

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 Agency receiving Measure H funds: City of Healdsburg

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
Beginning Fund Balance	\$ -	\$ -
Sales Tax	\$ 753,000.00	\$ 757,266.30
Interest	\$ -	\$ 10,351.56
Total Revenue	\$ 753,000.00	\$ 767,617.86
12.66 C.1 Wildfire Prevention, Preparedness, Response, and Vegetation Management	\$ 244,133.00	\$ 96,484.49
12.66 C.2 Recruitment and Retention of Local Firefighters	\$ 10,000.00	\$ 9,086.00
12.66 C.3 Update Essential Equipment and Facilities	\$ 134,992.00	\$ 154,601.54
12.66 C.4 Transfer of Funds	\$ -	\$ -
12.66 C.5 Implementation Costs	\$ -	\$ -
12.66 C.6 Countywide Expenditures	\$ -	\$ -
Total Expenses	\$ 389,125.00	\$ 260,172.03
Ending Fund Balance	\$ 363,875.00	\$ 507,445.83

*The April-June proceeds were received outside of the period of availability and in accordance with GAAP and GASB are not represented in the attached Budget to Actual report but rather are represented in the Balance Sheet as an intergovernmental receivable and deferred revenue.

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
 - a. Personnel: \$94,413.01
The City added one full-time Fire Inspector position that was filled for approximately six months of the reporting period. Expenses represent recruitment, salary, benefits, uniform,

and equipment costs associated with the new position. The City also provided fire department staff with laboratory testing for advanced cancer screening.

b. Equipment and Facilities: \$154,601.54

At the newly constructed Fire Substation, equipment and facility costs include installation of information technology infrastructure including access control systems and network equipment, as well as equipment upfitting including furniture.

c. Start Up: \$11,157.48

The city engaged a consultant to prepare a community risk assessment and standards of cover study to assess the current fire and emergency services, identify community risks, and help establish appropriate standards for response and coverage.

3. The specific activities that support fire prevention, including vegetation management.

Adding another full-time Fire Inspector increases the cities capacity to conduct more fire safety inspections and enforce fire codes that play a major role in keeping communities safe by stopping fires before they happen. The installation of IT infrastructure and furnishing of the Fire Substation equipped the newly constructed facility for operations. The new facility is designated to support upstaffing to aid prevention and response in PSPS events and high wildfire danger periods. The community risk assessment and standards of cover study will directly support fire prevention by identifying risks and preparing a prevention plan.

4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.

There were no facility capital improvement projects completed during the reporting period however funds were expensed towards installation of information technology infrastructure and equipment at the fire substation.

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 \$3,603,115; FY 21-22 19.75%; this reporting period: \$5,376,011; 27.44%.

Personnel expenditures: FY 21-22 \$2,371,121; this reporting period \$2,899,475.

6. Any material changes in service needs within the agency's jurisdiction or countywide.

No material changes in service needs have occurred during the reporting period.

7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds.

No sales tax funds were received in previous years. The remaining fund balance available at the end of the current reporting period will be used to update essential equipment and facilities in accordance with a facility condition assessment and space utilization plan that is underway as well as wildfire prevention, preparedness, response, and vegetation management.

Required 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.



Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Fiscal Activity	Variance Favorable (Unfavorable)
Fund: 104 - Enhanced Fire Protection Fund (Measure H)					
Revenue					
104-1000-32100-00000	Sales Tax-Measure H	753,000.00	753,000.00	757,266.30	4,266.30
104-1000-36602-00000	Interest Income	0.00	0.00	10,351.56	10,351.56
	Revenue Total:	753,000.00	753,000.00	767,617.86	14,617.86
Expense					
104-5501-41101-00000	Wages	109,244.00	109,244.00	55,757.14	53,486.86
104-5501-41103-00000	Wages-Overtime	0.00	0.00	1,072.01	-1,072.01
104-5501-41201-00000	Fringe Benefits: PERS Employer Sha...	8,937.00	8,937.00	8,194.81	742.19
104-5501-41205-00000	Fringe Benefits: City Pd Health Insur...	34,028.00	34,028.00	5,755.44	28,272.56
104-5501-41207-00000	Fringe Benefits: Medicare Insurance	1,585.00	1,585.00	879.44	705.56
104-5501-41209-00000	Fringe Benefits: Long Term Disability..	607.00	607.00	285.35	321.65
104-5501-41215-00000	Fringe Benefits: Life Insurance	222.00	222.00	111.00	111.00
104-5501-41221-00000	Fringe Benefits: Holiday Leave	0.00	0.00	3,421.29	-3,421.29
104-5501-41225-00000	Fringe Benefits: Sick Leave	0.00	0.00	2,760.82	-2,760.82
104-5501-41229-00000	Deferred Compensation	1,500.00	1,500.00	0.00	1,500.00
104-5501-41305-00000	Personal Protective Equipment	0.00	0.00	2,314.39	-2,314.39
104-5501-41307-00000	Employee Assistance Program	35.00	35.00	17.04	17.96
104-5501-42403-00000	Information Services Service Fee	134,992.00	134,992.00	134,992.00	0.00
104-5501-43105-00000	Utility Services	0.00	0.00	2,716.32	-2,716.32
104-5501-43205-00000	Contracted Services	50,000.00	97,975.00	11,157.48	86,817.52
104-5501-44501-00000	Operational Expense	0.00	0.00	30,737.50	-30,737.50
	Expense Total:	341,150.00	389,125.00	260,172.03	128,952.97
Fund: 104 - Enhanced Fire Protection Fund (Measure H) Surplus (Def..		411,850.00	363,875.00	507,445.83	143,570.83
	Report Surplus (Deficit):	411,850.00	363,875.00	507,445.83	143,570.83



Balance Sheet

Account Summary

As Of 06/30/2025

Account	Name	Balance	
Fund: 104 - Enhanced Fire Protection Fund (Measure H)			
Assets			
104-1000-10001-00000	Claim on Pooled Cash	511,054.88	
104-1000-13027-00000	Interest Income Receivable	2,848.60	
104-1000-13033-00000	Receivables, Intergovernmental	400,525.61	
104-1000-18010-00000	GASB 31 Valuation	4,949.99	
	Total Assets:	919,379.08	<u>919,379.08</u>
Liability			
104-1000-21010-00000	Accounts Payable	11,407.64	
104-1000-26014-00000	Deferred Revenue	400,525.61	
	Total Liability:	411,933.25	
Total Revenue		767,617.86	
Total Expense		260,172.03	
Revenues Over/Under Expenses		507,445.83	
	Total Equity and Current Surplus (Deficit):	507,445.83	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>919,379.08</u>



City of Healdsburg, CA

Fund Balance Report

As Of 06/30/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
104 - Enhanced Fire Protection Fund (Measure H)	0.00	767,617.86	260,172.03	507,445.83
Report Total:	0.00	767,617.86	260,172.03	507,445.83



