

Measure H Oversight Committee

FY 24-25 Annual Report Questions and Answers

This document contains consolidated questions on the FY 24-25 Annual Reports from the Measure H Oversight Committee, and responses from each jurisdiction. Referenced attachments can be found in Attachment C - Annual Report Response Attachments.

Auditor Controller Treasurer Tax Collector (ACTTC)

- The disbursement report seems to have a line duplication error.
 - Thank you for the observation. ACTTC has provided an updated report as an attachment to this document.

City of Healdsburg

- The report includes a line item for “Update Essential Equipment and Facilities” totaling \$154,601.54, described as IT infrastructure installation and equipment upfitting for the new fire station. Please confirm whether these costs were funded through Measure H and, if so, whether they were above and beyond the scope of the original construction contract.
 - The IT infrastructure installation and equipment upfitting for the new fire station were funded by Measure H funds and were above and beyond the scope of the original construction contract.
- Please clarify whether staffing levels at the new fire station changed following receipt of Measure H funds, and if so, how those changes relate to Measure H-funded positions.
 - Staffing levels at the new fire station have not changed. The facility was not designed or equipped for full time staffing and is currently used for upstaffing during high wildfire danger periods.
- The Income and Expense reports included with the annual report do not appear to include fourth-quarter Measure H revenue. Please confirm whether Q4 revenues were received after the close of the reporting period and therefore excluded from the figures presented.
 - The reporting difference is due to the exclusion of fourth-quarter revenue and the inclusion of accrued interest, which is consistent with accounting best practices given the timing of receipt of funds.

City of Petaluma

- The annual report includes statements indicating that “Measure H funds in other areas allowed the City to fund” certain activities. The Committee would appreciate clarification on how these statements align with the Measure H requirement that funds supplement, rather than supplant, existing services.
 - Four items were directly funded with Measure H funds: a new EMS Coordinator; a Type 1 fire engine to be used when the ladder truck moves to a

new, Measure H-funded additional fire station in the summer of 2028; a new Battalion Chief vehicle which adds capacity for Duty Chief upstaffing; and the supplies needed to outfit a donated Type 3 wildland engine. Additional information on these supplies and services is detailed in the report and demonstrates how they enhance service levels in alignment with Measure H intent and were spent in full compliance with the requirement that they supplement, and not supplant, existing City services.

The reference in the annual report stating that “Though Measure H did not directly fund the items listed below, Measure H funds in other areas (those listed above) allowed the City to fund:”... is intended to describe the increased financial capacity that enabled additional General Fund purchasing, due in part to higher revenues from Measure H, is intended to reflect supplies and services that would have been eligible for Measure H funding but were instead supported by the General Fund. This information is included to highlight additional positive outcomes the City was able to achieve even when Measure H funds were not directly utilized, and to demonstrate how Measure H has contributed to meaningful, citywide service enhancements while fully maintaining existing programs.

- The Committee noted that interest earned on Measure H funds does not appear to be reflected as Measure H revenue in the report. Please confirm whether interest was earned during the reporting period and, if so, how it was accounted for.
 - Because this fund was newly created in FY 25, interest accrued/earned in FY 25 will be recorded and reported in FY 26. Going forward, any interest earned will be reported annually in the fiscal year in which it is accrued.
- The report references the hiring of an EMS Coordinator. Please confirm whether this position is funded through Measure H and, if so, whether it should be referenced under the positions section of the report rather than within the budget narrative.
 - Yes, this position is funded through Measure H and is shown in sections 1 and 2 of the report. Please let me know if we should be reporting this information in a different section of the report.

City of Rohnert Park

- The Sales Tax Revenue shown in Attachment 1 does not appear to match the Auditor-Controller-Treasurer-Tax Collector disbursement report and reflects approximately \$25,246 more than the County figure, after interest is factored in. Please clarify the source of this difference.
 - Generally Accepted Accounting Principles requires the City to recognize the full value of Sales Tax Receipts. The ACTTC deducts those amounts before sending us the proceeds from our share of the sales tax. We recognize the full value of sales taxes allocated to us, and we recognize the expense paid to the County for the Administration of the distributions. I assume the other

Cities did not show it this way, but it is GAAP. The amount is not unallowable because it is simply the amount the ACTTC kept before sending us the money.

