

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

WHEREAS, the FY 2023/2024 Final Budget has been presented to the Board of Directors of the Rancho Adobe Fire Protection District of Sonoma County; and

WHEREAS, said Final Budget has been reviewed and established as of this date as being the Final Budget of the District, and

NOW, THEREFORE, BE IT RESOLVED that the Final Budget in the amount of \$7,739,497.30, attached hereto, is found and determined to be the 2023/2024 Final Budget of the District, and any interested taxpayer may review the budget at 11000 Main Street, Penngrove, between the hours of 9:00 a.m. and 6:00 p.m. Tuesday through Friday.

The foregoing resolution was introduced this 20th day of September 2023, by Director Hemmendinger who moved its adoption, and seconded by Director Gadoua, and adopted on a roll call vote by the following vote:

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

AYES: 7 NOES: 0 ABSTAIN: 0 ABSENT: 0

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

Brian Proteau
CHAIR

Attest: Jennifer Beentold
Clerk of the Board

FINAL BUDGET - FY 2023/2024

CODE	DESCRIPTION REVENUE	2022/2023	2023/24	2023/24	DIFFERENCE
		Final Budget Totals	PRELIMINARY	Final Projected Revenues	
1000	PROPERTY TAXES	\$ 4,329,488.71	\$ 4,429,147.00	\$ 4,481,020.00	\$ 151,531.29
1001	CY DIRECT CHARGES	\$ 2,169,096.66	\$ 2,278,360.00	\$ 2,244,710.00	\$ 75,613.34
1008	RDA INCREMENT	\$ 180,703.93	\$ 170,500.00	\$ 170,500.00	\$ (10,203.93)
1011	PROPERTY TAXES ADMIN FEE	\$ (39,287.54)	\$ (40,000.00)	\$ (40,000.00)	\$ (712.46)
1014	PROPERTY TAXES - RDA INCREMENT	\$ -			\$ -
1015	RDA PASS-THROUGH	\$ -			\$ -
1016	RDA ALLOCATION	\$ -			\$ -
1017	RDA ESCROW ACCOUNT	\$ -			\$ -
1018	RDA ASSET DISTRIBUTION	\$ -			\$ -
1020	CY SUPPLEMENTAL TAX	\$ 113,506.78	\$ 108,150.00	\$ 111,000.00	\$ (2,506.78)
1040	UNSECURED PROP TAX	\$ 133,454.83	\$ 133,900.00	\$ 133,900.00	\$ 445.17
1061	PY DIRECT CHARGES	\$ 23,353.79	\$ 15,000.00	\$ 21,000.00	\$ (2,353.79)
	TOTAL PROPERTY TAXES	\$ 6,910,317.16	\$ 7,095,057.00	\$ 7,122,130.00	\$ 211,812.84
1700	INTEREST ON POOLED CASH	\$ 95,257.94	\$ 45,000.00	\$ 85,000.00	\$ (10,257.94)
	USE OF PROPERTY:	\$ 95,257.94	\$ 45,000.00	\$ 85,000.00	\$ (10,257.94)
2081	STATE-HIGHWAY REIMBURSEMENTS	\$ -			\$ -
2404	STATE REIMBURSEMENTS	\$ 83.15			\$ (83.15)
2440	STATE - HOPTR	\$ 20,762.04	\$ 22,660.00	\$ 22,660.00	\$ 1,897.96
2500	GRANT REVENUE	\$ -			\$ -
2589	STATE REF - STRIKE TEAMS	\$ 512,010.08	\$ 350,000.00	\$ 350,000.00	\$ (162,010.08)
	INTERGOV. REVENUES	\$ 532,855.27	\$ 372,660.00	\$ 372,660.00	\$ (160,195.27)
3600	OTHER MISC. REVENUES - FIRE MARSHAL SV	\$ 28,357.33	\$ 30,000.00	\$ 32,000.00	\$ 3,642.67
3601	FINANCE/LATE CHARGE COST RECOVERY	\$ 3,975.52	\$ 4,000.00	\$ 4,000.00	\$ 24.48
3641	FIRE SERVICES - CASINO CONTRACT	\$ 250,060.00	\$ 130,048.00	\$ 130,048.00	\$ (120,012.00)
3661	FIRE CONTROL SERVICES - COST RECOVERY	\$ 25,120.66	\$ 20,000.00	\$ 20,000.00	\$ (5,120.66)
3670	WEED ABATEMENT	\$ 21,836.00	\$ 21,200.00	\$ 60,000.00	\$ 38,164.00
3682	CITY CONTRACTS (RP AUTO AID)	\$ 41,358.15	\$ 38,625.00	\$ 42,600.00	\$ 1,241.85
3700	COPY FEES	\$ 330.00	\$ 500.00	\$ 500.00	\$ 170.00
	CHARGES FOR SERVICE:	\$ 371,037.66	\$ 244,373.00	\$ 289,148.00	\$ (81,889.66)

