion chief. Refer to Duty Chief policy for specifics.

Out of Classification Pay (OOC)

A Deputy Chief assigned by the Fire Chief (or Board of Directors) as Acting Fire Chief shall receive 5% OOC commencing on the fifth day (5th) of the day of the OOC assignment forward and continuously up to the point when the Fire Chief becomes available.

Jury Duty

In the event of a jury summons, no deduction will be made from the salary of any employee while serving on jury duty. Employee is to return to work immediately following a release from jury duty if jury duty concludes during a work period.

Differed Compensation

The District will contribute up to \$175 per pay period, dollar for dollar to match towards the Deputy Chief's contribution (PERS 457) plan, provided the Deputy Chief contributes at least \$175 per month to his/her deferred compensation plan.

RETIREMENT

Retirement

Retirement benefits for all employees covered in this agreement shall be provided by the California Public Employees' Retirement System (CalPERS). The retirement formula shall be 2.7 percent @ 55. (Public Employees' Pension Reform Act (PEPRA / Classic). New CalPERS members 2.7 percent @ 57. Employee pays 12 percent employee contribution

In lieu of the CalPERS Sick Leave Credit, the employee may choose to have the District pay the employee thirty percent (30%) of all unused sick leave accrued by the employee at the time of retirement based on the employee's hourly rate of pay inclusive of applicable incentives.

Retirement Medical

For an employee hired as a chief officer prior to October 1, 2013, the district shall offer medical insurance to the qualified retired employee and their legal domestic partner¹, subject to the following restrictions:

- The employee retires with a minimum of 20 years full-time continuous service with the district²;
- The employee obligates to pays 10% of the premium (district pays 90% of employee premium);
- The employee and his/her legal domestic partner are not otherwise provided any other health insurance.

PAID TIME OFF

Sick Leave

Deputy Chiefs accumulate sick leave at the rate ten (10) hours month up to and including the

¹ As defined by the State of California and the Internal Revenue Service

² Service with "the district" includes full-time permanent service with a previous agency annexed or annexing (absorbed) the current by the District (aka: RVFPD, WFPD, SCFD)

fifteenth (15th) year of service. The accrual rates shall increase to sixteen (16) hours per month beginning with the sixteenth (16th) year of service. The District shall pay an employee 30% of any unused sick leave accrued by the employee at the time of separation from the district (other than retirement) based on the employees' hourly rate of pay. The district may require a doctor's note for four (4) or more consecutive days off sick leave.

Bereavement Leave

Deputy Chiefs shall be allowed three (3) consecutive days off with pay, in the event of a death in the immediate family, which shall include the employees' existing spouse, child, step or foster child, mother, father, mother-in-law, father-in-law, brother, sister, grandparents, step parents, foster parents, or any close relative residing in the employee's household. Bereavement leave applies only in instances where the employee attends the funeral or is required to make funeral arrangements. The district may require substantiation of the death.

Vacation

0 – 5 Years	8 hours per month
6 – 9 Years	10 hours per month
10 – 15 Years	13 hours per month
16 or more years	17 hours per month

Maximum Allowable Accumulated Vacation

Deputy Chiefs accrue vacation monthly. Accrued vacation hours in excess of the amount accrued in two years, shall be paid to employee upon the employees hire anniversary date.

Holidays

Deputy Chiefs recognize the following holidays plus one "floating holiday." If the holiday falls on a weekend day, the following Monday may be taken off. Floating holidays do not transfer year to year and have no cash value.

New Year's Day	Marin Luther King Jr. Day
Presidents Day	Memorial Day
Independence Day	Labor Day
Veterans Day	Thanksgiving Day
Friday after Thanksgiving Day	Christmas Eve
Christmas Day	Floating Holiday

Administrative Leave

Deputy Chiefs shall receive sixty (60) hours of administrative leave per calendar year. Administrative leave hours do not transfer year to year and have no cash value.

BENEFITS

Medical Insurance

All qualified employees and their legal dependents and domestic partners, as defined by the State of California and the Internal Revenue Service, are eligible to participate in a group medical plan provided by the District.