Account Number	Account Name	2021-2022 2021-2022
Division: 1201 - General Administration		
101-1201-41101-00000	Wages	9,000.00
101-1201-41200-00000	Fringe Benefits	110,322.00
101-1201-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	608.00
101-1201-43103-00000	Telecommunication & Data Services	360.00
101-1201-43201-00000	Support of Local Organizations	17,000.00
101-1201-43205-00000	Contracted Services	8,000.00
101-1201-43209-00000	Meeting, Travel, and Training	12,000.00
101-1201-43217-00000	License, Dues, Certs, Membrshps	10,500.00
101-1201-43227-00000	Office Supplies	1,000.00
101-1201-43233-00000	Government Fees	9,412.00
Total Division: 1201 - General Administration:		178,202.00
Division: 1501 - General Administration		
101-1501-43207-00000	Legal	275,000.00
Total Division: 1501 - General Administration:		275,000.00
Division: 2001 - General Administration		
101-2001-41101-00000	Wages	679,537.00
101-2001-41200-00000	Fringe Benefits	235,912.00
101-2001-41201-60122	Fringe Benefits: PERS Employer Share UAL	123,364.00
101-2001-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	57,446.00
101-2001-41801-00000	Pre Employment Expenses	75.00
101-2001-42403-00000	Information Services Service Fee	162,741.00
101-2001-42405-00000	Building Maintenance Service Fee	39,198.00
101-2001-43103-00000	Telecommunication & Data Services	7,000.00
101-2001-43105-00000	Utility Services	10,000.00
101-2001-43201-00000	Support of Local Organizations	250,000.00
101-2001-43205-00000	Contracted Services	278,910.00
101-2001-43209-00000	Meeting, Travel, and Training	11,000.00
101-2001-43211-00000	Printing	7,500.00
101-2001-43217-00000	License, Dues, Certs, Membrshps	1,315.00
101-2001-43227-00000	Office Supplies	500.00
101-2001-43229-00000	Noticing	9,000.00
101-2001-43233-00000	Government Fees	20,000.00
101-2001-44501-00000	Operational Expense	12,000.00
Total Division: 2001 - General Administration:		1,905,498.00
Division: 2021 - Personnel Services		
101-2021-41101-00000	Wages	327,537.00
101-2021-41200-00000	Fringe Benefits	97,684.00
101-2021-41201-60122	Fringe Benefits: PERS Employer Share UAL	41,957.00
101-2021-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	11,774.00
101-2021-41801-00000	Pre Employment Expenses	55,000.00
101-2021-43103-00000	Telecommunication & Data Services	600.00
101-2021-43105-00000	Utility Services	100.00
101-2021-43205-00000	Contracted Services	75,000.00
101-2021-43209-00000	Meeting, Travel, and Training	4,000.00
101-2021-43217-00000	License, Dues, Certs, Membrshps	4,000.00
101-2021-43227-00000	Office Supplies	1,500.00
101-2021-44501-00000	Operational Expense	3,500.00
Total Division: 2021 - Personnel Services:		622,652.00

Budget Listing

For Fiscal: 2021-2022 Period Ending: 06/30/2022

Account Number	Account Name	2021-2022 2021-2022
Division: 2022 - Housing		
101-2022-43233-00000	Government Fees	550.00
101-2022-44501-00000	Operational Expense	15,000.00
Total Division: 2022 - Housing:		15,550.00
Division: 2023 - Injury and Illness Prevention Program		
101-2023-43205-00000	Contracted Services	16,000.00
Total Division: 2023 - Injury and Illness Prevention Program:		16,000.00
Division: 2525 - Finance Division		
101-2525-41101-00000	Wages	538,460.00
101-2525-41103-00000	Wages-Overtime	400.00
101-2525-41200-00000	Fringe Benefits	170,757.00
101-2525-41201-60122	Fringe Benefits: PERS Employer Share UAL	120,422.00
101-2525-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	25,140.00
101-2525-41401-00000	Temp Agency Employees	1,000.00
101-2525-42403-00000	Information Services Service Fee	236,180.00
101-2525-42405-00000	Building Maintenance Service Fee	125,640.00
101-2525-43103-00000	Telecommunication & Data Services	3,100.00
101-2525-43105-00000	Utility Services	14,466.00
101-2525-43109-00000	Bank Fees	59,160.00
101-2525-43205-00000	Contracted Services	100,975.00
101-2525-43209-00000	Meeting, Travel, and Training	8,000.00
101-2525-43217-00000	License, Dues, Certs, Membrshps	1,455.00
101-2525-43221-00000	Over/Short	500.00
101-2525-43227-00000	Office Supplies	20,000.00
101-2525-43229-00000	Noticing	500.00
101-2525-44501-00000	Operational Expense	2,000.00
Total Division: 2525 - Finance Division:		1,428,155.00
Division: 2526 - Utility Billing		
101-2526-41101-00000	Wages	321,277.00
101-2526-41103-00000	Wages-Overtime	600.00
101-2526-41200-00000	Fringe Benefits	141,304.00
101-2526-41201-60122	Fringe Benefits: PERS Employer Share UAL	56,787.00
101-2526-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	18,903.00
Total Division: 2526 - Utility Billing:		538,871.00
Division: 2527 - Administration Services		
101-2527-41101-00000	Wages	78,308.00
101-2527-41200-00000	Fringe Benefits	25,384.00
101-2527-41201-60122	Fringe Benefits: PERS Employer Share UAL	14,776.00
101-2527-43227-00000	Office Supplies	100.00
Total Division: 2527 - Administration Services:		118,568.00
Division: 5051 - Planning Division		
101-5051-41101-00000	Wages	492,456.00
101-5051-41103-00000	Wages-Overtime	3,000.00
101-5051-41105-00000	Wages-Part Time and Temp, Seasonal	29,390.00
101-5051-41200-00000	Fringe Benefits	160,751.00
101-5051-41201-60122	Fringe Benefits: PERS Employer Share UAL	110,438.00
101-5051-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	36,910.00
101-5051-41313-00000	Other Employee Exp: Overtime Meals	1,000.00
101-5051-42403-00000	Information Services Service Fee	127,307.00
101-5051-42405-00000	Building Maintenance Service Fee	97,996.00
101-5051-43103-00000	Telecommunication & Data Services	5,000.00
101-5051-43105-00000	Utility Services	4,500.00
101-5051-43205-00000	Contracted Services	330,000.00
101-5051-43209-00000	Meeting, Travel, and Training	10,000.00
101-5051-43211-00000	Printing	1,500.00
101-5051-43217-00000	License, Dues, Certs, Membrshps	1,000.00