CODE	DESCRIPTION REVENUE	2022/2023	2023/24	2023/24	DIFFERENCE
		Final Budget Totals	PRELIMINARY	Final Projected Revenues	
4040	MISC. REVENUE, OTHER	\$ 34,377.14	\$ 10,000.00	\$ 10,000.00	\$ (24,377.14)
4100	WORKERS' COMP REIMB	\$ 88,931.21	\$ 42,300.00	\$ 42,300.00	\$ (46,631.21)
4102	DONATIONS/REIMB	\$ 338.28			\$ (338.28)
4116	INSURANCE REIMBURSEMENTS	\$ -			\$ -
4600	SALE OF FIXED ASSET	\$ -	\$ 85,000.00	\$ 50,000.00	\$ 50,000.00
	MISC. REVENUES	\$ 123,646.63	\$ 137,300.00	\$ 102,300.00	\$ (21,346.63)
	TOTAL REVENUES:	\$ 8,033,114.66	\$ 7,894,390.00	\$ 7,971,238.00	\$ (61,876.66)

CODE	EXPENSES ACCOUNT	2022/2023		23/24		DIFFERENCE
		Final Budget Totals	Projected Exp	Projected Exp	Projected Exp	
5910	Permanent Positions 1 Fire Chief, 3BC's, 9 Captains, 9 Engineers, 5 FF/EMT's, 4 FF/EMT-P, 1 Admin Manager	\$ 3,102,419.32	\$ 3,328,828.00	\$ 3,328,828.00	\$ 3,328,828.00	\$ 226,408.68
5911	Extra Help	\$ 267,415.89	\$ 316,200.00	\$ 306,000.00	\$ 306,000.00	\$ 38,584.11
5912	Overtime	\$ 783,199.34	\$ 782,422.00	\$ 757,422.00	\$ 757,422.00	\$ (25,777.34)
5913	BC Extra Shift Compensation	\$ -	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00
5914*	FLSA	\$ 82,370.07	\$ 83,000.00	\$ 83,000.00	\$ 83,000.00	\$ 629.93
5922	Social Security Taxes 6.2% base	\$ (2,756.91)	\$ 5,800.00	\$ 8,100.00	\$ 8,100.00	\$ 10,856.91
5923	PERS Retirement	\$ 594,304.04	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ 105,695.96
5924	Medicare 1.45% base	\$ 59,844.66	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 155.34
5930	Health Insurance ass. 6% incr	\$ 521,056.85	\$ 601,198.00	\$ 601,198.00	\$ 601,198.00	\$ 80,141.15
5931	Disability Insurance	\$ 10,092.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 908.00
5932	Dental Insurance	\$ 29,468.89	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 5,531.11
5933	Life Insurance	\$ 4,107.35	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 892.65
5934	Vision Care Ins.	\$ 4,852.85	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 147.15
5935	Unemployment Ins.	\$ 4,121.60	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 878.40
5936	Retiree Insurance	\$ 16,200.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	\$ 6,300.00
5940	Worker's Comp Ins.	\$ 209,008.23	\$ 247,000.00	\$ 247,000.00	\$ 247,000.00	\$ 37,991.77
	TOTAL SALARY/BENEFIT	\$ 5,685,704.18	\$ 6,317,948.00	\$ 6,285,048.00	\$ 6,285,048.00	\$ 599,343.82
6020	Clothing/Personal Supplies	\$ 24,480.32	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 4,019.68
6022*	Safety Clothing	\$ 70,478.79	\$ 74,330.00	\$ 70,000.00	\$ 70,000.00	\$ (478.79)
6040	Communications	\$ 28,135.66	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ (2,135.66)
6045	Pagers and Radios	\$ 52,895.14	\$ 6,850.00	\$ 6,850.00	\$ 6,850.00	\$ (46,045.14)