Regardless of the plan chosen by the individual employee, the District shall pay the actual premium charged by the approved health care provider for providing coverage to the employees and their dependents under the terms of the plan up to the following monthly maximum amounts:

Employee with no dependents	\$788/month
Employee with 1 dependent	\$1576/month
Employee with 2 or more dependents	\$2045/month

The employee may choose any plan made available to the District. The employee shall be responsible for paying the difference between the amounts listed above and the actual cost of the plan selected. Any difference shall be deducted monthly from the employee's pay.

The District offer an I.R.S. Section 125 Plan for the portion of the premiums for medical benefits that are the responsibility of the employee to pay.

Dental

All qualified employees and their legal dependents, as defined by the State of California and the Internal Revenue Service are eligible to participate in a group dental plan selected by the District. The District shall pay the actual premium charged by the approved dental insurance provider for providing coverage to the employees and their dependents under the terms of the plan up to a maximum of \$153 per employee towards the monthly premium.

Vision

All qualified employees and their dependents are eligible to participate in a group vision care plan selected by the District. The District shall pay \$9.00 towards the actual premium charged by the approved vision insurance provider for providing coverage to the employees and their dependents under the terms of the Plan.

Life Insurance

All qualified employees are eligible to participate in the life insurance program selected by the District. The District shall pay 100% of the premium for the selected plan. Employees may choose higher coverage at the expense of the employee for the difference.

Long Term Disability Insurance

All qualified employees are eligible to participate in the District's disability insurance program through CSFA. The District shall pay 100% of the actual premium charged under the terms of the program.

CSFA Dues

The District will pay 100% of CSFA dues for all employees.

Employee Rights

Deputy Chiefs shall be covered under Government Code § 3250 (Firefighter Bill of Rights).

Management rights

The District, on its own behalf and on the behalf of the taxpayers of the District, hereby retains and reserves the right, without limitation, all powers, rights, authority, duties and responsibilities conferred upon and vested in by the laws and the Constitution of the State of California and the United States including but without limiting the generality of the foregoing the right.

OTHER PROVISIONS

Uniforms

Uniforms (class A and B) shall be provided and a \$350 boot stipend as needed. The District shall also provide one polo shirt, uniform/safety jacket, and pull-over sweater, as needed.

Continuing Education and Tuitions

Deputy Chiefs are eligible for education costs reimbursements up to a maximum of \$1200 per fiscal year for work related studies at a recognized college, university, professional accreditation or as determined by the Fire Chief. Training leave is approved on a case by case basis by the Fire Chief.

District Owned Vehicles

The District shall provide a district owned (or leased) vehicle for daily business and for emergency response, incidental personal use and to take home if the Deputy Chief lives within Sonoma, Marin, Napa, or Mendocino counties. For Deputy Chiefs who live beyond Marin, Napa, or Mendocino, the Deputy Chief may drive to the closest fire station to the county boundary where he/she can leave and retrieve the vehicle. The District shall reimburse the employee for any use of his personal vehicle when used for district business. Reimbursement shall be for mileage only at the current IRS millage rate.

**Appendix A
Salary Schedule**

Position	Salary Step 1	Salary Step 2	Salary Step 3
Deputy Chief	\$168,224	\$173,271	\$178,469

Approval Signature: _____ Date: _____

**PROCLAMATION OF A LOCAL EMERGENCY FOR THE SONOMA COUNTY
FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA**

WHEREAS, California Government Code sections 8680.2, 8680.3 and 8680.9 empower the Board of Directors of the Sonoma County Fire District (District), as a “local agency”, to proclaim the existence of a local emergency under the California Disaster Assistance Act when the Governor of California determines a disaster, including, but not limited to, an epidemic such as the COVID-19 virus, presents a threat to public safety; and

WHEREAS, on March 2, 2020, the Health Officer of the County of Sonoma issued a Declaration of Local Health Emergency due to the COVID-19 virus; and the Director of Emergency Services for the County of Sonoma issued a Proclamation of Local Emergency for the County of Sonoma due to the COVID-19 virus; and