- Rohnert Park appears to be the only agency reporting a Tax Administration Fee as a Measure H expense. It seems that this may not be an allowable Measure H expense. Please describe how the expense was calculated, and if the agency plans to use the funds for administration in future years.
 - Same response as above. It is the amount the ACTTC deducted as an Adm fee before allocating our taxes that GAAP requires we recognize. Please refer to our audited financials to confirm the revenue amount.
- Please confirm whether all three Battalion Chief positions are fully funded with Measure H revenues.
 - The three Battalion Chief positions are funded by the General Fund. Measure H is paying for the costs associated with maintaining 24-hour Battalion Chief coverage, for example coverage for days off, holidays, and overtime. This is an enhancement to the City's previous Battalion Chief coverage.
- Please clarify current engine staffing levels (e.g., whether engines are staffed with three personnel 24/7 or staffed with two personnel with additional support as needed).
 - Engines are currently staffed with two people. The 4 new Measure H positions are currently in the academy or in training. All Public Safety personnel are required to be fully trained in patrol and fire activities to be considered a Public Safety Officer for Rohnert Park.
- The Committee requested clarification on the role and responsibilities of a "Public Safety Officer" as referenced in the report.
 - Public Safety Officers are fully trained police officers/firefighters (completed POST Police Academy, Field Training Program, Firefighter I and II Academy, and new firefighter training). Staffing between patrol and fire assignments are rotated every 6 months.

City of Santa Rosa

- The Measure H revenue reported in the annual report does not appear to match the Auditor-Controller-Treasurer-Tax Collector disbursement records and reflects approximately \$125,101 more than the County report. Please clarify whether this difference is attributable to accrued interest or another accounting item.
 - This is attributable to interest \$90,617.65 and gains on investments \$34,483.42 totaling \$125,101.07.
- The annual report references the addition of fourteen new Fire Department positions planned for FY 2025–26. For context, the Committee requests clarification on the number of funded positions in place prior to Measure H to help demonstrate

that Measure H revenues are supplementing, rather than supplanting, existing staffing.

- In FY 2021-22 there were 138 general fund positions and in FY 2024-25 there were 159 general fund positions – see the two FTE reports attached.
- The report notes accrued interest in the trial balance, but this interest does not appear to be reflected in the Measure H revenue totals presented in the narrative. As a result, the fund balance shown in the report does not appear to match the trial balance. Please clarify how interest earnings are being accounted for in the Measure H fund.
 - The City pooled investments are managed by PFM and interest earnings are distributed based on the average daily balance of cash in the fund as a percentage of all funds cash. The trial balance report was run at a point in time but does show the earnings of \$4,344,476.04 as well as the \$125,101.07 totaling \$4,469,577.11 which matches the revenue on the fund balance report. Financial Reporting had not finished their entries when our reporting was due and has since been updated (see attached GL2007SR Trial Balance report). 9844 – Reserve for Carryover and 9848 – Reserve for future contingency equal \$4,421,594.41.

City of Sebastopol

- The annual report indicates that Measure H funded a Fire Captain position; however, personnel expenditures appear to decrease compared to the FY 2021–22 baseline. Please clarify how this reflects supplementation rather than supplantation of existing funding.
 - Measure H is accounted for in a separate fund. The Fire Captain positions were not onboarded until late June 2025. Shortly after that, the City Fire Department consolidated with the Fire District. The baseline figure you referenced was taken from the fire budget housed in the General Fund.
- The Committee was unable to reconcile the Measure H revenue and expenditure figures presented in the annual report with the General Ledger Trial Balance provided. Please clarify which figures are accurate and how they align.
 - The report has been highlighted to show the revenues and expenses on the attached that match the Annual Report.
- The budget-to-actual table shows a fund balance that differs from the fund balance reported elsewhere in the narrative. Please clarify the correct ending fund balance for FY 2024–25.
 - The attached balance sheet shows the ending fund balance.
- The report references significant fire truck lease payments (approximately \$469,386). Please clarify when the lease or purchase agreement was initiated and whether these costs represent a new obligation funded by Measure H.

