

Annexation Fiscal Analysis Report on the Forestville Fire Protection District



Prepared By:

Terri Bolduc, Finance Manager

July, 2020

Forestville Fire Protection District
Annexation Fiscal Analysis Report

Executive Summary

Sonoma County Fire District (SCFD) and Forestville Fire Protection District (FFPD) have been meeting and analyzing the possibility of annexation of the Forestville Fire Protection District into the Sonoma County Fire District. The Forestville Fire Protection District Board of Directors voted at their meeting on May 12 to pursue annexation. The purpose of this Fiscal Analysis Report is to identify the financial impacts and opportunities related to the proposed annexation.

One of the important factors for Sonoma County Fire District is to determine fiscal sustainability of the Forestville FPD service area. This fiscal analysis report details the potential increases in revenue and expenditures if annexation occurred.

The Sonoma County Fire District has two special tax assessments that would be levied on the Forestville FPD service area parcels if an annexation occurred, which provide additional revenue to meet the service area needs. The collective anticipated increase in revenue is \$307,341.

If an annexation occurred, the current full-time employees of the Forestville Fire Protection District would become employees of Sonoma County Fire District. The District's members are IAFF L1401 represented members. As such, incoming Forestville safety employees will be subject to the salaries and benefits as outlined in our existing labor agreements with L1401.

The comparison of estimated salaries and benefits expenses are detailed in the report. The Forestville Fire Chief is anticipated to retire in June 2021. Savings from the anticipated vacant Fire Chief position offset anticipated increases in the salary and benefits of the remaining fulltime staff being brought in at Sonoma County Fire District wages and result in an overall savings of \$121,760. The SCFD staffing levels of 3.0 staffing would require the addition of three (3) Firefighter/Paramedics for an additional cost of \$471,100 annually. Cost efficiencies related to being one district have been identified in service and supplies expenditures in the amount of \$29,225.

The Forestville Fire Protection District has made significant investments in apparatus and facilities. The only capital need identified is a replacement Type 1 Apparatus in approximately three (3) to five (5) years.

The findings of this fiscal analysis are that a funding gap in the amount of \$84,294 would exist. The anticipated increase in revenue, along with savings from the anticipated vacant Fire Chief's Position and service and supply benefits are not sufficient to offset the expected increase in annual operational expenditures if the district was annexed. This funding gap can be reduced by recognizing property tax growth that is likely to occur in fiscal year 20-21 in the amount of \$25,459 and leveraging additional

property taxes by including County Service Area #40, Integrated Response Area (IRP#51) in the amount of \$3,797. Identifying additional cost efficiencies along with budget reductions could close the remaining funding gap of \$55,038.

Revenue

	Current	Projected if Annexed	Difference
Property Taxes	\$1,311,060	\$1,311,060	\$0
Current Special Taxes	\$351,875	\$660,216	\$308,341
Other Ongoing Revenue	\$11,410	\$10,410	(\$1,000)
Total Revenue	\$1,673,345	\$1,981,686	\$307,341

The District has 3996 parcels. When the Sonoma County Fire District (SCFD) Special Taxes are overlaid on the Forestville Fire Protection District’s parcels, the estimated additional annual revenue would be \$308,341. When Forestville is annexed, the Integrated Response Plan areas would likely be annexed also; resulting in a loss of \$1,000 in contract service revenue. FFPD staff will be recommending a 2% increase to Property Tax estimates in the 2020-2021 Final Budget which is anticipated to generate an additional \$25,459 in property taxes,

The property tax that County Service Area #40 collects in the Integrated Response Plan (IRP)-51 response area is \$3,797. This could be leveraged if the IRP are is also included in the annexation request.

The Forestville Fire Protection District’s Prop 4 Limit is set at \$1,145,949.00 in FY 2019-2020.

Salaries and Benefits

	Current	Projected if Annexed	Difference
Salaries & Benefits – Existing Staff	\$1,087,521	\$965,761	(\$121,760)
Salaries & Benefits- Additional Staffing to Achieve SCFD 3.0 Staffing	\$0	\$471,100	\$471,100
Overtime	\$222,000	\$335,000	\$113,000
PERS Unfunded Accrued Liability (UAL)	\$87,607	\$87,607	\$0
Volunteer/Reserve Program Funding	\$82,240	\$40,760	(\$41,480)
Total Salary and Benefit Estimates	\$1,479,368	\$1,900,228	\$420,860

The District employs seven (7) Full-Time positions (one (1) Firefighter, two (2) Engineers, three (3) Captains and one (1) Fire Chief). For the purposes of salary and benefit projections, the Forestville Fire Chief position costs have been removed from the calculations due to the pending retirement date of June, 2021 of the incumbent Fire Chief.

The anticipated cost to bring the Forestville FPD employees up to the current Sonoma County Fire District Memorandum of Understanding rates for salaries and benefits is \$121,760 less than budgeted in Forestville’s Budget with the Fire Chief position eliminated.

TheSCFD staffing level if annexed is 3.0 staffing. To achieve the staffing level three (3) Firefighter-Paramedic positions would need to be added. The Firefighter-Paramedic positions have been calculated at the Sonoma County Fire District Firefighter rate plus 10% for a total annual cost of \$471,100.

The District provides a comparable benefit package. The District offsets 85% of the Health Insurance costs for various employees. Sonoma County Fire District has monthly premium maximums established. These different approaches to health insurance costs may positively or negatively impact the effected employees take home pay.

The Forestville District has five (5) PERS Classic Employees @ 3% @ 55 and two (2) PERS PEPRAs Employees at 2.7% at 57. The Sonoma County Fire District Classic employees participate in a 3% @ 55 plan, and PEPRAs Employees at 2.7% at 57. Forestville FPD employees also contribute to Social Security per a Section 218 Agreement, whereas Sonoma County Fire District Employees only contribute to PERS.

The Forestville District has a volunteer program that currently has 24 volunteers. They include one (1) Assistant Chief, one (1) Captain, two (2) Engineers, five (5) Driver Operators, twelve (12) Firefighters and three (3) Explorers. The District currently budgets to allow for nominal stipends for volunteers to work 24-hour shifts at a rate of \$196. per shift. The District also provides a per call stipend in the amount of \$6 per drill, and \$2 per call. It is recommended that if an annexation commences, that the 24-Hours Shift Program be combined with Sonoma County Fire District’s SAFER Apprentice Program, where it could be funded by FEMA funding until November 2021. Additionally, the cost to bring the volunteer per call and per drill pay up to the SCFD rate of \$10 per drill, and \$10 per call would cost \$40,760 annually.

Service and Supplies Expenses

	Current	Projected if Annexed	Difference
Service and Supplies	\$302,246	\$273,021	(\$29,225)

Most service and supplies expenses would remain the same. Cost efficiencies may be possible in Professional Services, Legal Services, Memberships, Training, Audit Expense and Bank Fees. Potential efficiency savings are estimated at \$29,225 annually.

Assets:

Apparatus

Year	Make	Description	Type	Value
2018	HME	Water Tender	Type 2	\$525,000
2018	HME 34D	Fire Engine	Type 3	\$400,000
2002	Pierce Saber	Fire Engine	Type 1	\$390,000
1996	International	Fire Engine	Type 3	\$275,000
2008	Ford F550	Rescue	Light	\$160,000
2018	Chevrolet Silverado	Utility	N/A	\$50,000
2010	Ford F150	Utility	N/A	\$27,000
2019	Yamaha EX1050A-UA	Jet Ski & Double Trailer	N/A	\$8,800
2010	Zodiac IRB	Boat & Trailer	N/A	\$15,000
1998	See Doo GTS	Jet Ski & Double Trailer	N/A	\$4,800
1995	Aluminum Crestline	Boat & Trailer	N/A	\$2,000
Total				\$1,857,600

The FFPD has made significant investment in response apparatus. Most of the fleet has significant useful life remaining and is not in need of replacement. A Type 1 apparatus replacement has been identified as a capital need within the next 3-5 years.

Facilities

Forestville FPD has one property located at 6554 Mirabel Road in Forestville. The property is a large lot that has several structures and storage areas as detailed below.

Description	Construction	Year Built	Square Feet	Building Insured Value	Property Insured Value
Fire Station	2 - Joisted Masonry	1978	7,467	1,620,283	402,722
Shop/Storage	3 - Non-Combustible	2001	1,728	162,087	78,390
Classroom	1 - Frame	2011	940	57,268	13,713
Storage Container #1	3 - Non-Combustible	1990	320	7,353	522
Storage Container #2	3 - Non-Combustible	1990	320	7,353	522
Storage Shed	3 - Non-Combustible	1990	120	1,996	522

No major deferred maintenance items on any of the buildings were identified. Additionally, the FFPD facilities include a two bay apparatus building that will be capable of being used as a District vehicle maintenance facility to provide critical infrastructure for a Fire Mechanic program.

Reserves/Fund Balances

Reserve/Fund Balances	
Designated Reserve	\$105,541
General Reserve	\$1,965,343

The FFPD’s Undesignated Fund/Reserve Balance at the beginning of Fiscal Year 2020-2021 is anticipated to be \$1,965,343. The District’s Preliminary 20-21FY Budget reflects an additional \$140,862 to be contributed to the reserve fund balance. The District is in negotiations with labor regarding salary increases. If the Forestville District Board of Directors approves additional salary increases, it is anticipated that the recommended final budget for the district will align revenue with expenditures, and not have an impact on the existing fund/reserve balances.

The FFPD additionally has a designated reserve fund in the amount of \$105,541.

Liabilities:

Long Term Debt/ Unfunded PERS Liability

The Forestville Fire District does not have any long-term debt. The District does have California Public Employees Retirement System Unfunded Liability. The District’s Actuarial Annual Valuation Report dated August 2017 reflects an Unfunded Accrued Liability (UAL) of \$1,085,402. The report reflects a six-year projection of Employer Contributions ranging from \$64,356 in Fiscal Year 2018-19 to \$136,000 in Fiscal Year 2024-2025. The projected contribution payments are based on an anticipated 30-year amortization schedule with a final payoff of the liability in June 2047. The amortization schedule is attached as Appendix 1.

Capital Needs Identified

A Type 1 apparatus replacement has been identified as a capital need within the next 3-5 years.

Summary

In an annexation of Forestville Fire Protection District, the anticipated revenue increases from the Sonoma County Fire District Tax Overlay onto the District are estimated at \$307,341.

Expenses are estimated to increase in Salaries and Benefits by \$420,860 and decrease in Service and Supplies by (\$-29,225), netting an expenditure increase in the amount of \$391,635

The combined result is a negative net position in the amount of \$84,294. Additional cost efficiencies could be identified, and budget reductions could be implemented to close the funding gap.

MEMORANDUM OF UNDERSTANDING FOR FIRE SUPPRESSION AND
EMERGENCY RESPONSE SERVICES BETWEEN THE CITY OF
SEBASTOPOL AND SONOMA COUNTY FIRE DISTRICT

This Memorandum of Understanding (MOU) is made and effective this 1st day of July 2020, by and between The City of Sebastopol (CITY) and Sonoma County Fire District ("SCFD") or (DISTRICT). City and SCFD are sometimes collectively referred to as the "parties" and singularly, "party."

RECITALS

WHEREAS, coordination and cooperation in the performance of certain fire suppression and emergency response services may lead to efficiencies and economies of scale; and

WHEREAS, since September 2017, the CITY and DISTRICT have been and remain willing and able to coordinate and cooperate in the performance of those fire suppression and emergency response services; and

NOW THEREFORE, in consideration for the promises, covenants and agreements as set forth below, CITY and DISTRICT agree as follows:

AGREEMENT

1. FIRE SUPPRESSION AND EMERGENCY RESPONSE SERVICES

(a) The CITY agrees to provide a minimum of 1 emergency response resources if available, to areas outside the eastern boundary of the city limits covering areas of the western portion of the DISTRICT.

(b) The coverage area will be determined by the REDCOM dispatch system utilizing the CAD (computer aided dispatch) system determining that the CITY is closest available resources.

2. Payment for Services

(a) The DISTRICT agrees to pay the CITY \$10,000.00 annually based on the fiscal year of July 1 through June 30 of any given year.

(b) The CITY shall submit to the DISTRICT an invoice requesting payment on an annual basis.

3. Term of MOU

(a) The term of this MOU shall commence on July 1, 2020. This MOU shall be automatically renewed for a period of one year, unless either of the parties notifies the other six (6) months in advance of the beginning of a new term (July 1st) or mid-term (January 1st) of the parties decision to terminate this MOU. The initial term together with each and any renewal term shall constitute the term of this MOU.

4. Indemnification

Each party shall indemnify, defend, protect, hold harmless and release its officers, agents, and employees, from and against any and all claims, loss, proceedings, damages, causes of action, liability, costs, or expense (including attorneys' fees and witness costs) arising from or in connection with, or caused by any act or omission of the indemnifying party, its officers, agents or employees in the performance of services under this MOU. This indemnification obligation shall not be limited in any way by any limitation on the amount or type of damages or compensation payable to or for the indemnifying party under workers' compensation acts, disability benefit acts, or other employee benefit acts.

5. General Termination

Either the CITY of the DISTRICT may terminate this MOU with or without cause upon six (6) months advance written notice to the other party.

6. Method and Place of Giving Notice, Submitting Invoices and Making Payments

All notices and payments shall be made in writing and may be given by personal delivery or by mail. Notices, invoices, and payments sent by mail shall be addressed as follows:

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

City of Sebastopol
7120 Bodega Avenue
Sebastopol, CA 95472

When so addressed, notices, invoices, and payments shall be deemed given upon receipt via United States mail, postage prepaid, provided they are forwarded "registered" or "certified" with proof of receipt. In all other instances, notices, invoices, and payments shall be deemed given at the time of actual personal delivery. Changes may be made in names and addresses of the persons to whom notices, invoices, and payments are to be given by giving notice pursuant to this paragraph.

7. Compliance with Law

Each District hereby warrants to the other that it will comply with the requirements of applicable federal, state, and local laws, rules, and regulations in the performance of its duties hereunder.

8. Miscellaneous Provisions

(a) This MOU contains all the agreements of the parties with respect to any matter mentioned herein. No prior agreement or understanding pertaining to any such matter shall be effective. This MOU may only be modified by writing, signed by both parties at the time of the modification. This MOU may not be modified or waived by any oral agreement, whether executed or unexecuted.

(b) Neither party hereto shall assign or transfer any interest in this MOU, or any duty hereunder without the written consent of the other, and no assignment or transfer shall be of any force of effect whatsoever unless and until the other party shall have so consented.

(c) The waiver by either party of any breach of any of the provisions of this MOU shall not constitute a continuing waiver of any subsequent breach of the same, or of any other provision, of this MOU.

(d) To the fullest extent allowed by law, the provisions of this MOU shall be construed and given effect in a manner that avoids any violation of statute, ordinance, regulation, or law. The parties covenant and agree that in the event any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated thereby.

(e) In the event either party brings an action or proceeding for damages arising out of the other's performance or to establish the right or remedy of either party under this MOU, the prevailing party shall be entitled to recover reasonable attorney's fees and costs as part of such action or proceeding, including nonreimbursable litigation expenses such as expert witness fees and investigation expenses. No lawsuit pertaining to any matter arising out of or under this Agreement shall be instituted in any state other than California.

(f) Each party to this Agreement undertakes the obligation that the other's expectation of receiving due performance will not be impaired. When reasonable grounds for insecurity arise with respect to the performance of either party, the other may, in writing, demand adequate assurance of due performance and until such written assurance is received may suspend any performance for which the agreed return has not been received.

(g) There are no intended third-party beneficiaries of the Agreement.

(h) The captions in this Agreement are solely for convenience of reference. They are not a part of this Agreement and shall have no effect on its construction or interpretation.

IN WITNESS WHEREOF, the parties hereto have executed this MOU effective on the day and year first written above.

CITY OF SEBASTOPOL

By: _____
Bill Braga, Fire Chief

ATTEST:

CITY Secretary/Clerk

Date

SONOMA COUNTY FIRE DISTRICT

By: _____
Mark Heine, Fire Chief

ATTEST:

DISTRICT Secretary/Clerk

Date

MEMORANDUM OF UNDERSTANDING FOR FIRE SUPPRESSION
AND EMERGENCY RESPONSE SERVICES BETWEEN THE CITY OF
SEBASTOPOL AND RINCON VALLEY FIRE DISTRICT

This Memorandum of Understanding (MOU) is made and entered into this 1st day of September 2017, by and between The City of Sebastopol (CITY) and Rincon Valley Fire Protection District ("RVFPD") or (DISTRICT). City and RVFPD are sometimes collectively referred to as the "parties" and singularly, "party."

RECITALS

WHEREAS, coordination and cooperation in the performance of certain fire suppression and emergency response services may lead to efficiencies and economies of scale;

WHEREAS, RVFPD and CITY are willing and able to coordinate and cooperate in the performance of those fire suppression and emergency response services;

NOW THEREFORE, in consideration for the promises, covenants and agreements as set forth below, CITY and RVFPD agree as follows:

AGREEMENT

1. FIRE SUPPRESSION AND EMERGENCY RESPONSE SERVICES

(a) The CITY agrees to provide a minimum of 1 emergency response resources if available, to areas outside the eastern boundary of the city limits covering areas of the western portion of the RVFPD.

(b) The coverage area will be determined by the REDCOM dispatch system utilizing the CAD (computer aided dispatch) system determining that the CITY is closest available resources.

2. Payment for Services

(a) RVFPD agrees to pay the CITY \$5000.00 annually based on the fiscal year of July1 through June 30 of any given year.

(b) The CITY shall submit to the DISTRICT an invoice requesting payment on an annual basis.

3. Term of MOU

(a) The term of this MOU shall commence on September 1, 2017. This MOU shall be automatically renewed for a period of one year, unless either of the parties notifies the other six (6) months in advance of the beginning of a new term (July 1st) or mid term (January 1st) of the parties decision to terminate this MOU. The initial term together with each and any renewal term shall constitute the term of this MOU.

4. Indemnification

Each party shall indemnify, defend, protect, hold harmless and release its officers, agents, and employees, from and against any and all claims, loss, proceedings, damages, causes of action, liability, costs, or expense (including attorneys' fees and witness costs) arising from or in connection with, or caused by any act or omission of the indemnifying party, its officers, agents or employees in the performance of services under this MOU. This indemnification obligation shall not be limited in any way by any limitation on the amount or type of damages or compensation payable to or for the indemnifying party under workers' compensation acts, disability benefit acts, or other employee benefit acts.

5. General Termination

Either the District or the CITY may terminate this MOU with or without cause upon six (6) months advance written notice to the other party.

6. Method and Place of Giving Notice, Submitting Invoices and Making Payments

All notices and payments shall be made in writing and may be given by personal delivery or by mail. Notices, invoices, and payments sent by mail shall be addressed as follows:

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Windsor, CA 95492

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(a) This MOU contains all the agreements of the parties with respect to any matter mentioned herein. No prior agreement or understanding pertaining to any such matter shall be effective. This MOU may only be modified by writing, signed by both parties at the time of the modification. This MOU may not be modified or waived by any oral agreement, whether executed or unexecuted.

(b) Neither party hereto shall assign or transfer any interest in this MOU, or any duty hereunder without the written consent of the other, and no assignment or transfer shall be of any force or effect whatsoever unless and until the other party shall have so consented.

(c) The waiver by either party of any breach of any of the provisions of this MOU shall not constitute a continuing waiver of any subsequent breach of the same, or of any other provision, of this MOU.

(d) To the fullest extent allowed by law, the provisions of this MOU shall be construed and given effect in a manner that avoids any violation of statute, ordinance, regulation, or law. The parties covenant and agree that in the event any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated thereby.

(e) In the event either party brings an action or proceeding for damages arising out of the other's performance or to establish the right or remedy of either party under this MOU, the prevailing party shall be entitled to recover reasonable attorney's fees and costs as part of such action or proceeding, including nonreimbursable litigation expenses such as expert witness fees and investigation expenses. No lawsuit pertaining to any matter arising out of or under this Agreement shall be instituted in any state other than California.

(f) Each party to this Agreement undertakes the obligation that the other's expectation of receiving due performance will not be impaired. When reasonable grounds for insecurity arise with respect to the performance of either party, the other may, in writing, demand adequate assurance of due performance and until such written assurance is received may suspend any performance for which the agreed return has not been received.

(g) There are no intended third-party beneficiaries of the Agreement.

(h) The captions in this Agreement are solely for convenience of reference. They are not a part of this Agreement and shall have no effect on its construction or interpretation.

IN WITNESS WHEREOF, the parties hereto have executed this MOU effective on the day and year first written above.

City of Sebastopol

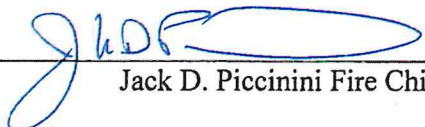
By:  08/28/17
Bill Braga, Fire Chief

ATTEST:

Secretary/Clerk

Date

Rincon Valley Fire Protection District

By: 
Jack D. Piccinini Fire Chief

Approved by Board Action August 15, 2017

ATTEST:

 5-0-0
Secretary/Clerk

Jack Piccinini



**Sonoma County Fire District
Board of Directors
Staff Report**

Date: 7/21/2020

Topic: Memorandum of Understanding for Fire Suppression and Emergency Response Services Between the City of Sebastopol and Sonoma County Fire District.

Recommendation:

Approve the updated Memorandum of Understanding ("MOU").

Financial Impact:

The MOU includes an annual payment to the City of Sebastopol in the amount of \$10,000. This expenditure will be identified in the final FY20/21 budget.

Background:

The City of Sebastopol and the Rincon Valley Fire Protection District had a long-standing MOU for Sebastopol to provide first responder service to a geographical area on the far western boundary of the Rincon Valley Fire Protection District. The agreement for service has not changed. However, the proposed revised MOU is inclusive of the new district name and includes an increase in the annual payment to Sebastopol from \$5,000 to \$10,000 annually.

Attachments:

1. Proposed MOU.
2. Old MOU.



Sonoma County Fire District Board of Directors
Staff Report

Date: July 21, 2020

Topic: Approve Sonoma County Fire District Audit for April 5, 2019 through June 30, 2019

Recommendation:

Approve Audit for April 5, 2019 through June 30, 2019,
(Fiscal Year Ended June 30, 2019, Pro-rated) – Sonoma County Fire District

Financial Impact: No Financial Impact

Background:

The Sonoma County Fire District, formed on April 5, 2019 was subject to a pro-rated audit for the 2018-2019 fiscal year. The Audit report covers the period of April 5, 2019 to June 30, 2019.

Audit Reports for the previous districts (Windsor, Rincion Valley, and Bennett Valley Fire Protection Districts) for the period of July 1, 2018 to April 4, 2019 are included for the Board to receive, but require no Board action.

ORDINANCE NO. 2020-02

AN ORDINANCE OF THE SONOMA COUNTY FIRE DISTRICT ESTABLISHING AND ADOPTING A DISTRICT SCHEDULE OF EMERGENCY MEDICAL SERVICE FEES

The Board of Directors (“the Board”) of the Sonoma County Fire District of Sonoma County, State of California (“the District”) do ordain as follows:

Section I. Purpose and Intent: Pursuant to California Health and Safety Code section 13916 et seq., the District is authorized to charge and collect fees to cover the costs of any service which the District provides or the costs of enforcing any regulation for which the fee is charged. It is the purpose and intent of this Ordinance to establish and impose District-wide fees for the delivery of emergency medical services to augment the funding of paramedic/ambulance fire support services and to upgrade facilities to meet community needs. The District has conducted a fee study to determine that the fee schedule reflects the reasonable costs, including staff time, for providing advanced and basic life support services throughout the District.

Section II Fee Schedule: The District hereby adopts the following fee schedule, which is attached as Attachment “A” and incorporated herein by reference: Sonoma County Fire District Schedule of Emergency Medical Services Fees. The fees incorporated herein shall be adjusted annually for inflation effective each fiscal year. This Ordinance shall supersede any prior schedule of emergency medical services fees within the District.

Section IV. Limited Amendment: If any section or attachment of this Ordinance or portion thereof is held invalid or unenforceable by any court and such judgment becomes final, then that section may be amended by the District’s Board by a majority vote to conform to the judgement of such court, provided such amendment is consistent with purpose and intent of this Ordinance.

Section V. Effective Date: This Ordinance shall be and the same is hereby declared to be in full force and effect thirty days from and after the date its adoption, and shall be published once, before the expiration of fifteen (15) days after passage of the same, with the name of the Directors voting for and against the same, in The Press Democrat, a newspaper of general circulation published within the County of Sonoma, State of California.

THE FOREGOING ORDINANCE was introduced at a regular meeting of the Board on June 16, 2020, and adopted on July 21, 2020 by Director _____, who moved its adoption, seconded by Director _____, and ordered adopted by the following vote:

Directors Klick _____, Nelson _____, Hamann _____, Treanor _____, Briare _____, So _____, Tognozzi _____.

AYES: _____ **NOES:** _____ **ABSENT:** _____

WHEREUPON, the Chair declared the above forgoing Ordinance duly adopted, and

SO ORDERED.

ATTEST:

Board President

Board Clerk

ATTACHEMENT "A"

SCHEDULE OF EMERGENCY MEDICAL SERVICE FEES

ALS Base Rate	\$3000.00
BLS Base Rate	\$3000.00
First Responder/Pre-stabilization	\$225.00
Oxygen	\$120.00
Defibrillator/Monitor	\$160.00
Mileage	\$50.00
Standby	\$68.00
Extra Attendant	\$68.00
Non-Transport/AMA – ALS	\$400.00
Non-Transport/AMA – BLS	\$200.00

ORDINANCE NO. 2020-03

AN ORDINANCE OF THE SONOMA COUNTY FIRE DISTRICT ESTABLISHING AND ADOPTING A DISTRICT SCHEDULE OF FIRE PREVENTION SERVICES FEES

The Board of Directors (“the Board”) of the Sonoma County Fire District of Sonoma County, State of California (“the District”) do ordain as follows:

Section I. Purpose and Intent: Pursuant to California Health and Safety Code section 13916 et seq., the District is authorized to charge and collect fees to cover the costs of any service which the District provides of the costs of enforcing any regulation for which the fee is charged. It is the purpose and intent of this Ordinance to establish and impose District-wide fees and issue permits for fire prevention services including, but not limited to, plan reviews, field inspections for new and remodeled buildings, and fire protection systems, based on public safety requirements and community needs. The District has conducted a fee study to determine that the fee schedule reflects the reasonable costs, including staff time, for providing these fire prevention services throughout the District.

Section II Fee Schedule: The District hereby adopts the following fee schedule, which is attached as Attachment “A” and incorporated herein by reference: Sonoma County Fire District Schedule of Fire Prevention Services Fees. The fees incorporated herein shall be adjusted annually for inflation effective each fiscal year. This Ordinance shall supersede any prior schedule of fire prevention services fees within the District.

Section IV. Limited Amendment: If any section or attachment of this Ordinance or portion thereof is held invalid or unenforceable by any court and such judgment becomes final, then that section may be amended by the District’s Board by a majority vote to conform to the judgement of such court, provided such amendment is consistent with purpose and intent of this Ordinance.

Section V. Effective Date: This Ordinance shall be and the same is hereby declared to be in full force and effect thirty days from and after the date its adoption, and shall be published once, before the expiration of fifteen (15) days after passage of the same, with the name of the Directors voting for and against the same, in The Press Democrat, a newspaper of general circulation published within the County of Sonoma, State of California.

THE FOREGOING ORDINANCE was introduced at a regular meeting of the Board on June 16, 2020, and adopted on July 21, 2020 by Director _____, who moved its adoption, seconded by Director _____, and ordered adopted by the following vote:

Directors Klick _____, Nelson _____, Hamann _____, Treanor _____, Briare _____, So _____, Tognozzi _____.

AYES: _____ **NOES:** _____ **ABSENT:** _____

WHEREUPON, the Chair declared the above forgoing Ordinance duly adopted, and **SO ORDERED.** **ATTEST:**

Board President

Board Clerk



**Sonoma County Fire District
Fire Prevention Fee Schedule
Effective August 20, 2020**

Fee Name	Fee Type	Total Cost Per Unit
LAND USE / ENTITLEMENT APPLICATION REVIEW		
Plan Review - Subdivision	Flat	\$1,007
Plan Review - Multifamily	Flat	\$1,007
Plan Review - New Commercial	Flat	\$1,007
Plan Review - Commercial TI	Flat	\$604
BUILDING (FIRE / LIFE SAFETY) REVIEW & INSPECTION		
<u>Plan Review & Inspection:</u>		
New Residential Structure	Flat	\$403
New Commercial Structure	Flat	\$604
Plan Review - Residential TI	Flat	\$201
Plan Review - Commercial TI	Flat	\$403
Municipal Advisory Meetings / Consultations (hourly)	Hourly	\$201
Certificate of Occupancy Inspections	Flat	\$806
SPRINKLER SYSTEM		
<u>Residential - 13D</u>		
Up to 1,000 square feet	Flat	\$604
Over 1,000 square feet	Flat	\$806
<u>Residential - 13R</u>		
Plan Review - Per Floor Plan	Flat	\$1,158
Inspection - first 5 units	Flat	\$755
Inspection - each additional unit	Each	\$403
Residential TI 13D	Flat	\$604
<u>Residential - 13R TI</u>		
Plan Review - Per Floor Plan	Flat	\$201
Inspection - first 5 units	Flat	\$403
Inspection - each additional unit	Each	\$151
Residential Underground	Flat	\$403
Commercial 13	Flat	\$2,014
Commercial Underground	Flat	\$1,108
Commercial TI < 3 heads	Flat	\$403
Commercial TI 3-10 heads	Flat	\$403
Commercial TI 11-30 heads	Flat	\$503
Other Pre-Engineered Systems	Flat	\$1,410



**Sonoma County Fire District
Fire Prevention Fee Schedule
Effective August 20, 2020**

Fee Name	Fee Type	Total Cost Per Unit
FIRE ALARM & DETECTION SYSTEMS (# of Devices)		
<u>New or Tenant Improvement:</u>		
1-25	Flat	\$705
25-50	Flat	\$1,007
50-100	Flat	\$1,510
100-250	Flat	\$1,812
250-500	Flat	\$3,021
500-750	Flat	\$3,826
750-1,000	Flat	\$4,431
Over 1,000	Flat	\$4,833
Panel Replacement	Flat	\$503
<u>Pre-Engineered system:</u>		
Clean Agent	Flat	\$1,007
Hood and Duct	Flat	\$806
Other	Flat	\$705
Spray Booth	Flat	\$503
VEGETATION MANAGEMENT PLAN		
<u>Plan Review:</u>		
Single Family Dwelling	Flat	\$503
Multi-Family Dwellings	Flat	\$906
Subdivisions (2-5 residences)	Flat	\$1,108
Subdivisions (6-15 residences)	Flat	\$1,913
Subdivisions (16+ residences)	Flat	\$2,920
Commercial Development	Flat	\$705
Vegetation Consultation (hourly)	Hourly	\$201
Non-Compliant Properties (hourly)	Hourly	\$302



**Sonoma County Fire District
Fire Prevention Fee Schedule
Effective August 20, 2020**

Fee Name	Fee Type	Total Cost Per Unit
ANNUAL OPERATIONAL FIRE PERMITS		
Aerosol Products	Flat	\$302
Amusement Buildings (temporary, permanent, or mobile as defined in CFC Chapter 2, Section 202) - Seasonal	Flat	\$1,108
Aviation Facilities	Flat	\$906
Battery System Stationary Storage (capacity more than 50 gallons)	Flat	\$302
Cellulose Nitrate Film (in Group A Occupancy)	Flat	\$302
Combustible Dust-Producing Operations	Flat	\$302
Combustible Fiber Storage/Handling in excess of 100 cu. ft.	Flat	\$302
Compressed Gases Storage/Handling, etc. in excess of the amounts listed in CFC Appendix Chapter 1, Table 105.6.9	Flat	\$302
Cryogenic Fluids (produce, store, transport on site, use, handle or dispense in excess of the amounts listed in CFC Appendix Chapter 1, Table 105.6.10)	Flat	\$302
Cutting & Welding	Flat	\$302
Dry Cleaning Plants (as described in CFC, Chapter 21)	Flat	\$403
Electric Fence	Flat	\$302
Explosives and/or Blasting Agents, Fireworks/Pyrotechnics manufacturing, storage/handling/sale	Flat	\$604
Fireworks/Pyrotechnics (Per hour)	Hourly	\$201
<u>Fire Hydrants</u>		
Fire Hydrants and Valves (Use other than Fire Suppression purposes)	Flat	\$403
Hydrant Water flow testing	Flat	\$453
Private Fire Hydrant System Inspections	Flat	\$403
Flammable Combustible Liquids – See Appendix Chapter 1, Section 105.6.16 (Items 1-10)	Flat	\$604



**Sonoma County Fire District
Fire Prevention Fee Schedule
Effective August 20, 2020**

Fee Name	Fee Type	Total Cost Per Unit
ANNUAL OPERATIONAL FIRE PERMITS		
Floor Finishing/Surfacing Operations (exceeding 350 sq. ft. and using Class I or Class II liquids)	Flat	\$604
Fruit & Crop Ripening Facilities (use with ethylene gas)	Flat	\$604
Hazardous Materials Storage	Flat	\$604
High Piled Combustible Storage and Warehousing (Including Idle Wood/Plastic Pallets)	Flat	\$604
Hood and Duct – Non-public assembly occupancies with less than 50 people occupancy and where no other permits are required	Flat	\$302
Hot Works Operations	Flat	\$302
Liquefied Petroleum Gases – Store, use, handle, dispense (>125 gallons and <499 gallons)	Flat	\$302
Lumber Yards & Woodworking Plants (storage and/or processing of lumber exceeding 100,000 board ft.)	Flat	\$604
Magnesium Working (less than 10 lbs.)	Flat	\$604
Medical Gas	Flat	\$604
Miscellaneous Combustible Storage (in excess of 2,500 cu. Ft.) (Including Idle Wood/Plastic Pallets)	Flat	\$604
Mobile Food Preparation Vehicles (Food Trucks)	Flat	\$151
Monitor Sprinklered Buildings that do not require additional fire permits	Flat	\$453
Motor Vehicle and/or Marine Fuel-dispensing Stations (includes flammable and combustible liquids: store, use, handle and dispense)	Flat	\$604
Open Flames and Torches	Flat	\$302



**Sonoma County Fire District
Fire Prevention Fee Schedule
Effective August 20, 2020**

Fee Name	Fee Type	Total Cost Per Unit
ANNUAL OPERATIONAL FIRE PERMITS		
Organic Coatings: Manufacture more than 1 gallon per day	Flat	\$604
Ovens: Industrial, baking, or drying	Flat	\$302
Pallet Storage: Palletized packing or bin boxes Idle Wood / Plastic / Bin Boxes	Flat	\$302
<u>Place of Assembly</u>		
Occupant Load 50-300	Flat	\$403
Occupant Load 301-1,000	Flat	\$604
Occupant Load over 1,000	Flat	\$453
Plant Extraction Systems	Flat	\$906
Pyroxylin Plastics	Flat	\$604
Refrigeration Equipment (Ammonia, Freon, others)	Flat	\$604
Repair Garage and/or Service Garage (includes Cutting/Welding)	Flat	\$453
Self Storage - Mini Storage Facilities (With Private Hydrants and/or Monitored Sprinklers) - Per hour	Hourly	\$201
Spraying or Dipping - Flammable and/or Combustible Finishing	Flat	\$453
Temporary Membrane Structure, Tents & Canopies in excess of 400 sq. ft or canopies of 700 sq.ft.	Flat	\$503
Wood Products Storage: chips, hogged material, lumber or plywood in excess of 200 cu. ft.	Flat	\$302
OCCUPANCY INSPECTIONS		
High-rise Building Inspections - Per Hour	Hourly	\$201
Multi-family Dwellings R-1, R-2 Occupancies (hourly)	Hourly	\$302
<u>State Facilities, State Required Pre-Inspection (Maximum Fee Amount Permitted Under State Health & Safety Code Section 13235):</u>		
25 People or less	Flat	\$302
26 People or more	Flat	\$302



**Sonoma County Fire District
Fire Prevention Fee Schedule
Effective August 20, 2020**

Fee Name	Fee Type	Total Cost Per Unit
OCCUPANCY INSPECTIONS		
State Licensed Care Facility Inspections:		
State Licensed Care Facility Annual Inspection 6 or less clients	Flat	\$201
I-1 ,I-2 , I-3 , I-4 , R-2.1 , R-3 , R-3.1, R-4 Occupancies	Flat	\$604
SPECIAL EVENTS		
Special Events - One Time	Flat	\$503
Special Events - Annual	Flat	\$503
Propane Permit - One Time (look at size limits)	Flat	\$252
Propane Permit - Annual	Flat	\$252
Food Trucks	Flat	\$252
TV / Film Set Inspection (hourly)	Hourly	\$302
MISCELLANEOUS		
Fire Hazard Violation (minimum)	Fine	\$403
Fire Code Violation (minimum)	Fine	\$403
Fire Investigation (hourly)	Hourly	\$201
Work without a permit	Fine	2 times permit
Pre-Inspection	Flat	\$302
Resale Inspection	Flat	\$302
Pre-Consultation	Flat	\$201
Emergency Response	Actual Cost	Actual Cost
Engine Standby	Actual Cost	Actual Cost
Fire Watch	Actual Cost	Actual Cost
Additional Plan Review - Hourly	Hourly	\$201
Additional Inspection - Hourly	Hourly	\$201
Additional Inspection - After Hours - Hourly	Hourly	\$234
Force Abatement of Property	Fine	Actual Cost + 15% Admin
FALSE ALARMS		
5th Alarm	Fine	Actual Cost (1st - 5th)
Each Subsequent Alarm after 5	Fine	Actual Cost



**Sonoma County Fire District
Board of Directors
Staff Report**

Date: July 21, 2020

Topic: Temporary Housing for Fire Station No. 4

Recommendation:

Approve the purchase and delivery of a temporary modular building for Station No. 4

Financial Impact:

\$145,000 (building, permit, tax and delivery)

Background:

Of the nine SCFD fire stations, four have become substandard due to age¹. These substandard stations, some of which are more than 60 years old, lack symmetric improvements, ergonomic improvements, access requirements, fire sparklers, and were not designed for full-time staffing and current apparatus configurations. The SCFD Facility Committee prioritized station needs as follows:

Station	Location	Condition	Priority
Station 4	207 Todd Rd.	Poor	1 – Critical Immediate Need Replacement
Station 9	12100 Armstrong Woods Dr.	Poor	1 – Critical Immediate Need Replacement or Refurbish
Station 2	45 Lark Center Dr.	Poor	2 – Immediate Need Replacement
Station 5	92 Middle Rincon Rd.	Poor	2 – Immediate Need Replacement
Station 7	2601 Calistoga Rd.	Fair	3 – Needs Improvement
Station 8	6161 Bennet Valley Rd.	Fair	3 – Needs Improvement
Station 6	5198 Sharp Road	Improved	0 – Refurbish in Progress
Station 1	8200 Old Redwood Hwy.	Good	0 – No Significant Improvements Needed (Office Reconfiguration in Progress)
Station 3	8600 Windsor Rd.	Excellent	0 – No Improvements Needed

Station No. 4, 207 Todd Road, was built in 1964 and while shows great pride in ownership, the station has significant sewer/plumbing problems, electrical issues, asbestos hazards, ADA issues, dry rot, water leaks, structural seismic safety issues and has no fire sprinklers. The building lacks energy efficiency and due to rodent issues, the fire station is likely a fire hazard. These issues have been exasperated by the current COVID health crisis as Station No. 4 has very tight living conditions, no dorm room separation, etc. This has created an unusual and

¹ RVFPD 2018 Facilities Condition Needs Report prepared by Kitchell, Inc.



**Sonoma County Fire District
Board of Directors
Staff Report**

compelling urgency to move forward with a temporary solution while a long-term solution is sought.

Staff researched and analyzed pros/cons of several other proposals and quotes including purchasing a surplus temporary fire station from the City of San Rafael (at market rate, plus delivery), a new design/build temporary building, a new design/build temporary building lease, or a purchase of a similar building to the one proposed. All these options were more expensive and/or had difficult logistical issues (arranging for the wide-load delivery from San Rafael, as one example)

In this process, staff located a new 1403 square foot pre-manufactured building (Clayton model No. CK522F) one mile from Station No. 4. This building will fit behind current Station No. 4 allowing continual use of the existing building for apparatus storage and minimal office use.

This proposed modular building is inclusive of:

- Four split dorm rooms. (Master bedroom will be split into two dorm rooms for a total of five dorms)
- Two full bathrooms (one will be upgraded to ADA)
- Dining Room
- Open floor plan allowing for workstations, additional refrigerators and eating area
- Utility Room/ Laundry
- Fire Sprinklers
- Appliances (refrigerator, stove, dishwasher)
- Gas furnace, central air conditioning
- Set on blocks embedded into ground
- One-year warranty

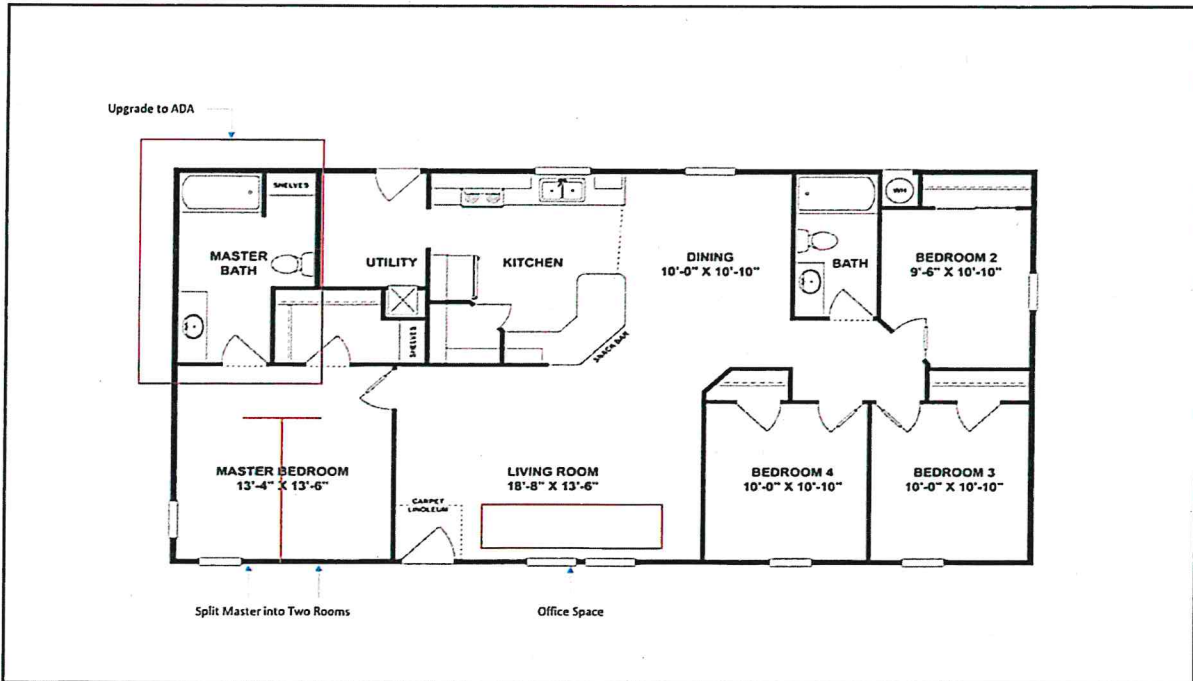
Building is modular, and can be moved, reused, or sold in the future.

Attachement:

Project photo and layout



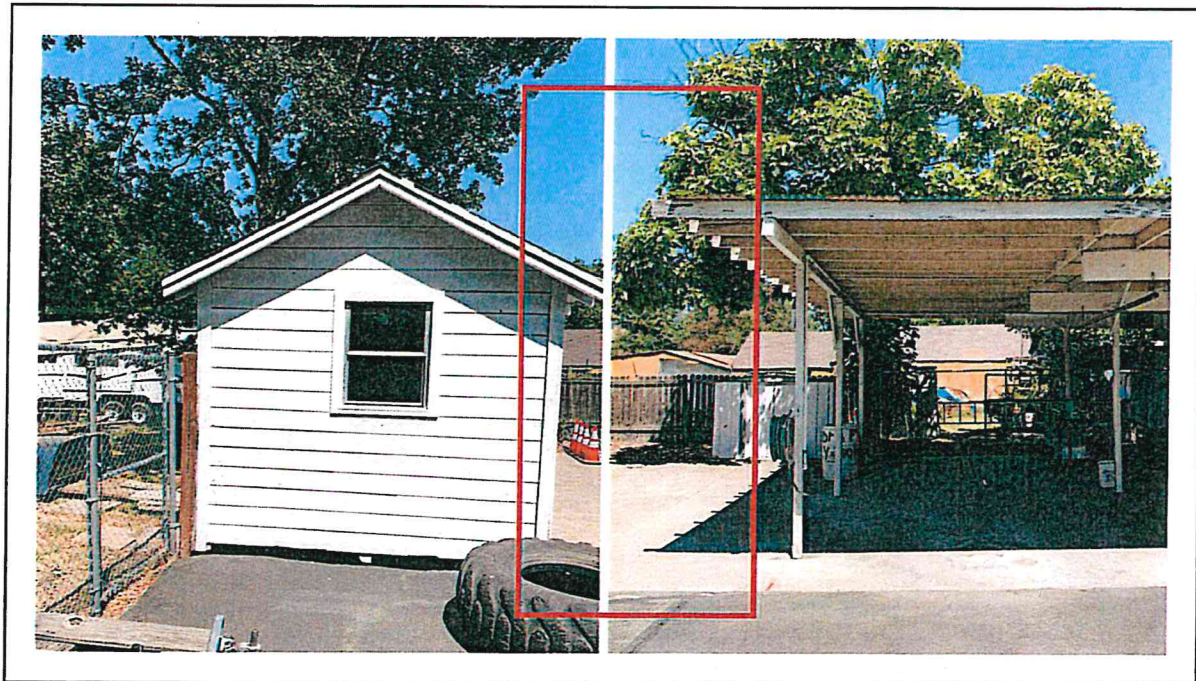
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Sonoma County Fire District
Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
105-Summit- Checking	449,487.00
107-Summit- Payroll	168,257.28
109-Summit- ICS	10,420,478.82
CA Emp Retiree Benefit Trust	2,393,729.19
Total Checking/Savings	<u>13,431,952.29</u>
Total Current Assets	<u>13,431,952.29</u>
TOTAL ASSETS	<u><u>13,431,952.29</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	35,272.76
Total Accounts Payable	<u>35,272.76</u>
Total Current Liabilities	<u>35,272.76</u>
Total Liabilities	35,272.76
Equity	
Opening Balance Equity	2,393,729.19
Operating Transfer	5,771,871.75
Retained Earnings	4,445,104.60
Net Income	785,973.99
Total Equity	<u>13,396,679.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>13,431,952.29</u></u>

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10 - Taxes				
1000 Property Taxes- CY Secured	6,672,166.14	6,376,700.00	295,466.14	104.6%
1001 CY Special Tax	4,913,509.84	5,400,856.00	-487,346.16	91.0%
1008 RDA Increment	-184,980.11	-137,050.00	-47,930.11	135.0%
1011 Prop Tax Collection Fee	-78,425.47	-81,750.00	3,324.53	95.9%
1014 AB 1290 RDA Pass-Through	24,995.70	12,350.00	12,645.70	202.4%
1017- Residual Prop Tax	75,234.42	87,500.00	-12,265.58	86.0%
1020 Prop Taxes- CY Supp	67,273.65	128,650.00	-61,376.35	52.3%
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	20,619.96	34,600.00	-13,980.04	59.6%
1080 Supp Prop Tax PY	0.00			
1100 Prop Taxes PY Unsecured	2.00			
Total 10 - Taxes	11,722,527.96	12,019,056.00	-296,528.04	97.5%
17- Use of Money/Property				
1700 Interest on Pooled Cash	4,322.78	500.00	3,822.78	864.6%
1701 Misc. Interest Earned	17,902.67			
1800 Rents & Concessions	44,248.66	25,500.00	18,748.66	173.5%
Total 17- Use of Money/Property	66,474.11	26,000.00	40,474.11	255.7%
20- Intergovernmental Revenues				
2440 ST HOPTR	20,244.95	41,000.00	-20,755.05	49.4%
2441 State-Other	153.90			
2490 State Backfill- Wildfire	52,518.59			
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	205,477.46			
2905 Refunds- ST Other	19,819.04			
2906 Refunds- ST Apparatus	23,574.54			
Total 20- Intergovernmental Reven...	2,147,370.22	1,890,800.00	256,570.22	113.6%
30- Charges for Services				
3145 Plans & Specs	5,500.00	27,000.00	-21,500.00	20.4%
3600 Other Charges for Service	146,666.63	160,000.00	-13,333.37	91.7%
3700 Copy/Transcribe Fee	121.00			
Total 30- Charges for Services	152,287.63	187,000.00	-34,712.37	81.4%

