

ANNUAL REPORT TO MEASURE H OVERSIGHT COMMITTEE

Pursuant to the requirements of Sonoma County Code section 12-67(B), this is the annual report of the allocation of funds received by the reporting agency under the Sonoma County voter-approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance” (the “Ordinance”).

Name of Entity receiving Measure H funds: **Gold Ridge Fire Protection District**

Reporting period: FY 24-25 4/26/24 to 6/30/25 (with April-June proceeds received 9/10/25)

1. Detail of the activities related to the Ordinance this reporting period, based on attached budget to actual report, balance sheet, and fund balance report.

	Budget	Actual	References
Measure H Revenue	\$2,500,000	\$2,917,436 *	7.c.
Measure H Expenses:			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel	1,500,000	1,726,993	2.a.
Recruitment & Retention	500,000	555,188	2.b.
Equipment & Facilities	200,000	149,855	2.c.
Transfer of Funds – contract for Services			
Countywide Expenditures			
Expense Total	2,150,000	2,432,036	
Fund Balance (includes reserves)			
Future staffing			
Capital Projects	300,000	485,400	4.

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
 - a. The Gold Ridge Fire District had a two-person engine company staffing model at two stations 81 Hessel/ 82 Twin Hills and daytime staffing at station 94 Wilmar. Measure H provided funds to achieve a three-person staffing model 24/7 at the three facilities and a newly staffed facility station 97 Lakeville with a two-person engine company. To achieve this the District hired 10 Captains, 5 Engineers, and 9 Firefighters. The cost to purchase PPE and uniforms for the new employees was roughly \$240,000.

- b. Employee compensation was increased by 20% to recruit and retain employees across all ranks.
 - c. Facility improvements were required at all four stations to accommodate the increased staffing. The work to improve the facilities is in various stages of completion. Most of the work was not invoiced in the reporting period and will be reflected in our next report. Additionally, we were issued a Bond to complete work at station 81 Hessel, our first debt service payment did not occur until October 1, 2025, but legal consultation fees and closing cost will be reflected in this report.
3. The specific activities that support fire prevention, including vegetation management. We did not hire any fire prevention personnel in this reporting period. Modest work continued throughout the district to improve vegetation management, including staff hours committed to the regional vegetation management group.
 4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance. \$7 million dollar bond issued which will be a \$420,000 annual debt service payment. Established a CIP reserve fund for future projects and debt service payment.
 5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

Proportional budget allocation for fire related services:

FY 21-22 \$ 5,078,269; FY 21-22 100%; this reporting period: \$12,794,185; 100%.

Personnel expenditures: FY 21-22 \$3,132,754 ; this reporting period \$8,020,418.

6. Any material changes in service needs within the agency’s jurisdiction or countywide. No.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds:
 - a. No sales tax funds were received in previous years.
 - b. Remaining funds will be recognized in future budgets as CIP reserves.
 - c. *In this reporting period, the 4th quarter sales tax distribution in the amount of \$2,218,050.20 did not occur until September 10, 2025, and therefore was not included as revenue in the above actuals or in the attached supporting financial documentation for FY24/25. The District recognizes the receipt of these funds as part of a funding agreement with the County; therefore, these funds are recorded as revenue when they are received.

Attachments:

Annual Budget

Budget to Actual Report

Balance Sheet

Fund Balance Report

Most recent annual audit and/or other independent financial review

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures.