

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
RANCHO ADOBE FIRE PROTECTION DISTRICT
OF SONOMA COUNTY, STATE OF CALIFORNIA,
ADOPTING A PRELIMINARY BUDGET FOR THE 2023/2024 FISCAL YEAR

WHEREAS, the Board of Directors of the Rancho Adobe Fire Protection District has reviewed the preliminary budget for the fiscal year 2023/2024.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Rancho Adobe Fire Protection District does adopt a preliminary budget for the 2023/2024 fiscal year in the amount of \$7,768,620.00.

The foregoing resolution was introduced this 17th day of May 2023 by Director Peterson who moved its adoption, and seconded by Director Howell, and adopted on a roll call vote by the following vote:

Director Peterson aye Director Moretti absent Director Howell aye
Director Hemmendinger aye Director Herman aye
Director Proteau aye Director Gadoua aye

AYES: 6 NOES: 0 ABSTAIN: 0 ABSENT: 1

WHEREUPON, the Chair declared the foregoing resolution adopted, and SO ORDERED.

Ben P... [Signature]
CHAIR

Attest: Jennifer Bechtold
Clerk of the Board



Rancho Adobe Fire District

Staff Report

****Updated ****

Date: May 17, 2023

Topic: Resolution R -7; Adoption of the Preliminary Budget for Fiscal Year 2023/2024

Recommendation:

1. Approve Resolution R-5 approving the Preliminary Budget for Fiscal Year 2023/2024
2. Establish the date for adopting the Final Budget for Fiscal Year 2023/2024 on August 16th, 2023 regular Board meeting

Background:

The final annual budget will be presented to the Board for adoption on August 16, 2023. This final version may include revisions to certain revenues and expenditures.

Financial Impact:

A summary of the Preliminary Budget for 2023/2024 is as follows:

Salaries & Benefits	6,317,948
Service & Supplies	1,002,295
Debt Service	<u>448,377</u>
Total Expenditures	<u>7,778,620</u> 7,768,620
Revenues	7,894,390
(Increase) to unassigned capital fund	<u>(125,770)</u>
Total Revenues and increase in unassigned capital fund	<u>7,778,620</u> 7,768,620

Approved by:

Jeff Veliquette
Fire Chief

Attachments:

1. Preliminary Budget Fiscal Year 2023/2024
2. 5 year projection

A	B	C	H	G	H	I	J
		DESCRIPTION		2022/2023	2022/23	2023/24	
1	CODE	REVENUE		FINAL Budget	ACTUALS TO 4/30/23	PRELIMINARY	DIFFERENCE
3	1000	PROPERTY TAXES	\$	4,235,000.00	\$ 4,122,764.48	\$ 4,429,147.00	\$ 194,147.00
4	1001	CY DIRECT CHARGES	\$	2,212,000.00	\$ 2,087,723.16	\$ 2,278,360.00	\$ 66,360.00
5	1008	RDA INCREMENT	\$	192,000.00	\$ 42,486.52	\$ 170,500.00	\$ (21,500.00)
6	1011	PROPERTY TAXES ADMIN FEE	\$	(35,000.00)	\$ (39,287.54)	\$ (40,000.00)	\$ (5,000.00)
7	1014	PROPERTY TAXES - RDA INCREMENT	\$	-			
8	1015	RDA PASS-THROUGH	\$	-			
9	1016	RDA ALLOCATION	\$	-			
10	1017	RDA ESCROW ACCOUNT	\$	-			
11	1018	RDA ASSET DISTRIBUTION	\$	-			
12	1020	CY SUPPLEMENTAL TAX	\$	105,000.00	\$ 59,749.68	\$ 108,150.00	\$ 3,150.00
13	1040	UNSECURED PROP TAX	\$	130,000.00	\$ 125,163.93	\$ 133,900.00	\$ 3,900.00
14	1042	COST REIMBURSEMENT	\$	-			
15	1061	PY DIRECT CHARGES	\$	15,000.00	\$ 20,937.10	\$ 15,000.00	\$
16		TOTAL PROPERTY TAXES	\$	6,854,000.00	\$ 6,419,537.33	\$ 7,095,057.00	\$ 241,057.00
17							
18	1700	INTEREST ON POOLED CASH	\$	4,000.00	\$ 41,224.27	\$ 45,000.00	\$ 41,000.00
19		USE OF PROPERTY:	\$	4,000.00	\$ 41,224.27	\$ 45,000.00	\$ 41,000.00
20							
21	2081	STATE-HIGHWAY REIMBURSEMENTS	\$	-			
22	2404	STATE REIMBURSEMENTS	\$	-	\$ 83.15		
23	2440	STATE - HOPTR	\$	22,000.00	\$ 10,381.02	\$ 22,660.00	\$ 660.00
24	2500	GRANT REVENUE	\$	-			
25	2589	STATE REF - STRIKE TEAMS	\$	350,000.00	\$ 512,010.08	\$ 350,000.00	\$
26		INTERGOV. REVENUES	\$	372,000.00	\$ 522,474.25	\$ 372,660.00	\$ 660.00
27							
28	3600	OTHER MISC. REVENUES - FIRE MAR	\$	4,000.00	\$ 24,011.83	\$ 30,000.00	\$ 26,000.00
29	3601	FINANCE/LATE CHARGE COST RECO	\$	4,000.00	\$ 4,332.48	\$ 4,000.00	\$
30	3641	FIRE SERVICES - CASINO CONTRACT	\$	180,048.00	\$ 115,024.00	\$ 130,048.00	\$ (50,000.00)
31	3661	FIRE CONTROL SERVICES - COST RE	\$	20,000.00	\$ 19,257.07	\$ 20,000.00	\$
32	3665	AMBULANCE SERVICE	\$	17,000.00	\$ 33,600.16	\$	\$ (17,000.00)
33	3670	WEED ABATEMENT	\$	4,000.00	\$ 21,836.00	\$ 21,200.00	\$ 17,200.00
34	3682	CITY CONTRACTS (RP AUTO AID)	\$	37,500.00	\$ 20,164.87	\$ 38,625.00	\$ 1,125.00
35	3700	COPY FEES	\$	500.00	\$ 225.00	\$ 500.00	\$
36		CHARGES FOR SERVICE:	\$	267,048.00	\$ 238,451.41	\$ 244,373.00	\$ (22,675.00)
37							

A	B	C	H	G	H	I	J
				2022/2023		23/24	
50		EXPENSES		BUDGETED EXPENSES		Projected Exp	DIFFERENCE
51	CODE	ACCOUNT					
105	6045	Torres	Pagers and Radios	\$ 51,000.00	\$ 30,376.88	\$ 6,850.00	\$ (44,150.00)
113							
114	6060	Bechtold	Food	\$ 3,000.00	\$ 1,274.43	\$ 6,000.00	\$ 3,000.00
116							
117	6080	Keneally	Household Expense	\$ 13,000.00	\$ 10,069.99	\$ 15,000.00	\$ 2,000.00
119							
120	6100	Bechtold	Property and Liability Insurance	\$ 213,291.00	\$ 215,094.91	\$ 253,000.00	\$ 39,709.00
121							
122	6140		Maintenance - Other Equipment	\$ 12,000.00	\$ 6,533.82	\$ 12,000.00	\$ -
123							
124	6150	Bechtold	Bad Debt Expense (A/R Write Offs)	\$ 11,000.00	\$ 7,082.13		\$ (11,000.00)
125							
126	6155	Wandel	Apparatus Maintenance	\$ 60,000.00	\$ 30,659.02	\$ 60,000.00	\$ -
128							
129	6165	Porter	SCBA Maintenance	\$ 3,500.00	\$ 4,169.83	\$ 5,000.00	\$ 1,500.00
132							
133	6180	Wandel	Building Maintenance	\$ 24,000.00	\$ 30,909.68	\$ 33,000.00	\$ 9,000.00
138							
139	6181		Station Maint. related to remodel		\$ 1,000.00		
140							
141	6260	Porter/R	Medical Supplies	\$ 35,000.00	\$ 20,342.81	\$ 20,000.00	\$ (15,000.00)
143							
144	6261	TBD/Ve	ALS Medical Expense	\$ 10,000.00		\$ 20,000.00	\$ 10,000.00
148							
149	6280	Bechtold	Memberships	\$ 12,000.00	\$ 13,631.67	\$ 12,000.00	\$ -
150			CalChiefs, FDAC, SCFCA, SCFDA				
151							
152	6400	Bechtold	Office Supplies	\$ 3,200.00	\$ 2,625.52	\$ 3,200.00	\$ -
153							
154	6401	Taylor	Office Supplies - Equipment	\$ 9,000.00	\$ 261.65	\$ 7,000.00	\$ (2,000.00)
156							
157	6410	Bechtold	Postage and Shipping	\$ 2,000.00	\$ 1,503.98	\$ 2,000.00	\$ -
158							
159	6430	Bechtold	Printing Services	\$ 1,000.00	\$ 437.96	\$ 1,000.00	\$ -

