

# Northern Sonoma County Fire District FY 23/24 Adopted Budget

## GENERAL FUND REVENUE

### Property Taxes

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
40002	Property Taxes - Current Year	2,100,000	2,100,000	3,100,000	
40003	Property Taxes - Direct Charges (Current Year)	0	0	172,000	
40004	Property Taxes - Dry Creek Fund	0	0	228,487	
40005	Property Taxes - Special Fire Zone	50,000	50,000	50,000	
40012	Property Taxes - Admin Fee	(18,000)	(18,000)	(18,000)	
40101	Property Taxes - Current Year Unsecured	50,000	50,000	175,000	
40105	Property Taxes - Collection for Delinquent Taxes	0	0	0	
40111	Property Taxes - Supplemental	45,000	45,000	45,000	
40201	Property Taxes - Previous Fiscal Year	(100)	(100)	(100)	
40202	Property Taxes - Direct Charges (Prior Year)	0	0	1,000	
40211	Property Taxes - Previous Fiscal Year (Unsecured)	900	900	900	
40221	Property Taxes - Previous Fiscal Year (Secured)	(40)	(40)	(40)	
40404	Timber Yield Tax	150	150	1,000	
Total Property Taxes		2,227,910	2,227,910	3,755,247	

### Intergovernmental Refund

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
42111	State - Other In-Lieu Tax	25	25	100	
42291	State Homeowners Property Tax Exemption Reimbursement	7,000	7,000	7,000	
42292	HOPTR- Special Districts	2,500	2,500	0	
42627	IRP 61 Geysers Revenue	(52,400)	(52,400)	(250,000)	
42372	State Property Tax Backfill	0	0	0	
Total Intergovernmental Refund		(42,875)	(42,875)	(242,900)	

### Use of Money / Property

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
44002	Interest on Pooled Cash from County	250	250	250	
44003	Other Interest Earnings - CDRS	10,000	10,000	10,000	
Total Use of Money / Property		10,250	10,250	10,250	

### NCPA Fees for Government Services

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
45008	CSA40/NSCFPD	11,000	11,000	11,000	
Total NCPA Fees for Government Services		11,000	11,000	11,000	

### Other Financing Sources

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
46001	Government Revenue- Grant Revenue	0	0	0	
46002	Government Revenue- Fuel Reduction (not from grants)	209,880	209,880	209,880	
46003	OES Strike Team/Incident Reimbursements	100,000	100,000	100,000	
46004	ABH Reimbursements	0	0	1,500	
46005	IRP Reimbursements	0	0	0	
46006	County Funded Firefighters	0	0	0	
46007	Defensible Space Inspections	16,000	16,000	16,000	
46020	Fire Marshal Services	0	0	0	
46021	Fuel Reduction Reimbursement from Private Landowners/Communities	0	0	0	
46022	Public Record Requests - report fees	100	100	100	
46023	Sale of Fixed Assets - surplus	0	0	250,000	
46027	Workers Comp Reimbursement	0	0	0	
46028	Misc. Revenue, Other	100,000	100,000	100,000	
46029	Reimbursements	216,000	216,000	216,000	
47000	Grant & Contract Admin. Reimbursement	111,050	111,050	111,050	

49002	Transfer to Reserves	0	0	(1,202,642)	
49003	Transfers In from Reserves	131,524	131,524	0	
<b>Other Financing Sources Total</b>		<b>884,554</b>	<b>884,554</b>	<b>(198,112)</b>	

**TOTAL REVENUE**    **3,090,839**    **3,090,839**    **3,335,485**

## GENERAL FUND EXPENDITURES

### Salaries / Employee Benefits

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
50701	Permanent Employees - Chief/Admin	120,000	120,000	200,000	
50702	Extra Help - Stipend, Special Event Staffing	7,000	7,000	7,000	
50703	Intern & Seasonal Overtime	3,000	3,000	3,000	
50704	FLSA Overtime	5,850	5,850	5,850	
50705	Strike Team Overtime - Interns & Seasonal	100,000	100,000	100,000	
50706	Uniform Allowance - Intern & Seasonal FF	7,500	7,500	7,500	
50708	Contract Employees- Cloverdale JPA	1,200,000	1,200,000	1,200,000	
50709	Temporary Help - Intern FF & Seasonal	208,000	208,000	223,000	
50712	Fire Prevention Officer	65,000	65,000	65,000	
50753	FICA Retirement for all salaries	14,153	14,153	14,153	
50754	457 Employer Contributions- Retirement	13,875	13,875	13,875	
50755	457 Plan Management Fees- Retirement	5,000	5,000	5,000	
50756	Medicare	5,844	5,844	8,000	
50801	Health Insurance - Kaiser	14,400	14,400	14,400	
50803	Dental Insurance - Delta Dental	2,400	2,400	2,400	
50805	Vision Insurance - VSP	480	480	480	
50806	Unemployment Insurance	12,183	12,183	12,183	
50808	FASIS Insurance Premiums (quarterly)	53,000	53,000	53,000	
<b>Salaries / Employee Benefits Total</b>		<b>1,837,684</b>	<b>1,837,684</b>	<b>1,934,841</b>	

