

## 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: Kenwood 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	\$869,550	\$862,580.43	
Measure H Expenses:			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel	\$799,477	\$784,103	2 (a)
Recruitment & Retention			
Equipment & Facilities			
Transfer of Funds – contract for Services			
Countywide Expenditures			
Expense Total		\$784,103	2 (b)
Fund Balance (includes reserves)		\$78,477.43	
Future staffing			
Capital Projects		\$78,477.43	2 (c)

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
  - a. Increase in full-time career firefighting staff: \$784,103. KFPD increased full-time staff from 5 (three Fire Captains and two Engineers) to 9 FTE’s (three Fire Captains three Engineers, and three Firefighter/Paramedics) to bring the minimum 24x7 staffing to 3/0. The amount shown in the item above is the portion of the Sonoma Valley Fire District contract expense to support the additional 4 FTEs. The four new Measure H funded positions were added in August of 2024. The budgeted personnel expense was based on Step E salary and benefits plus an

overtime factor of 16%. Actuals are based on personnel assigned to the station for the year.

- b. Total employee costs (salary, benefits and overtime) are for 11 months of FY 24/25, August through June.
  - c. Remaining funds will be utilized for the Fire Station Expansion Project that is currently underway.
3. The specific activities that support fire prevention, including vegetation management.
- a. A full report on the Vegetation Management activities in Zone 3 will be reported out in detail in Sonoma Valley's (SON) annual report as SON was the recipient agency for the Regional Vegetation Management funding.
  - b. With the above in mind, there were 208 Defensible Space Inspections (DSI) completed on properties within the now former KWD district.
  - c. KWD full-time staff (including the 4 Measure H funded positions) completed 41 business inspections in the KWD district.
4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
- a. As of July 1, 2025, the end of FY 24/25, the KFPD has been consolidated into the Sonoma Valley Fire District. The Kenwood Fire Station has been identified as in need of a significant remodel in order to appropriately house firefighters in a 24/7 operation. The former Kenwood District took initial steps in this process, including a new septic system and engaging with an architect for initial concept drawings. These efforts will accelerate in the next FY with SON now taking the lead in this project. We expect to start expending significantly more Measure H funds on this project in FY 25/26, beginning with full architectural services, permitting, required studies, and the start of construction.
  - b. It is anticipated that \$241,025 will be available in Measure H funding for this project in FY 25/26.
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 \$ 1,303,904; FY 21-22 100%; this reporting period: \$2,707,685; 100%.

Personnel expenditures: FY 21-22 \$1,058,439; this reporting period \$2,219,388.

6. Any material changes in service needs within the agency's jurisdiction or countywide.
- a. 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:
  - a. Not applicable.

Measure H Required Attachments if applicable and available:

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.

Of the above list, this packet includes the following documents that the Kenwood FPD produced:

FY 21/22 Budget

FY 24/25 Budget

The most recent Financial Audit, that includes a balance sheet and Fund Balance report.



**KENWOOD FIRE DISTRICT**  
**718015 Final Budget FY2024-25**  
**KENWOOD FIRE DISTRICT**

FAMIS EFS Enterprise Financial System (EFS)			FY2023 - 24	FY2023-24	FY2024 - 25	
Sub	Objec	Account Descriptions	Final Budget	Year End	Final Budget	
1000	40002	Prop Tax - CY, Secured	1,065,732	1,024,972	1,076,221	5% above 23-2
1001	40003	Direct Charges - CY	425,626	414,979	425,626	
1011	40012	SB2557 Prop Tax Admin	(10,469)	(10,613)	(10,469)	
		County Sales Tax - Measure H	0	0	869,550	
1020	40111	Supplemental Prop Taxes - CY	0	0	0	
1040	40101	Prop Taxes - CY, Unsecured	31,124	31,322	31,124	
1050		Supplemental Prop Taxes - CY	35,399	22,369	35,399	
1051		Supplemental Prop Taxes - PY	(66)	(48)	(66)	
1059		Prop Tax PY Unsecured	1,222	173	1,222	
1060	40201	Prop Taxes - PY, Secured	129	(595)	129	
1061	40202	Direct Charges - Prior Year	339	2,176	339	
1070		State-Other in-Lieu Tax	19	18	18	
1100	40211	Prop Taxes - PY, Unsecured	0	720	0	
<b>10</b>		<b>Total Taxes</b>	<b>1,549,055</b>	<b>1,485,473</b>	<b>2,429,093</b>	
1460		Licenses - Other	0	0	0	
1500		Wildfire Tax Loss	2,503	0	0	Nothing receive
<b>13</b>		<b>Total Licenses/Permits/Franchises</b>	<b>2,503</b>	<b>0</b>	<b>0</b>	
1700	44022	Interest in Pooled Cash CC and County	70,000	144,000	70,000	only operating
<b>17</b>		<b>Total Use of Money/Property</b>	<b>70,000</b>	<b>144,000</b>	<b>70,000</b>	
2081	42358	State Other Funding	5	0	5	
2050		County Stabilization	120,000	0	0	
2060		County Revenue Sharing	187,560	196,750	206,587	
2440	42291	State Homeowners Prop Tax Relf	7,079	4,638	2,000	
2580	42360	State Grant Revenue	0	2,263	0	
2852	42441	Federal FEMA Disaster Funding	0	0	0	
<b>20</b>		<b>Total Intergovernmental Revenues</b>	<b>314,644</b>	<b>203,651</b>	<b>208,592</b>	
3661	45311	Other Fire Services/Inspections WUI	3,971	0	0	Removed
3700	45533	Reprographics Photocopy	0	0	0	SV doing inspe
3980	46200	Revenue Appl PY Misc Revenue	0	0	0	
<b>30</b>		<b>Total Charges for Services</b>	<b>3,971</b>	<b>0</b>	<b>0</b>	
4020	46003	Sales Non Taxable	0	0	0	
4021	46003	Sale-Real Property	0	0	0	
4040		Misc. Revenue	24,789	8	0	removed
4109	46050	Cancelled/Stale Dated Warrants	0	0	0	
4640		Operating Transfer In (Roll over)	39,250	0	0	none for 24-25
		Operating Transfer In (FY 23-24 Roll ove	0	0	0	
<b>40</b>		<b>Total Misc Revenues/Transfers</b>	<b>64,039</b>	<b>8</b>	<b>0</b>	
<b>Grand Total Revenues</b>			<b>2,004,212</b>	<b>1,833,132</b>	<b>2,707,685</b>	