- Please refer to the attached resolution addressing the remaining balance of the fire truck payment, which is required to be paid off early as a result of the fire consolidation.

City of Sonoma

- The report indicates that Measure H revenues were fully transferred to the Sonoma Valley Fire District. Please clarify the City's pre-Measure H level of funding to Sonoma Valley Fire District and how Measure H funds supplemented, rather than supplanted, that existing funding arrangement.
 - The contract with the City of Sonoma for 24/25 was \$6,554,311. This contract amount did not include Measure H funding or expenses in the referenced annual report amount of \$544,300.58.

I apologize that my wording in the summary portion was not accurate. It should have stated that the City's Measure H funds and expenses are in addition to the contract.

As stated in the summary, the Measure H funding was used to permanently fund 3 FF/PM positions for minimum staffing of 3-0. There was no supplanting of funds.

Cloverdale Fire Protection District

- The budget-to-actual documentation appears to reflect Measure H revenues received from October through March. Please confirm whether Measure H revenues received between April and June were excluded due to timing, and how those amounts are accounted for.
 - The reporting difference is due to the exclusion of fourth-quarter revenue, which is consistent with accounting best practices given the timing of receipt of funds.
- Please clarify whether the Measure H revenue received in September is included in the "actual" Measure H revenue reported, as there appears to be some inconsistency between the narrative and supporting financial documents.
 - The difference is due to the exclusion of fourth-quarter revenue. The attached revised year-end budget to actual report reflecting the 4th quarter measure h revenue (attached).

County of Sonoma Fire - Permit Sonoma

- The Measure H revenues reported in the annual report do not appear to match the County's disbursement records and appear – Permit Sonoma reports receiving \$6,250 less than indicated by the Auditor's reports. Please provide an explanation, if available.

- The reported amount is consistent with Permit Sonoma’s revenue records. The inconsistency was due to the timing of ACTTC’s estimates and actual transfers, and is being resolved by ACTTC.

Kenwood Fire Protection District

- Measure H revenue reported in the Kenwood annual report does not appear to match the Treasurer–Tax Collector disbursement amounts.
 - The difference reflects the Measure H fund distribution following the merger of the Kenwood Fire Protection District into the Sonoma Valley Fire District, as described in the Sonoma Valley Fire District annual report.
- The supporting documentation provided with the annual report includes budgeted amounts but does not appear to include actual expenditure data. For clarity, please confirm whether Measure H expenditures occurred during the reporting period and, if so, provide actual expenditure information.
 - The specified Measure H amounts were received and expended as noted on the annual report. The budget to actuals for 24/25 is included on pages 36-37 in the annual audit that was provided.

Northern Sonoma County Fire Protection District

- The annual report references a separate vegetation management annual report; however, that document was not included with the materials submitted.
 - Measure H–funded vegetation management is reported in a separate, standalone annual report for the District’s countywide program.
- The Committee would appreciate clarification on whether any Measure H funds were used to support contracted services (such as equipment or personnel costs) for partner agencies, including Cloverdale Health District or Bells Ambulance, and if so, how those expenditures align with eligible Measure H uses.

As noted in the Measure H Fire report, \$128,751.50 was used to support contracted services for Measure H Fire funds. The following excerpt comes directly from the Measure H Fire report submitted on December 23rd:

The agreement with Cloverdale Health Care District provided staffing of the QRV for up to 40 hours each week, usually during weekday business hours. The District provided funds to the Cloverdale Health Care District to place the QRV in service in order for this staffing to occur. The total cost for this was \$50,124.50.

Northern Sonoma County Fire Protection District does not have an ambulance stationed within its District boundaries. The District does not employ paramedics, and paramedics do not staff any District facilities or apparatus. The agreement with Cloverdale Health Care District provides an additional emergency medical response vehicle for the District. Having an additional emergency response vehicle provides enhanced medical services to the District. Enhanced medical services for community aligns with Measure H, since the

ordinance specifically states the following: “All funds raised by this measure would be spent by Sonoma County fire agencies to provide fire protection and **emergency response services.**” Providing enhanced medical services falls within the parameters of providing emergency response services. The ordinance also states the following: “The enhanced level of service will fund qualified firefighters and **paramedics** to provide wildfire suppression, **emergency response**, and vegetation management fire prevention services.” Since funding paramedics to provide emergency response is specifically stated in the ordinance wording, these expenditures align with Measure H.

The District entered into an agreement with Bell’s Ambulance for enhanced medical services to provide additional advanced life support (ALS) each day. The total cost for this was \$78,000.

The medical services agreement with Bell’s Ambulance pays for the staffing of an additional advanced life support (ALS) or basic life support ambulance for the District. Providing enhanced medical services to the community aligns with Measure H, since the ordinance specifically states the following: “All funds raised by this measure would be spent by Sonoma County fire agencies to provide fire protection and **emergency response services.**” Enhanced medical services falls within the parameters of providing emergency response services. The ordinance also states the following: “The enhanced level of service will fund qualified firefighters and **paramedics** to provide wildfire suppression, **emergency response**, and vegetation management fire prevention services.” Since funding paramedics to provide emergency response is specifically stated in the ordinance wording, these expenditures align with Measure H.

Also included under contract services was payment for the legal review of contracts related to activities using District Measure H Fire funds. The total cost for this was \$627.

District legal counsel reviewed the Measure H agreement on behalf of the District. This review aligns with Measure H by allowing the District to proceed with signing to receive the sales tax funds associated with Measure H.

As noted in the Measure H Vegetation Management report, \$19,378.50 was used to support contract services for Measure H Vegetation Management Funds. The following excerpt comes directly from the Measure H Vegetation Management report submitted on December 23rd:

The District sought legal advice on developing right of entry (property consent) forms related to the implementation of Measure H funds. The total for legal services during this reporting period was \$16,918.50.

Seeking and paying for legal advice aligns with Measure H in the following ways because the District needs documented consent to enter private property for vegetation management. Vegetation management is performed alongside roadways adjacent to and often including private property. Without consent, the

District faces liability issues. If the crew cannot legally enter the property, the crew cannot perform vegetation management. The Measure H ordinance states “The county-wide crew will perform vegetation management fire prevention services that will directly mitigate hazards, reduce fuels, reinforce evacuation routes, and construct fuel breaks.”

North Bay Health & Safety provided safety training and consulting to District crew members and Vegetation Management program administrators in health and safety. The total for this was \$2,460.

In order to safely and efficiently run “the county-wide crew” performing vegetation management, crew members and the District must be protected (both personal safety and liability). The District hired North Bay Health & Safety to provide safety training and facility inspections, as well create and update safety manuals for the safe operation of the crew. Crew members work ten hour days around chippers and chainsaws, along busy roadways and in steep terrain, in all weather conditions. Terrain presents numerous slipping and tripping hazards such as rocks and tree roots, mossy stones or logs, mud and water, or loose gravel. Crew members frequently work near moving mechanical parts and in high, precarious places and are exposed to long periods of sunlight, extreme heat, wet and/or humid conditions, smoke, fumes, airborne particles, vibration, and noise. There is a risk of death or injury from falling trees and natural hazards. These hazards put employees and the agency at high risk of injury, which the District attempts to mitigate with the contracted services of North Bay Health & Safety.