WHEREAS, on March 4, 2020, the Board of Supervisors of the County of Sonoma ratified both the Health Officer’s Declaration of Local Health Emergency and the Director of Emergency Services’ Proclamation of Local Emergency, and directed that said Local Health Emergency and Local Emergency shall be deemed to continue to exist until terminated by the Board of Supervisors of the County of Sonoma; and

WHEREAS, on March 4, 2020, the Governor of California issued a Proclamation of a State of Emergency for the entire State of California due to the COVID-19 virus; and

WHEREAS, the Proclamation of the a State of Emergency issued May 4, 2020, includes the suspension of Government Code and Public Contracting Code provisions, including, but not limited to, competitive bidding requirements, to the extent necessary to address the effects of the COVID-19 virus; and

WHEREAS, the Proclamation of a State of Emergency issued May 4, 2020, also waives the 60-day time period in the Government Code within which local agencies must renew a proclamation of local emergency; and

WHEREAS, on March 22, 2020, the President of the United States issued a Major Disaster Declaration in support of the emergency response efforts of the State of California, counties and local agencies to the COVID-19 virus; and

WHEREAS, the District Board of Directors does hereby find that the circumstance of the ongoing COVID-19 virus, including the proclamations of emergency by the County of Sonoma and Governor of California, as well as the declaration of disaster by the President of the United States, support and justify a proclamation of local emergency by the District.

NOW, THEREFORE, BE IT RESOLVED AND PROCLAIMED that, effective April 21, 2020, a local emergency shall be deemed to exist within the jurisdiction of the District until terminated by the District Board of Directors; and

BE IT FURTHER RESOLVED AND PROCLAIMED that during the local emergency, the District shall authorize, on a case by case basis as allowed under the County and State proclamations of emergency, the waiver of regulations that may hinder response and recovery efforts; and

BE IT FURTHER RESOLVED AND PROCLAIMED that the District shall cooperate with Federal, County and State officials to receive all possible response and recovery resources and funding, including, but not limited to, from FEMA, State OES, and the County Operational Area.

THE FOREGOING RESOLUTION was introduced at a regular meeting of the District Board of Directors on April 21, 2020, by Director _____, who moved its adoption, seconded by Director _____, and ordered adopted by the following vote:

President	Nelson	_____
Director	Klick	_____
Director	Tognozzi	_____
Director	Treanor	_____
Director	So	_____
Director	Hamann	_____
Director	Briare	_____

AYES: _____ **NOES:** _____ **ABSENT OR NOT VOTING:** _____

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

By: _____ By: _____
President of the Board Secretary/Clerk of the Board

3:45 PM

03/12/20

Accrual Basis

Sonoma County Fire District

Balance Sheet

As of February 29, 2020

	<u>Feb 29, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
105-Summit- Checking	148,565.41
107-Summit- Payroll	95,399.25
109-Summit- ICS	9,861,498.95
Total Checking/Savings	<u>10,105,463.61</u>
Total Current Assets	<u>10,105,463.61</u>
TOTAL ASSETS	<u><u>10,105,463.61</u></u>
LIABILITIES & EQUITY	
Equity	
Operating Transfer	5,771,871.75
Retained Earnings	4,445,104.60
Net Income	-111,512.74
Total Equity	<u>10,105,463.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,105,463.61</u></u>

Sonoma County Fire District
Profit & Loss Budget vs. Actual
July 2019 through February 2020