Account Number	Account Name	2021-2022 2021-2022
101-5051-43227-00000	Office Supplies	5,000.00
101-5051-43229-00000	Noticing	7,000.00
101-5051-44501-00000	Operational Expense	1,000.00
Total Division: 5051 - Planning Division:		1,424,248.00
 Division: 5052 - Building Division		
101-5052-41101-00000	Wages	532,006.00
101-5052-41103-00000	Wages-Overtime	100.00
101-5052-41200-00000	Fringe Benefits	168,217.00
101-5052-41201-60122	Fringe Benefits: PERS Employer Share UAL	95,907.00
101-5052-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	31,226.00
101-5052-41305-00000	Personal Protective Equipment	600.00
101-5052-41313-00000	Other Employee Exp: Overtime Meals	200.00
101-5052-42403-00000	Information Services Service Fee	3,016.00
101-5052-42407-00000	Vehicle Service Fee	6,179.00
101-5052-43103-00000	Telecommunication & Data Services	2,500.00
101-5052-43105-00000	Utility Services	4,000.00
101-5052-43205-00000	Contracted Services	120,000.00
101-5052-43209-00000	Meeting, Travel, and Training	4,850.00
101-5052-43217-00000	License, Dues, Certs, Membrshps	620.00
101-5052-43227-00000	Office Supplies	1,750.00
101-5052-44501-00000	Operational Expense	2,000.00
Total Division: 5052 - Building Division:		973,171.00
 Division: 5301 - General Administration		
101-5301-41101-00000	Wages	2,833,314.00
101-5301-41103-00000	Wages-Overtime	385,000.00
101-5301-41105-00000	Wages-Part Time and Temp, Seasonal	122,130.00
101-5301-41200-00000	Fringe Benefits	1,315,736.00
101-5301-41201-60122	Fringe Benefits: PERS Employer Share UAL	641,664.00
101-5301-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	175,765.00
101-5301-41305-00000	Personal Protective Equipment	26,600.00
101-5301-42403-00000	Information Services Service Fee	416,304.00
101-5301-42405-00000	Building Maintenance Service Fee	63,490.00
101-5301-42407-00000	Vehicle Service Fee	181,819.00
101-5301-42408-00000	Vehicle Replacement Fee	45,000.00
101-5301-43103-00000	Telecommunication & Data Services	22,120.00
101-5301-43105-00000	Utility Services	43,367.00
101-5301-43205-00000	Contracted Services	439,840.00
101-5301-43209-00000	Meeting, Travel, and Training	41,000.00
101-5301-43211-00000	Printing	2,000.00
101-5301-43217-00000	License, Dues, Certs, Membrshps	1,800.00
101-5301-43227-00000	Office Supplies	9,500.00
101-5301-43233-00000	Government Fees	76.00
101-5301-44501-00000	Operational Expense	53,000.00
Total Division: 5301 - General Administration:		6,819,525.00
 Division: 5501 - General Administration		
101-5501-41101-00000	Wages	1,460,490.00
101-5501-41103-00000	Wages-Overtime	160,000.00
101-5501-41109-00000	Wages-Reserves	111,000.00
101-5501-41200-00000	Fringe Benefits	639,631.00
101-5501-41201-60122	Fringe Benefits: PERS Employer Share UAL	387,836.00
101-5501-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	88,861.00
101-5501-41305-00000	Personal Protective Equipment	38,000.00
101-5501-41311-00000	Other Employee Expenses: Employee Physicals	6,000.00
101-5501-41313-00000	Other Employee Exp: Overtime Meals	700.00
101-5501-42403-00000	Information Services Service Fee	173,970.00
101-5501-42405-00000	Building Maintenance Service Fee	27,743.00
101-5501-42407-00000	Vehicle Service Fee	286,507.00