### Services

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
51010	Grant & Contract Administration Costs	0	0	0	
51021	Communications - First Net, Internet, iPads, Internet, TV	9,744	9,744	9,744	
51032	Janitorial - carpet cleaning, ALSCO, pest control	8,000	8,000	8,000	
51041	FAIRA Liability Insurance (annual)	48,336	48,336	70,000	
51060	Vehicle Maintenance & Outfitting	50,000	50,000	50,000	
51061	SCBA Maintenance	2,500	2,500	2,500	
51062	Field Equip Maintenance - chipper maint, PPE repair, chainsaw maint	38,000	38,000	38,000	
51063	Office Equipment Maintenance - computer & network maintenance	9,000	9,000	9,000	
51071	Station Maint- electric, pest, generator, dishwasher, hood, plymovent	10,000	10,000	10,000	
51202	Election Costs	0	0	0	
51205	IBS Payroll Costs	4,000	4,000	4,000	
51206	Bookkeeping/Audit Costs - IBS & Blomberg, CGC Report	7,000	7,000	7,000	
51211	Legal Services - County Counsel, Special District Consortium, annexation	20,000	20,000	20,000	
51221	Employment Physicals - new employees plus every 3 years	1,500	1,500	1,500	
51225	Training Costs - supplies, class fees, books, videos etc.	10,000	10,000	10,000	
51235	Dispatch Services- REDCOM	5,000	5,000	7,500	
51241	Printing Services - signs, newsletters, vehicle striping	2,000	2,000	7,000	
51242	Bank Fees	100	100	100	
51249	Professional Services - consultants, backgrounds, alarm co, contract fuels	500,000	500,000	500,000	
51250	Planning & Mapping - GIS, GPS etc.	3,500	3,500	3,500	
51301	Publications, Legal Notices	1,000	1,000	1,000	
51401	Rent/Lease Costs - office equip, water coolers, portable restrooms, etc.	6,000	6,000	6,000	
51602	Travel expenses - lodging costs of trainings, strike teams, etc.	10,000	10,000	10,000	

51902	Communications- mobile and portable radios and pagers	30,000	30,000	30,000	
51916	County Services - LAFCO, mosquito/assessment taxes, generator fee	10,000	10,000	10,000	
<b>Services Total</b>		<b>785,680</b>	<b>785,680</b>	<b>814,844</b>	

**Supplies**

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
52021	Safety Clothing - PPE	30,000	30,000	30,000	
52022	Boot & Clothing Reimbursement	1,000	1,000	1,000	
52031	Food & Beverages	2,000	2,000	2,000	
52041	Household Supplies - lightbulbs, cleaning supplies, paper towels	4,500	4,500	4,500	
52061	Fuel - diesel, gasoline and oil for small tools and vehicles	50,000	50,000	50,000	
52081	Medical Supplies - includes oxygen	6,000	6,000	6,000	
52091	Memberships - associations, organizations	4,000	4,000	7,000	
52111	Office Supplies/Equipment	2,000	2,000	2,000	
52115	Subscriptions - books, magazines, newsletters	675	675	16,000	
52117	Mail/Postage	2,000	2,000	2,000	
52141	Small Tools & Minor Equipment (<\$1,000.00)	30,000	30,000	30,000	
52142	Computer Equipment/Accessories - computers, keyboards, printers	10,300	10,300	10,300	
52143	Computer Software/Licensing - QB, Office 365, website, photos, storage	6,000	6,000	6,000	
52145	Grant Acquired Tools & Equipment (does not include wages)	0	0	0	
52166	Employee Recognition Expense - plaques, awards	0	0	0	
52191	Utilities -Propane, garbage, water & sewer bills	5,000	5,000	5,000	
52193	Electrical & Natural Gas - PG&E	14,000	14,000	14,000	
<b>Supplies Total</b>		<b>167,475</b>	<b>167,475</b>	<b>185,800</b>	

**Building/Capital Expenditures**

Account	Description	2023/2024 Preliminary	2023/2024 Adopted	2023/2024 Amended	Notes
54305	Capital Assets - Furniture, Fixtures, Field & Shop Equipment	0	0	0	
54331	Capital Assets - Mobile Equipment (>\$1,000.00)	250,000	250,000	350,000	
54405	Capital Assets - Purchase/Major Improvements to District buildings	50,000	50,000	50,000	
59003	Transfer - Apparatus Reserve Fund	0	0	0	
59004	Transfer - Building Reserve Fund	0	0	0	
59005	Transfer - Grant Reserve Fund	0	0	0	
<b>Building/Capital Expenditures Total</b>		<b>300,000</b>	<b>300,000</b>	<b>400,000</b>	

<b>GENERAL FUND TOTAL EXPENDITURES</b>	<b>3,090,839</b>	<b>3,090,839</b>	<b>3,335,485</b>
<b>GENERAL FUND TOTAL REVENUE</b>	<b>3,090,839</b>	<b>3,090,839</b>	<b>3,335,485</b>
<b>GENERAL FUND TOTAL NET</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FUEL CREW TOTAL EXPENDITURES</b>	<b>245,000</b>	<b>245,000</b>	<b>0</b>
<b>FUEL CREW TOTAL REVENUE</b>	<b>245,000</b>	<b>245,000</b>	<b>0</b>
<b>FUEL CREW TOTAL NET</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>GRANT PROJECTS TOTAL EXPENDITURES</b>	<b>1,681,000</b>	<b>1,681,000</b>	<b>0</b>
<b>GRANT PROJECTS TOTAL REVENUE</b>	<b>1,681,000</b>	<b>1,681,000</b>	<b>0</b>
<b>GRANT PROJECTS TOTAL NET</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>DISTRICT TOTAL EXPENDITURES</b>	<b>5,016,839</b>	<b>5,016,839</b>	<b>3,335,485</b>
<b>DISTRICT TOTAL REVENUE</b>	<b>5,016,839</b>	<b>5,016,839</b>	<b>3,335,485</b>
<b>DISTRICT TOTAL NET</b>	<b>0</b>	<b>0</b>	<b>0</b>