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10 - Taxes				
1000 Property Taxes- CY Secured	3,664,440.20	6,376,700.00	-2,712,259.80	57.5%
1001 CY Special Tax	2,752,218.12	5,400,856.00	-2,648,637.88	51.0%
1008 RDA Increment	-105,614.45	-137,050.00	31,435.55	77.1%
1011 Prop Tax Collection Fee	0.00	-81,750.00	81,750.00	0.0%
1014 AB 1290 RDA Pass-Through	16,173.36	12,350.00	3,823.36	131.0%
1017- Residual Prop Tax	75,234.42	87,500.00	-12,265.58	86.0%
1020 Prop Taxes- CY Supp	26,514.19	128,650.00	-102,135.81	20.6%
1040 Prop Taxes- CY Unsecure	212,131.83	197,200.00	14,931.83	107.6%
1042 Cost Reimb- Coll Del CY	0.00			
1060 Prop Taxes PY Secured	0.00			
1061 PY Special Tax	10,439.55	34,600.00	-24,160.45	30.2%
1080 Supp Prop Tax PY	0.00			
1100 Prop Taxes PY Unsecured	2.00			
Total 10 - Taxes	6,651,539.22	12,019,056.00	-5,367,516.78	55.3%
17- Use of Money/Property				
1700 Interest on Pooled Cash	1,007.22	500.00	507.22	201.4%
1701 Misc. Interest Earned	8,922.80			
1800 Rents & Concessions	27,877.46	25,500.00	2,377.46	109.3%
Total 17- Use of Money/Property	37,807.48	26,000.00	11,807.48	145.4%
20- Intergovernmental Revenues				
2440 ST HOPTR	0.00	41,000.00	-41,000.00	0.0%
2441 State-Other	153.90			
2490 State Backfill- Wildfire	0.00			
2495- County Abatement Program	45,000.00	57,000.00	-12,000.00	78.9%
2500 Grant Income	0.00	173,000.00	-173,000.00	0.0%
2502 Grant- FEMA- AFG	84,199.00			
2600-County Tax Exchange	1,696,382.74	1,589,800.00	106,582.74	106.7%
2700- Town of Windsor	0.00	30,000.00	-30,000.00	0.0%
2900 Refunds- ST Wages	76,662.11			
2905 Refunds- ST Other	4,782.69			
2906 Refunds- ST Apparatus	8,525.50			
Total 20- Intergovernmental Revenues	1,915,705.94	1,890,800.00	24,905.94	101.3%
30- Charges for Services				
3145 Plans & Specs	4,875.00	27,000.00	-22,125.00	18.1%
3600 Other Charges for Service	106,666.64	160,000.00	-53,333.36	66.7%
3641 Other Fire Service	40.00			
3700 Copy/Transcribe Fee	73.00			
Total 30- Charges for Services	111,654.64	187,000.00	-75,345.36	59.7%
40- Miscellaneous Revenue				
4040 Misc. Revenue	0.00			
4041 Graton Rancheria	376,652.76	719,400.00	-342,747.24	52.4%
4100 Donations- Kincade	8,184.00			
4102 Donations/Reimbursements	27,575.00	35,600.00	-8,025.00	77.5%
4103 Work Comp Reimbursement	10,918.32			
4104 Insurance reimbursement	43,117.67			
4159 Lytton Tribal Funds	50,000.00	50,000.00	0.00	100.0%
4600 Sale of Fixed Asset	4,500.00			
Total 40- Miscellaneous Revenue	520,947.75	805,000.00	-284,052.25	64.7%
Total Income	9,237,655.03	14,927,856.00	-5,690,200.97	61.9%
Expense				
50 Salaries/Employ Benefits				
5910 Perm Position	3,855,427.24	6,412,813.00	-2,557,385.76	60.1%
5911 Part Time	158,997.89	255,000.00	-96,002.11	62.4%
5912 Overtime	836,074.30	909,000.00	-72,925.70	92.0%
5914 Overtime-ST	427,595.45			
5916 OT ST Coverage	87,862.99			
5917 Strike Team	37,394.49			
5918 OOC Strike Team OT	13,857.45			
5922 FICA Retirement	430.88			
5923 PERS District Expense	897,207.04	1,176,700.00	-279,492.96	76.2%
5924 Medi/FICA	90,506.12	135,650.00	-45,143.88	66.7%
5930 Health Insurance	793,352.14	1,160,808.00	-367,455.86	68.3%
5931 Disability Insurance	10,395.00	20,295.00	-9,900.00	51.2%
5932 Dental Insurance	52,475.71	84,900.00	-32,424.29	61.8%
5933 Life Insurance	2,850.60	8,000.00	-5,149.40	35.6%

Sonoma County Fire District
Profit & Loss Budget vs. Actual
July 2019 through February 2020