Northern Sonoma County Fire Protection District’s countywide vegetation management program

- It is our understanding that the Measure H ordinance establishes separate allocations for Northern Sonoma County Fire Protection District fire services and for the countywide vegetation management program. Given that distinction, please clarify why both the Northern Sonoma County Fire Protection District and the Northern Sonoma County Vegetation Management report reflect the same Measure H budgeted and received amounts.
 - *The Measure H ordinance allocates 5% of total Measure H revenues to Northern Sonoma County Fire Protection District for fire services and a separate 5% allocation to the countywide vegetation management program, which is administered by Northern Sonoma County Fire Protection District.*

Schell-Vista Fire Protection District

- The annual report reflects a negative Measure H fund balance at year-end, indicating that the District advanced reserves to support staffing parity. Please confirm whether this reflects a temporary timing issue and how future Measure H revenues are expected to offset the initial reserve advance.

- This was a temporary timing issue. The district plans to reduce this negative fund balance with revenues in the coming years. As the first-year hiring, training, and parity costs taper off and stabilize, the district will be able to recoup the advance funding.

Sonoma County Fire Chiefs Association

- While the Measure H revenue reported in the annual report aligns with the Auditor-Controller-Treasurer-Tax Collector disbursement records, the financial documents included with the report reflect revenue and expense figures that do not appear to match those presented in the annual report. Please clarify the difference between the figures shown in the annual report and those reflected in the supporting financial documents.
 - We appreciate the Oversight Committee noting that a draft version of the Budget to Actual report was inadvertently included in the annual report. Here is an updated annual report with the final Budget to Actuals reflecting a correction made working with our auditors.

Sonoma County Fire District

- The financial documents show receipt of Measure H revenues, but it is not clear which specific expenditures were funded with Measure H. Please clarify how Measure H-funded expenses can be identified or distinguished from other District expenditures.
 - The Training Officer position also serves in a response capability as a Helicopter Specialist position which supports Measure H activities by adding an additional trained personnel and resource available to enhance disaster response. The Helicopter Fire Specialist goes through extensive training in coordination with Cal Fire in aerial recon, response and suppression responsibilities. The State resources located in Sonoma County can get spread thin and deployed out of the area during wildfire season and Helicopter Fire Specialist along with SOCO1 will still be here in Sonoma County available to respond. This provides Sonoma County residents and fire agencies an aerial unit for recon, firefighting or safety. The Helicopter Fire Specialist will coordinate with dispatch and ground units while the pilot is able to communicate and coordinate with any other aerial aircraft in the area or the Santa Rosa Airport tower for commercial aircraft safety.

During Red Flag and winter storm upstaffing, the helicopter and the Helicopter Fire Specialist can/has been utilized. In the recent storms, the Helicopter Fire Specialist flew areas of concerns for communities and

various jurisdictions and reported back to the jurisdictional authorities on what they have found whether flooding or landslides, etc.

The past wildfire season, the Helicopter Fire Specialist and the helicopter have arrived first on vegetation fires and was able to communicate operational priorities before the first fire engine arrived, it was used multiple times to help search large areas when there is a report of any smoke helping ground units cover areas faster and more thoroughly and has found a small fire when all ground units were unable to find anything.

- The Committee requested clarification regarding the role and responsibilities of the “Helicopter Fire Specialist” position referenced in the report, and how this position supports Measure H–eligible activities.
 - Attached please find salary and benefit expenditure information for the Measure H funded positions. All employee salaries and benefits are classified in our accounting system to the cost portions of the salary and benefits (ie, Permanent Positions, CalPERS, Health Insurance, Vision, etc.). To provide the Measure H Oversight Committee with detailed expenditure documentation, we are able to extract the costs by positions for those positions which were added with the Measure H funding as provided in the attached.

Sonoma Valley Fire District

- Measure H revenue reported in the Annual Report to the Measure H Oversight Committee does not appear to match the Auditor-Controller-Treasurer-Tax Collector disbursement records or the Measure H revenue reflected in the supporting financial documents.
 - The difference reflects the Measure H fund distribution following the merger of the Kenwood Fire Protection District into the Sonoma Valley Fire District.