Budget Listing

For Fiscal: 2021-2022 Period Ending: 06/30/2022

Account Number	Account Name	2021-2022 2021-2022
101-5501-43103-00000	Telecommunication & Data Services	9,000.00
101-5501-43105-00000	Utility Services	18,500.00
101-5501-43205-00000	Contracted Services	149,935.00 *
101-5501-43205-55000	Contracted Services - Reimbursable	530,000.00 **
101-5501-43209-00000	Meeting, Travel, and Training	30,500.00
101-5501-43211-00000	Printing	1,000.00
101-5501-43215-00000	Repairs and Maintenance	4,500.00
101-5501-43217-00000	License, Dues, Certs, Membrshps	9,412.00
101-5501-43227-00000	Office Supplies	4,500.00
101-5501-43233-00000	Government Fees	30.00
101-5501-44501-00000	Operational Expense	55,000.00
Total Division: 5501 - General Administration:		4,193,115.00
Division: 8080 - Non Departmental		
101-8080-41201-60122	Fringe Benefits: PERS Employer Share UAL	200,000.00
101-8080-42301-00000	Transfers Out	2,723,045.00
101-8080-42401-00000	Overhead Allocation	-3,182,308.00
101-8080-43101-00000	Insurance	583,340.00
Total Division: 8080 - Non Departmental:		324,077.00
Report Total:		18,832,632.00

*A budget amendment increasing Contracted Services expenses by \$60,000 was funded by the PG&E settlement funds to support the creation of a Community Wildfire Protection Plan.

**The entire Contracted Services - Reimbursable expense budget is funded by a State grant from the Coastal Conservancy.



Account Number	Account Name	2021-2022 2021-2022
101-5501-41101-00000	Wages	1,460,490.00
101-5501-41103-00000	Wages-Overtime	160,000.00
101-5501-41109-00000	Wages-Reserves	111,000.00
101-5501-41200-00000	Fringe Benefits	639,631.00
101-5501-41201-60122	Fringe Benefits: PERS Employer Share UAL	387,836.00
101-5501-41213-00000	Fringe Benefits: REMIF Workers Comp Ins	88,861.00
101-5501-41305-00000	Personal Protective Equipment	38,000.00
101-5501-41311-00000	Other Employee Expenses: Employee Physicals	6,000.00
101-5501-41313-00000	Other Employee Exp: Overtime Meals	700.00
101-5501-42403-00000	Information Services Service Fee	173,970.00
101-5501-42405-00000	Building Maintenance Service Fee	27,743.00
101-5501-42407-00000	Vehicle Service Fee	286,507.00
101-5501-43103-00000	Telecommunication & Data Services	9,000.00
101-5501-43105-00000	Utility Services	18,500.00
101-5501-43205-00000	Contracted Services	149,935.00
101-5501-43205-55000	Contracted Services - Reimbursable	530,000.00
101-5501-43209-00000	Meeting, Travel, and Training	30,500.00
101-5501-43211-00000	Printing	1,000.00
101-5501-43215-00000	Repairs and Maintenance	4,500.00
101-5501-43217-00000	License, Dues, Certs, Membrshps	9,412.00
101-5501-43227-00000	Office Supplies	4,500.00
101-5501-43233-00000	Government Fees	30.00
101-5501-44501-00000	Operational Expense	55,000.00
Report Total:		4,193,115.00