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
5934 Vision Insurance	3,926.42	15,250.00	-11,323.58	25.7%
5935 Unemployment Insure	13,774.78	9,000.00	4,774.78	153.1%
5940 Work Comp Premium	396,348.00	502,000.00	-105,652.00	79.0%
5971- PTO Payout	0.00	30,000.00	-30,000.00	0.0%
5972 Medical Stipend	24,480.00	38,000.00	-13,520.00	64.4%
Total 50 Salaries/Employ Benefits	7,702,956.50	10,757,416.00	-3,054,459.50	71.6%
60 - Services/Supplies				
6015 Annexation Costs	167,407.62	215,000.00	-47,592.38	77.9%
6021 Uniform Expense	19,913.87	52,900.00	-32,986.13	37.6%
6022 Safety Clothing	80,530.37	103,900.00	-23,369.63	77.5%
6040 Communications	40,214.21	86,500.00	-46,285.79	46.5%
6045 Telephone Service Charge	0.00			
6060 Food	13,777.86	4,000.00	9,777.86	344.4%
6084 Janitorial Supplies	8,952.43	17,000.00	-8,047.57	52.7%
6086 K9 Program	0.00			
6100-Insurance	68,880.81	74,000.00	-5,119.19	93.1%
6140 Maintenance Equip. & Appar	112,721.63	223,600.00	-110,878.37	50.4%
6154 Maintenance-Hose Replace	19,571.53	25,000.00	-5,428.47	78.3%
6180 Maintenance Buildings/Imp.	52,653.07	330,000.00	-277,346.93	16.0%
6261 Medical Supplies	44,727.37	56,900.00	-12,172.63	78.6%
6280 Memberships	2,304.27	20,900.00	-18,595.73	11.0%
6300 Prevention Materials	6,191.90	16,420.00	-10,228.10	37.7%
6400 Office Expense	7,383.39	15,000.00	-7,616.61	49.2%
6410 Postage	1,043.89	2,500.00	-1,456.11	41.8%
6457 Computer Charges	117,581.98	131,000.00	-13,418.02	89.8%
6461 Supplies/Expenses	12,958.36	12,150.00	808.36	106.7%
6462- Furniture	14,511.73	37,500.00	-22,988.27	38.7%
6463 Resource Materials	18,119.05	18,000.00	119.05	100.7%
6500 Professional Services	30,742.47	288,200.00	-257,457.53	10.7%
6501 Abatement Contractors	5,514.78	12,000.00	-6,485.22	46.0%
6502 Mountain Stn.	0.00			
6526 Dispatch Services	0.00			
6587 LAFCO charges	22,540.00	26,000.00	-3,460.00	86.7%
6610 Legal Services	68,942.50	50,000.00	18,942.50	137.9%
6630 Audit/Accounting Services	1,980.00	36,000.00	-34,020.00	5.5%
6633 Payroll Expense	9,470.38	19,000.00	-9,529.62	49.8%
6634 Bank Service Charges	95.00	500.00	-405.00	19.0%
6654 Medical Exams	345.00	55,000.00	-54,655.00	0.6%
6800 Public/Legal Services	837.50	5,000.00	-4,162.50	16.8%
6820 Rent/Leases Equipment	4,087.06	11,000.00	-6,912.94	37.2%
6880 Small Tools/Instruments	10,860.27	36,900.00	-26,039.73	29.4%
6881 Safety Equipment	54,070.58	181,000.00	-126,929.42	29.9%
7120 Training-in-Service	26,168.14	103,600.00	-77,431.86	25.3%
7121 Training-SAFER	888.00			
7150- Employee Recognition	4,815.56	5,500.00	-684.44	87.6%
7201 Gas/Oil	48,861.39	60,000.00	-11,138.61	81.4%
7250 Reimbursable Expense-ST	75,946.81			
7300 Travel/Transportation	576.90			
7320 Utilities	88,096.07	88,300.00	-203.93	99.8%
Total 60 - Services/Supplies	1,264,283.75	2,420,270.00	-1,155,986.25	52.2%
75 - Long Term Debt				
7910 LT Debt Principal	28,161.42	28,200.00	-38.58	99.9%
7930 Interest on LT Debt	9,524.50	9,600.00	-75.50	99.2%
Total 75 - Long Term Debt	37,685.92	37,800.00	-114.08	99.7%
85 - Capital Expenditures				
8510 Buildings/Equipment	238,864.01	1,305,000.00	-1,066,135.99	18.3%
8560 Equipment	105,377.59	346,000.00	-240,622.41	30.5%
8570 CERBT Contributions	0.00	350,000.00	-350,000.00	0.0%
Total 85 - Capital Expenditures	344,241.60	2,001,000.00	-1,656,758.40	17.2%
Total Expense	9,349,167.77	15,216,486.00	-5,867,318.23	61.4%
Net Ordinary Income	-111,512.74	-288,630.00	177,117.26	38.6%
Net Income	-111,512.74	-288,630.00	177,117.26	38.6%