Timber Cove Fire Protection District

- The budget-to-actual information references remaining Measure H funds held in a “General Operating Reserve.” Please clarify what this reserve represents and how the District ensures that Measure H funds held in reserve will not supplant personnel or other eligible expenditures in future years.
 - The District assigns 10% of Measure H revenue to a reserve account pursuant to a Board decision. Because Measure H revenue is received quarterly and fluctuates with sales tax activity, the Board determined that maintaining a reserve is necessary to ensure continuity of Measure H-eligible operations. All Measure H funds, including those in the reserve, are tracked separately within the District’s accounting system and may only be used for Measure H expenditures. This structure ensures that Measure H funds do not supplant personnel or other baseline District expenditures.

- The report reflects \$100,257 in Measure H expenditures for a shared Fire Chief position. Please confirm that the Measure-H funded services provided by this position are limited to Sonoma County.
 - The District confirms that Measure-H funded services provided by this position are limited to Sonoma County. Under the contract with South Coast Fire Protection District, Timber Cove Fire Protection District funds its proportional share of the Chief’s salary and benefits based solely on services provided to and for the benefit of TCFPD.

Cazadero Community Services District

- The report does not clearly demonstrate how Measure H funds supplement, rather than supplant, existing fire funding. If available, please provide additional context or documentation (such as a prior-year Profit and Loss by Class) that helps illustrate this distinction.
 - The district has been able to implement stipends to cover the fire station as well as for vegetation management.
- Please clarify how Measure H funds are held and whether interest earned on these funds is tracked or allocated separately from other District revenues.
 - They are held within a regular operating fund.
- Measure H revenues received between April and June do not appear to be reflected in the accounting information provided. Please confirm whether these amounts were received after the close of your reporting period and how they are accounted for.
 - The reporting difference is due to the exclusion of fourth-quarter revenue, which is consistent with accounting best practices given the timing of receipt of funds.

Occidental Community Services District

- The annual report indicates that only a small portion of Measure H funds was expended during the reporting period, with the majority carried forward. Please describe the capital improvement projects or other planned uses for which the remaining Measure H fund balance is being reserved.
 - OCSD is working on getting plymovents to be installed in the station.
- The report references Measure H–funded capital improvements, including installation of a 200-amp meter and power pole. For clarity, please confirm whether these improvements are complete or planned for a future fiscal year.
 - Yes, this has been completed in the current fiscal year.

Graton Fire Protection District

- The revenue and expense table in the annual report appears to mislabel total expenses and fund balance. Please confirm the correct totals for Measure H revenues, expenditures, and ending fund balance for the reporting period.
 - Total Expenses: \$328,325.72 and Fund Balance is \$160,622.26 which will go into Capital Improvements.
- The Profit and Loss Budget vs. Actual report shows Measure H tax receipts for October through March, but Measure H expenses are not clearly broken out by funding source. Please clarify which expenditures were funded with Measure H revenues.

10 - Taxes

1110 · Measure H Sales Tax

Type	Date	Memo	Split	Amount
Deposit	45726	FY25 Q3	1030 · Summit Bank - Operating	\$ 166,332.54
Deposit	45818	FY25 Q3	1030 · Summit Bank - Operating	\$ 153,469.17
Deposit	45911	Deposit	1030 · Summit Bank - Operating	\$ 169,146.27
Total 1110 · Measure H Sales Tax				\$ 488,947.98
Total 10 · Taxes				\$ 488,947.98
Total				\$ 488,947.98

- In Section 2(a), salary increases appear to be reported under general personnel costs. For consistency, please confirm whether these expenditures should be categorized under recruitment and retention in the budget-to-actual table.
 - Yes, they should be under recruitment and retention.

The following district did not respond to questions.

Monte Rio Fire Protection District

- The financial information provided does not clearly separate Measure H revenues and expenditures from other operating fund activity. Please clarify whether Measure H expenses are tracked separately within the District’s accounting system and, if so, whether a Measure H–specific revenue and expenditure summary can be provided.
- The Annual Report indicates that Measure H expenditures exceeded Measure H revenues received during the reporting period. Please confirm whether this reflects the District advancing reserves in anticipation of future Measure H receipts.