CODE	EXPENSES ACCOUNT	2022/2023		23/24		DIFFERENCE
		Final Budget Totals	Projected Exp	Projected Exp	Projected Exp	
6060	Food	\$ 2,020.43	\$ 6,000.00	\$ 6,000.00	\$ 3,979.57	
6080	Household Expense	\$ 12,070.56	\$ 15,000.00	\$ 15,000.00	\$ 2,929.44	
6100	Property and Liability Insurance	\$ 215,094.91	\$ 253,000.00	\$ 253,441.00	\$ 38,346.09	
6140	Maintenance - Other Equipment	\$ 8,193.40	\$ 12,000.00	\$ 12,000.00	\$ 3,806.60	
6150	Bad Debt Expense (A/R Write Offs)	\$ 7,082.13	\$ -	\$ -	\$ (7,082.13)	
6155	Apparatus Maintenance	\$ 58,229.94	\$ 60,000.00	\$ 60,000.00	\$ 1,770.06	
6165	SCBA Maintenance	\$ 4,169.83	\$ 5,000.00	\$ 5,000.00	\$ 830.17	
6180	Building Maintenance	\$ 34,380.04	\$ 33,000.00	\$ 33,000.00	\$ (1,380.04)	
6181	Station Maint. related to remodel	\$ 15,465.22	\$ -	\$ 6,000.00	\$ (9,465.22)	
6260	Medical Supplies	\$ 25,156.89	\$ 20,000.00	\$ 20,000.00	\$ (5,156.89)	
6261	ALS Medical Expense	\$ -	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	
6280	Memberships CalChiefs, FDAC, SCFCA, SCFPA	\$ 13,631.67	\$ 12,000.00	\$ 17,500.00	\$ 3,868.33	
6400	Office Supplies	\$ 3,579.79	\$ 3,200.00	\$ 3,200.00	\$ (379.79)	
6401	Office Supplies - Equipment	\$ 3,089.88	\$ 7,000.00	\$ 7,000.00	\$ 3,910.12	
6410	Postage and Shipping	\$ 1,809.73	\$ 2,000.00	\$ 2,000.00	\$ 190.27	
6430	Printing Services	\$ 474.82	\$ 1,000.00	\$ 1,000.00	\$ 525.18	
6461	Operational Expense	\$ 11,555.01	\$ 8,000.00	\$ 8,000.00	\$ (3,555.01)	

CODE	EXPENSES ACCOUNT	2022/2023 Final Budget Totals	23/24 Projected Exp	23/24 Projected Exp	DIFFERENCE
6463	Fire Prevention Expense	\$ 4,604.57	\$ 4,000.00	\$ 4,000.00	\$ (604.57)
6500	Prof/Spcl Svcs - PAYROLL FEES	\$ 6,985.36	\$ 5,000.00	\$ 5,000.00	\$ (1,985.36)
6526	Dispatch Services - REDCOM	\$ 17,329.42	\$ 30,000.00	\$ 30,000.00	\$ 12,670.58
6587	LAFCCO	\$ 10,970.00	\$ 12,000.00	\$ 7,000.00	\$ (3,970.00)
6590	Contracted Fire Marshal Services	\$ 21,700.00	\$ 20,000.00	\$ 20,000.00	\$ (1,700.00)
6596	COI Expense	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
6605	New Hire Expenses	\$ 7,295.00	\$ 14,750.00	\$ 18,216.00	\$ 10,921.00
6610	Legal Services	\$ 11,029.32	\$ 13,000.00	\$ 20,000.00	\$ 8,970.68
6630	Audit Services	\$ 8,445.00	\$ 9,000.00	\$ 9,000.00	\$ 555.00
6635	Bank Fees (charges for customers using CCs)	\$ 559.18	\$ 350.00	\$ 350.00	\$ (209.18)
6650	Health Services	\$ 2,798.00	\$ 8,000.00	\$ 6,000.00	\$ 3,202.00
6654	Wellness Program	\$ 1,688.62	\$ 7,000.00	\$ 7,000.00	\$ 5,311.38
6800	Public-Legal Notices	\$ 1,555.00	\$ 1,200.00	\$ 1,200.00	\$ (355.00)
6820	Rent/Lease Equipment	\$ 7,568.34	\$ 7,500.00	\$ 7,500.00	\$ (68.34)
6823	Rental-Hydrants/Water	\$ 320.00	\$ 700.00	\$ 700.00	\$ 380.00
6880	Small Tools	\$ 3,659.08	\$ 3,000.00	\$ 3,000.00	\$ (659.08)
6881	Safety Equipment	\$ 36,774.65	\$ 30,000.00	\$ 30,000.00	\$ (6,774.65)