Sonoma County Fire District
Balance Sheet
As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
105-Summit- Checking	215,684.74
107-Summit- Payroll	53,446.26
109-Summit- ICS	8,814,769.51
Total Checking/Savings	<u>9,083,900.51</u>
Total Current Assets	<u>9,083,900.51</u>
TOTAL ASSETS	<u><u>9,083,900.51</u></u>
LIABILITIES & EQUITY	
Equity	
Operating Transfer	5,771,871.75
Retained Earnings	4,445,104.60
Net Income	-1,133,075.84
Total Equity	<u>9,083,900.51</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,083,900.51</u></u>

**Sonoma County Fire District
 Profit & Loss Budget vs. Actual
 July 2019 through March 2020**

Ordinary Income/Expense	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Income				
10 - Taxes				
1000 Property Taxes- CY Secured	3,664,440.20	6,376,700.00	-2,712,259.80	57.5%
1001 CY Special Tax	2,752,218.12	5,400,856.00	-2,648,637.88	51.0%
1008 RDA Increment	-105,614.45	-137,050.00	31,435.55	77.1%
1011 Prop Tax Collection Fee	0.00	-81,750.00	81,750.00	0.0%
1014 AB 1290 RDA Pass-Through	16,173.36	12,350.00	3,823.36	131.0%
1017- Residual Prop Tax	75,234.42	87,500.00	-12,265.58	86.0%
1020 Prop Taxes- CY Supp	26,514.19	128,650.00	-102,135.81	20.6%
1040 Prop Taxes- CY Unsecure	212,131.83	197,200.00	14,931.83	107.6%
1042 Cost Reimb- Coll Del CY	0.00			
1060 Prop Taxes PY Secured	0.00			
1061 PY Special Tax	10,439.55	34,600.00	-24,160.45	30.2%
1080 Supp Prop Tax PY	0.00			
1100 Prop Taxes PY Unsecured	2.00			
Total 10 - Taxes	6,651,539.22	12,019,056.00	-5,367,516.78	55.3%
17- Use of Money/Property				
1700 Interest on Pooled Cash	1,007.22	500.00	507.22	201.4%
1701 Misc. Interest Earned	12,193.36			
1800 Rents & Concessions	33,680.26	25,500.00	8,180.26	132.1%
Total 17- Use of Money/Property	46,880.84	26,000.00	20,880.84	180.3%
20- Intergovernmental Revenues				
2440 ST HOPTR	0.00	41,000.00	-41,000.00	0.0%
2441 State-Other	153.90			
2490 State Backfill- Wildfire	0.00			
2495- County Abatement Program	45,000.00	57,000.00	-12,000.00	78.9%
2500 Grant Income	0.00	173,000.00	-173,000.00	0.0%
2502 Grant- FEMA- AFG	84,199.00			
2600-County Tax Exchange	1,696,382.74	1,589,800.00	106,582.74	106.7%
2700- Town of Windsor	0.00	30,000.00	-30,000.00	0.0%
2900 Refunds- ST Wages	191,866.49			
2905 Refunds- ST Other	17,562.43			
2906 Refunds- ST Apparatus	22,334.54			
Total 20- Intergovernmental Revenues	2,057,499.10	1,890,800.00	166,699.10	108.8%
30- Charges for Services				
3145 Plans & Specs	5,250.00	27,000.00	-21,750.00	19.4%
3600 Other Charges for Service	106,666.64	160,000.00	-53,333.36	66.7%
3641 Other Fire Service	40.00			
3700 Copy/Transcribe Fee	83.00			
Total 30- Charges for Services	112,039.64	187,000.00	-74,960.36	59.9%