A	B	C	F	G	H	I	J
50		EXPENSES		2022/2023		23/24	
51	CODE	ACCOUNT		BUDGETED EXPENSES		Projected Exp	DIFFERENCE
160							
161	6461	Operational Expense	\$	8,000.00	\$ 4,987.78	\$ 8,000.00	\$ -
162							
163	6463	Fire Prevention Expense	\$	3,800.00	\$ 4,137.89	\$ 4,000.00	\$ 200.00
167							
168	6500	Bechtold Prof/Spl Svcs - PAYROLL FEES	\$	5,000.00	\$ 5,924.96	\$ 5,000.00	\$ -
169							
170	6526	Bechtold Dispatch Services - REDDCOM	\$	22,000.00	\$ 17,329.42	\$ 30,000.00	\$ 8,000.00
171							
172	6587	Bechtold LAFCO	\$	7,500.00	\$ 10,970.00	\$ 12,000.00	\$ 4,500.00
173							
174	6590	Taylor Contracted Fire Marshal Services	\$	15,000.00	\$ 19,337.50	\$ 20,000.00	\$ 5,000.00
177							
178	6596	Vel CQI Expense	\$	10,000.00		\$ 10,000.00	\$ -
179							
180	6605	Bechtold New Hire Expenses	\$	6,000.00	\$ 3,885.00	\$ 14,750.00	\$ 8,750.00
188							
189	6610	Bechtold Legal Services	\$	5,000.00	\$ 10,154.00	\$ 13,000.00	\$ 8,000.00
192							
193	6630	Bechtold Audit Services	\$	7,950.00	\$ 8,445.00	\$ 9,000.00	\$ 1,050.00
194							
195	6635	Bechtold Bank Fees (charges for customers using	\$	300.00	\$ 395.46	\$ 350.00	\$ 50.00
196							
197	6650	Taylor Health Services	\$	8,000.00	\$ 1,868.00	\$ 8,000.00	\$ -
200							
201	6654	Heard Wellness Program	\$	6,000.00	\$ 1,688.62	\$ 7,000.00	\$ 1,000.00
205							
206	6800	Bechtold Public-Legal Notices	\$	700.00	\$ 1,555.00	\$ 1,200.00	\$ 500.00
207							
208	6820	Bechtold Rent/Lease Equipment	\$	7,500.00	\$ 6,270.79	\$ 7,500.00	\$ -
209							
210	6823	Bechtold Rental-Hydrants/Water	\$	700.00		\$ 700.00	\$ -
211							
212	6880	Small Tools	\$	6,000.00	\$ 3,512.95	\$ 3,000.00	\$ (3,000.00)

A	B	C	H	G	H	I	J
		EXPENSES		2022/2023		23/24	
CODE	ACCOUNT	ACCOUNT	UDGETED EXPENSES		Projected Exp	DIFFERENCE	
214							
215	6881 Taylor	Safety Equipment	\$	40,000.00	\$	30,000.00	\$ (10,000.00)
219							
220	6889 Taylor	Computer Software	\$	64,000.00	\$	49,215.00	\$ (14,785.00)
230							
231	7000 Bechtold	Special Dist. Expense	\$	500.00	\$	600.00	\$ 100.00
232							
233	7005 Bechtold	Election Expense	\$	-			\$ -
234							
235	7120 Wandel	In-Service Training	\$	45,000.00	\$	47,300.00	\$ 2,300.00
242							
243	7201 Bechtold	Gas & Oil	\$	65,000.00	\$	70,000.00	\$ 5,000.00
244							
245	7300 Bechtold	Transportation/Travel	\$	5,000.00	\$	6,800.00	\$ 1,800.00
248							
249	7320 Bechtold	Utilities	\$	53,000.00	\$	60,000.00	\$ 7,000.00
250							
251		TOTAL SERVICE & SUPPLY	\$	1,001,941.00	\$	1,002,295.00	\$ 354.00
252							
253	7910	Long Term Loan Principal	\$	55,807.00	\$	57,508.31	\$ 1,701.31
254	7930	Long Term Loan Interest	\$	7,910.00	\$	6,208.49	\$ (1,701.51)
255	7940	Pension Obligation Bond Principal	\$	255,000.00	\$	255,000.00	\$ -
256	7945	Pension Obligation Bond Interest	\$	130,694.00	\$	129,660.50	\$ (1,033.50)
257 *		TOTAL OTHER EXPENSES	\$	449,411.00	\$	448,377.30	\$ (1,033.70)
258							
259	8510 Wandel	Building Improvements	\$	217,000.00	\$	-	\$ (217,000.00)
265							
266	8511	New Capital Equipment	\$	-	\$	789.00	\$ -
267							
268	8540	Durable Medical Equipment	\$	-			\$ -
269							
270	8560	New Equipment - Apparatus	\$	-			\$ -
271							
272	8561	Office Equipment	\$	-			\$ -
273							

A	B	C	F	G	H	I	J
50		EXPENSES		2022/2023		23/24	
51		ACCOUNT		UDGETED EXPENSES		Projected Exp	DIFFERENCE
274 *		TOTAL FIXED ASSETS	\$	217,000.00	\$ 789.00	\$ -	\$ (217,000.00)
275							
276		TOTAL EXPENDITURES	\$	7,392,952.00	\$ 5,947,548.68	\$ 7,768,620.30	\$ 375,668.30
277							
278		TOTAL REVENUES	\$	7,507,048.00	\$ 7,294,310.79	\$ 7,894,390.00	
279		* Denotes reduction from Prop IV Limits					
280				2022/2023		2023/2024	
281		Revenues Less Expenses	\$	114,096.00	\$ 1,346,762.11	\$ 125,769.70	
282							
283							
284		Expenditures less reduction of Prop IV					
285		Prop IV Limit for 23/24					
286		Difference	\$	-			
287							
288		2023/2024 FY Rev's Less Exp's	\$	125,769.70			
289							
290		Reserves	Balance				
291		Operational:	\$	5,608,372			
292		Capital:	\$	1,152,609			
293		Total:	\$	6,760,981			
294							
295							

	2022 - 2023 Capital Expenditures	2023 - 2024 Capital Expenditures ⁽¹⁾	2024 - 2025 Capital Expenditures ⁽¹⁾	2025 - 2026 Capital Expenditures ⁽¹⁾	2026 - 2027 Capital Expenditures ⁽¹⁾
Beginning Capital Reserves	\$ 1,916,890.00	\$ 632,737.77	\$ 451,449.03	\$ 51,004.67	\$ 51,004.67
Replacement 9183	\$ (717,000.87)				
Replacement Chassis 9132			\$ (120,000.00)		
Construction soft costs	\$ (16,247.36)	\$ (10,000.00)			
HVAC Upgrades Stations 1.3	\$ (115,000.00)				
Remodel Station 2	\$ (550,000.00)	\$ (550,000.00)			
Station Capital Upgrades		\$ (265,000.00)			
Replacement Type 3, 9160			\$ (450,000.00)		
Replacement Type 3, 9162					\$ 475,000.00
Total Capital Expenditures	\$ (1,398,248.23)	\$ (825,000.00)	\$ (570,000.00)	\$ -	\$ 475,000.00
Ending Capital Reserves	\$ 518,641.77	\$ (192,262.23)	\$ (118,550.97)	\$ 51,004.67	\$ (423,995.33)
Reserve Additions from previous FY	\$ 114,096.00	\$ 643,711.26	\$ 169,555.64	\$ -	\$ -
CarryOver	\$ 632,737.77	\$ 451,449.03	\$ 51,004.67	\$ 51,004.67	\$ (423,995.33)

⁽¹⁾ Projected

Notes *Assume \$630,000 carryover from 22/23 to FY 23/24

*Assume completion of all Station Capital Upgrades at \$265,000

*Identify alternate funding source of Type 3 engine purchase

FY 2023-2024 CAPITAL IMPROVEMENTS BUDGET (Projected)

EXPENSES	2022/2023 FINAL EXPENSES	2023/2024 PRELIM. BUDGET	2024/2025 PROJ. EXPENSES	DIFFERENCE	NOTES
ACCOUNT					
Buildings Improvements	\$ (681,247.36)	\$ (825,000.00)			
New Capital Equipment	\$ -	\$ -		\$ -	
Durable Medical Equipment	\$ -	\$ -		\$ -	
New Equipment - Apparatus	\$ (717,000.87)	\$ -	\$ (570,000.00)		
Equipment New - Office	\$ -	\$ -		\$ -	
TOTAL CAPITAL IMPROVEMENTS BUDGET:	\$ (1,398,248.23)	\$ (825,000.00)	\$ (570,000.00)		