CODE	EXPENSES ACCOUNT	2022/2023		23/24		DIFFERENCE
		Final Budget Totals	Projected Exp	Projected Exp	Projected Exp	
6889	Computer Software	\$ 56,540.65	\$ 49,215.00	\$ 49,215.00	\$ (7,325.65)	
7000	Special Dist. Expense	\$ 810.00	\$ 600.00	\$ 600.00	\$ (210.00)	
7005	Election Expense	\$ -	\$ -	\$ -	\$ -	
7120	In-Service Training	\$ 30,778.37	\$ 47,300.00	\$ 42,000.00	\$ 11,221.63	
7201	Gas & Oil	\$ 64,339.34	\$ 70,000.00	\$ 70,000.00	\$ 5,660.66	
7300	Transportation/Travel	\$ 8,361.17	\$ 6,800.00	\$ 6,800.00	\$ (1,561.17)	
7320	Utilities	\$ 61,604.32	\$ 60,000.00	\$ 63,000.00	\$ 1,395.68	
	TOTAL SERVICE & SUPPLY	\$ 957,709.55	\$ 1,002,295.00	\$ 1,006,072.00	\$ 48,362.45	
7910	Long Term Loan Principal (2016 Ferrara)	\$ 55,801.92	\$ 57,508.31	\$ 57,508.31	\$ 1,706.39	
7911	Long Term Loan Principal (2023 Stat. 2)	\$ -	\$ -	\$ -	\$ -	
7930	Long Term Loan Interest (2016 Ferrara)	\$ 7,914.88	\$ 6,208.49	\$ 6,208.49	\$ (1,706.39)	
7931	Long Term Loan Interest (2023 Stat. 2)	\$ -	\$ -	\$ -	\$ -	
7940	Pension Obligation Bond Principal	\$ 252,890.90	\$ 255,000.00	\$ 255,000.00	\$ 2,109.10	
7945	Pension Obligation Bond Interest	\$ 130,611.88	\$ 129,660.50	\$ 129,660.50	\$ (951.38)	
*	TOTAL OTHER EXPENSES	\$ 447,219.58	\$ 448,377.30	\$ 448,377.30	\$ 1,157.72	
8510	Building Improvements	\$ -	\$ -	\$ -	\$ -	
8511	New Capital Equipment	\$ 789.00	\$ -	\$ -	\$ (789.00)	
8540	Durable Medical Equipment	\$ -	\$ -	\$ -	\$ -	
8560	New Equipment - Apparatus	\$ -	\$ -	\$ -	\$ -	
8561	Office Equipment	\$ -	\$ -	\$ -	\$ -	
*	TOTAL FIXED ASSETS	\$ 789.00	\$ -	\$ -	\$ (789.00)	
	TOTAL EXPENDITURES	\$ 7,091,422.31	\$ 7,768,620.30	\$ 7,739,497.30	\$ 648,074.99	

* Denotes reduction from Prop IV Limits

	2022/2023	2023/2024	2023/2024
Revenues Less Expenses	\$ 941,692.35	\$ 125,769.70	\$ 231,740.70

Expenditures less reduction of Prop IV	\$ 7,138,120.00
Prop IV Limit for 23/24	\$ 7,708,500.00
Difference	\$ (570,380.00)
2023/2024 FY Rev's Less Exp's	\$ 231,740.70