3:21 PM
 04/14/20
 Accrual Basis

**Sonoma County Fire District
 Profit & Loss Budget vs. Actual
 July 2019 through March 2020**

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
40- Miscellaneous Revenue				
4040 Misc. Revenue	13,473.33			
4041 Graton Rancheria	376,652.76	719,400.00	-342,747.24	52.4%
4100 Donations- Kincade	8,184.00			
4102 Donations/Reimbursements	30,988.27	35,600.00	-4,611.73	87.0%
4103 Work Comp Reimbursement	19,457.42			
4104 Insurance reimbursement	44,723.48			
4159 Lytton Tribal Funds	50,000.00	50,000.00	0.00	100.0%
4600 Sale of Fixed Asset	4,500.00			
Total 40- Miscellaneous Revenue	547,979.26	805,000.00	-257,020.74	68.1%
Total Income	9,415,938.06	14,927,856.00	-5,511,917.94	63.1%
Expense				
50 Salaries/Employ Benefits				
5910 Perm Position	4,354,352.74	6,412,813.00	-2,058,460.26	67.9%
5911 Part Time	170,208.66	255,000.00	-84,791.34	66.7%
5912 Overtime	935,066.07	909,000.00	26,066.07	102.9%
5914 Overtime-ST	427,595.45			
5916 OT ST Coverage	87,862.99			
5917 Strike Team	37,394.49			
5918 OOC Strike Team OT	13,857.45			
5922 FICA Retirement	430.88			
5923 PERS District Expense	1,026,108.85	1,176,700.00	-150,591.15	87.2%
5924 Medi/FICA	100,301.83	135,650.00	-35,348.17	73.9%
5930 Health Insurance	1,000,043.07	1,160,808.00	-160,764.93	86.2%
5931 Disability Insurance	11,962.50	20,295.00	-8,332.50	58.9%
5932 Dental Insurance	67,955.95	84,900.00	-16,944.05	80.0%
5933 Life Insurance	4,711.01	8,000.00	-3,288.99	58.9%
5934 Vision Insurance	5,184.94	15,250.00	-10,065.06	34.0%
5935 Unemployment Insure	13,967.93	9,000.00	4,967.93	155.2%
5940 Work Comp Premium	477,788.00	502,000.00	-24,212.00	95.2%
5971- PTO Payout	0.00	30,000.00	-30,000.00	0.0%
5972 Medical Stipend	27,540.00	38,000.00	-10,460.00	72.5%
Total 50 Salaries/Employ Benefits	8,762,332.81	10,757,416.00	-1,995,083.19	81.5%
60 - Services/Supplies				
6015 Annexation Costs	167,857.62	215,000.00	-47,142.38	78.1%
6021 Uniform Expense	20,744.73	52,900.00	-32,155.27	39.2%
6022 Safety Clothing	86,339.30	103,900.00	-17,560.70	83.1%
6040 Communications	40,295.40	86,500.00	-46,204.60	46.6%
6045 Telephone Service Charge	0.00			
6060 Food	15,022.72	4,000.00	11,022.72	375.6%
6084 Janitorial Supplies	10,915.04	17,000.00	-6,084.96	64.2%
6086 K9 Program	0.00			
6100-Insurance	68,880.81	74,000.00	-5,119.19	93.1%