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
40- Miscellaneous Revenue				
4040 Misc. Revenue	27,066.66			
4041 Graton Rancheria	564,979.14	719,400.00	-154,420.86	78.5%
4100 Donations- Kincade	9,184.00			
4102 Donations/Reimbursements	34,238.24	35,600.00	-1,361.76	96.2%
4103 Work Comp Reimbursement	39,505.74			
4104 Insurance reimbursement	97,621.85			
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	827,095.63	805,000.00	22,095.63	102.7%
Total Income	14,915,755.55	14,927,856.00	-12,100.45	99.9%
Expense				
50 Salaries/Employ Benefits				
5910 Perm Position	5,776,147.42	6,412,813.00	-636,665.58	90.1%
5911 Part Time	217,013.78	255,000.00	-37,986.22	85.1%
5912 Overtime	1,194,693.13	909,000.00	285,693.13	131.4%
5913 On-Call Stipends	4,400.00			
5914 Overtime-ST	427,595.45			
5915 ST Coverage	1,803.98			
5916 OT ST Coverage	87,862.99			
5917 Strike Team	37,394.49			
5918 OOC Strike Team OT	13,857.45			
5919 Overtime-COVID	21,337.92			
5922 FICA Retirement	430.88			
5923 PERS District Expense	1,392,815.81	1,176,700.00	216,115.81	118.4%
5924 Medi/FICA	130,071.22	135,650.00	-5,578.78	95.9%
5930 Health Insurance	1,196,611.51	1,160,808.00	35,803.51	103.1%
5931 Disability Insurance	15,097.50	20,295.00	-5,197.50	74.4%
5932 Dental Insurance	82,215.63	84,900.00	-2,684.37	96.8%
5933 Life Insurance	5,501.52	8,000.00	-2,498.48	68.8%
5934 Vision Insurance	6,013.22	15,250.00	-9,236.78	39.4%
5935 Unemployment Insure	14,801.27	9,000.00	5,801.27	164.5%
5940 Work Comp Premium	614,957.00	502,000.00	112,957.00	122.5%
5971- PTO Payout	14,282.25	30,000.00	-15,717.75	47.6%
5972 Medical Stipend	36,720.00	38,000.00	-1,280.00	96.6%
Total 50 Salaries/Employ Benefits	11,291,624.42	10,757,416.00	534,208.42	105.0%

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
60 - Services/Supplies				
6015 Annexation Costs	203,136.54	215,000.00	-11,863.46	94.5%
6021 Uniform Expense	28,979.75	52,900.00	-23,920.25	54.8%
6022 Safety Clothing	115,204.19	103,900.00	11,304.19	110.9%
6040 Communications	51,158.51	86,500.00	-35,341.49	59.1%
6045 Telephone Service Charge	0.00			
6060 Food	17,584.12	4,000.00	13,584.12	439.6%
6084 Janitorial Supplies	26,884.50	17,000.00	9,884.50	158.1%
6086 K9 Program	0.00			
6100-Insurance	84,354.81	74,000.00	10,354.81	114.0%
6140 Maintenance Equip. & Appar	235,205.17	223,600.00	11,605.17	105.2%
6154 Maintenance-Hose Replace	24,095.81	25,000.00	-904.19	96.4%
6180 Maintenance Buildings/Imp.	105,128.48	330,000.00	-224,871.52	31.9%
6261 Medical Supplies	86,845.45	56,900.00	29,945.45	152.6%
6280 Memberships	14,703.80	20,900.00	-6,196.20	70.4%
6300 Prevention Materials	7,035.51	16,420.00	-9,384.49	42.8%
6400 Office Expense	11,181.16	15,000.00	-3,818.84	74.5%
6410 Postage	2,146.31	2,500.00	-353.69	85.9%
6457 Computer Charges	170,815.48	131,000.00	39,815.48	130.4%
6461 Supplies/Expenses	13,563.97	12,150.00	1,413.97	111.6%
6462- Furniture	14,511.73	37,500.00	-22,988.27	38.7%
6463 Resource Materials	22,541.16	18,000.00	4,541.16	125.2%
6500 Professional Services	94,625.94	288,200.00	-193,574.06	32.8%
6501 Abatement Contractors	5,514.78	12,000.00	-6,485.22	46.0%
6502 Mountain Stn.	28,178.90			
6526 Dispatch Services	0.00			
6587 LAFCO charges	22,540.00	26,000.00	-3,460.00	86.7%
6610 Legal Services	103,372.50	50,000.00	53,372.50	206.7%
6630 Audit/Accounting Services	28,140.00	36,000.00	-7,860.00	78.2%
6633 Payroll Expense	13,360.92	19,000.00	-5,639.08	70.3%
6634 Bank Service Charges	105.00	500.00	-395.00	21.0%
6654 Medical Exams	4,867.00	55,000.00	-50,133.00	8.8%
6800 Public/Legal Services	1,187.50	5,000.00	-3,812.50	23.8%
6820 Rent/Leases Equipment	18,458.79	11,000.00	7,458.79	167.8%
6880 Small Tools/Instruments	13,841.14	36,900.00	-23,058.86	37.5%
6881 Safety Equipment	65,748.04	181,000.00	-115,251.96	36.3%
7120 Training-in-Service	37,123.81	103,600.00	-66,476.19	35.8%
7121 Training-SAFER	888.00			
7150- Employee Recognition	6,834.18	5,500.00	1,334.18	124.3%
7201 Gas/Oil	65,977.69	60,000.00	5,977.69	110.0%
7250 Reimbursable Expense-ST	75,946.81			
7300 Travel/Transportation	3,161.09			
7320 Utilities	142,026.54	88,300.00	53,726.54	160.8%
Total 60 - Services/Supplies	1,966,975.08	2,420,270.00	-453,294.92	81.3%

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
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	268,661.98	1,305,000.00	-1,036,338.02	20.6%
8560 Equipment	214,834.16	346,000.00	-131,165.84	62.1%
8570 CERBT Contributions	350,000.00	350,000.00	0.00	100.0%
Total 85 - Capital Expenditures	833,496.14	2,001,000.00	-1,167,503.86	41.7%
Total Expense	14,129,781.56	15,216,486.00	-1,086,704.44	92.9%
Net Ordinary Income	785,973.99	-288,630.00	1,074,603.99	-272.3%
Other Income/Expense				
Other Expense				
Ask My Accountant	0.00			
Total Other Expense	0.00			
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	785,973.99	-288,630.00	1,074,603.99	-272.3%