3:21 PM
 04/14/20
 Accrual Basis

**Sonoma County Fire District
 Profit & Loss Budget vs. Actual
 July 2019 through March 2020**

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
6140 Maintenance Equip. & Appar	151,667.10	223,600.00	-71,932.90	67.8%
6154 Maintenance-Hose Replace	21,679.90	25,000.00	-3,320.10	86.7%
6180 Maintenance Buildings/Imp.	75,753.33	330,000.00	-254,246.67	23.0%
6261 Medical Supplies	57,264.26	56,900.00	364.26	100.6%
6280 Memberships	2,439.27	20,900.00	-18,460.73	11.7%
6300 Prevention Materials	6,191.90	16,420.00	-10,228.10	37.7%
6400 Office Expense	7,848.00	15,000.00	-7,152.00	52.3%
6410 Postage	1,072.61	2,500.00	-1,427.39	42.9%
6457 Computer Charges	147,123.47	131,000.00	16,123.47	112.3%
6461 Supplies/Expenses	13,290.92	12,150.00	1,140.92	109.4%
6462- Furniture	14,511.73	37,500.00	-22,988.27	38.7%
6463 Resource Materials	18,229.83	18,000.00	229.83	101.3%
6500 Professional Services	49,675.29	288,200.00	-238,524.71	17.2%
6501 Abatement Contractors	5,514.78	12,000.00	-6,485.22	46.0%
6502 Mountain Stn.	1,552.00			
6526 Dispatch Services	0.00			
6587 LAFCO charges	22,540.00	26,000.00	-3,460.00	86.7%
6610 Legal Services	76,160.50	50,000.00	26,160.50	152.3%
6630 Audit/Accounting Services	23,165.00	36,000.00	-12,835.00	64.3%
6633 Payroll Expense	10,421.76	19,000.00	-8,578.24	54.9%
6634 Bank Service Charges	95.00	500.00	-405.00	19.0%
6654 Medical Exams	4,867.00	55,000.00	-50,133.00	8.8%
6800 Public/Legal Services	837.50	5,000.00	-4,162.50	16.8%
6820 Rent/Leases Equipment	4,965.66	11,000.00	-6,034.34	45.1%
6880 Small Tools/Instruments	11,161.02	36,900.00	-25,738.98	30.2%
6881 Safety Equipment	55,175.76	181,000.00	-125,824.24	30.5%
7120 Training-in-Service	27,900.16	103,600.00	-75,699.84	26.9%
7121 Training-SAFER	888.00			
7150- Employee Recognition	6,725.18	5,500.00	1,225.18	122.3%
7201 Gas/Oil	53,732.15	60,000.00	-6,267.85	89.6%
7250 Reimbursable Expense-ST	75,946.81			
7300 Travel/Transportation	2,743.09			
7320 Utilities	100,809.41			
Total 60 - Services/Supplies	1,462,004.01	2,420,270.00	-958,265.99	60.4%
75 - Long Term Debt				
7910 LT Debt Principal	28,161.42	28,200.00	-38.58	99.9%
7930 Interest on LT Debt	9,524.50	9,600.00	-75.50	99.2%
Total 75 - Long Term Debt	37,685.92	37,800.00	-114.08	99.7%

3:21 PM

04/14/20

Accrual Basis

**Sonoma County Fire District
Profit & Loss Budget vs. Actual
July 2019 through March 2020**

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
85 - Capital Expenditures				
8510 Buildings/Equipment	243,918.21	1,305,000.00	-1,061,081.79	18.7%
8560 Equipment	143,072.95	346,000.00	-202,927.05	41.4%
8570 CERBT Contributions	0.00	350,000.00	-350,000.00	0.0%
Total 85 - Capital Expenditures	<u>386,991.16</u>	<u>2,001,000.00</u>	<u>-1,614,008.84</u>	<u>19.3%</u>
Total Expense	<u>10,649,013.90</u>	<u>15,216,486.00</u>	<u>-4,567,472.10</u>	<u>70.0%</u>
Net Ordinary Income	-1,233,075.84	-288,630.00	-944,445.84	427.2%
Other Income/Expense				
Other Expense				
Ask My Accountant	<u>-100,000.00</u>			
Total Other Expense	<u>-100,000.00</u>			
Net Other Income	<u>100,000.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100.0%</u>
Net Income	<u><u>-1,133,075.84</u></u>	<u><u>-288,630.00</u></u>	<u><u>-844,445.84</u></u>	<u><u>392.6%</u></u>