**KENWOOD FIRE DISTRICT**  
**718015 Final Budget FY2024-25**  
**KENWOOD FIRE DISTRICT**

FAMIS Objec	EFS Account	Enterprise Financial System (EFS) Descriptions	FY2023 - 24 Final Budget	FY2023-24 Year End	FY2024 - 25 Final Budget	
5910	50701	Perm/PT Position - Local Bds- Kenwood	231,943	450,811	75,000	
		Sonoma FD Wages	758,057	682,251	2,050,000	contract amount
5911	50702	Extra Help - Local Bds	68,000	70,066	0	
5912	50709	Overtime-LOC Bds	66,500	76,409	0	
5913	50704	Boards/Commissions - Local Bds	1,650	1,554	1,650	
5914		Volunteer Stipends	17,000	10,209	0	
5922	50753	FICA Retirement - Local Bds	9,000	3,621	4,650	
5923	50755	PERS - Local Bds	78,000	83,339	0	
5924	50756	Medicare - Local Bds	8,500	5,807	1,088	
5930	50801	Health Ins - Local Bds	85,000	84,741	46,000	reduced to new
5940	50808	Worker's Comp - Local Bds	69,000	69,932	41,000	reduced to new
<b>50</b>		<b>Total Salaries/Benefits</b>	<b>1,392,650</b>	<b>1,538,740</b>	<b>2,219,388</b>	
		<b>FAMIS Descriptions</b>				
6020		CLOTHING/PERSONAL	4,000	1,478	0	
6021		UNIFORM EXPENSE	1,500	0	0	
6022		SAFETY CLOTHING	10,000	2,064	0	
6040		COMMUNICATIONS	10,000	9,459	10,000	
6080		HOUSEHOLD EXPENSE	5,000	3,654	5,000	
6100		INSURANCE-PROPERTY/LIABILITY	27,300	25,739	26,747	per FRMS
6140		MAINTENANCE-EQUIPMENT	21,100	21,651	21,100	
6180		MAINT-BLDGS/IMP	9,000	9,426	11,000	
6280		MEMBERSHIPS	7,200	2,470	2,500	
6400		OFFICE EXPENSE	5,000	3,378	5,000	
6457		COMPUTER CHARGES	7,900	3,504	8,000	
6461		SUPPLIES/EXPENSES	5,500	788	5,500	
6500		PROFESSIONAL/SPECIAL SERVICES	11,000	14,301	12,000	
6521		COUNTY SERVICES	0	0	0	
6526		DISPATCH SERVICES	15,000	3,852	8,500	
6576		ACTUARIAL SERVICES	7,100	6,200	1,500	smaller review
6587		LAFCO CHARGES	2,730	1,230	20,000	estimate
6630		AUDIT/ACCOUNTING SERVICES	8,500	7,475	18,500	CPA fee \$8,051
6637		PROP TAX ADMIN FEE	500	240	500	plus Ann @ \$11
6800		PUBLIC/LEGAL NOTICES	1,000	590	1,000	
6880		SMALL TOOLS/INSTRUMENTS	7,700	7,412	7,500	
7005		ELECTION EXPENSE	5,000	0	0	out
7120		TRAINING-INSERVICE	9,500	6,206	0	out
7201		GAS/OIL	18,400	12,181	18,500	
7300		TRANSPORTATION/TRAVEL	2,500	2,305	1,500	
7320		UTILITIES	17,050	19,648	25,000	increased
<b>60</b>		<b>Total Services/Supplies</b>	<b>219,480</b>	<b>165,251</b>	<b>209,347</b>	

KENWOOD FIRE DISTRICT  
718016 Final  
KENWOOD FIRE DISTRICT

FAMIS Sub Object	EFS Account	Enterprise Financial System (EFS) Descriptions	FY2021 - 22 Preliminary Budget	FY2021 - 22 Final Budget
1000	40002	Prop Tax - CY, Secured	836,246	888,818
1001	40003	Direct Charges - CY	42,767	40,260
1011	40012	SB2557 Prop Tax Admn	0	0
1020	40111	Supplemental Prop Taxes - CY	0,372	0,372
1040	40101	Prop Taxes - CY, Unsecured	26,021	26,021
1042	40105	Collect Cost Del CY Unsecured	0	0
1050	40201	Prop Taxes - PY, Secured	0	0
1061	40202	Direct Charges - Prior Year	516	516
1090	40221	Supplemental Prop Taxes - PY	0	0
1100	40211	Prop Taxes - PY, Unsecured	72	72
10		Total Taxes	913,994	970,059
1400		Licenses - Other	0	0
13		Total Licenses/Permits/Franchises	0	0
1700	44022	Interest in Pooled Cash	72	72
17		Total Use of Money/Property	72	72
2001	42350	State Other Funding	5	5
2440	42291	State Homeowners Prop Tax Relf	2,511	2,511
2580	42360	State Grant Revenue	0	0
2852	42441	Federal FEMA Disaster Funding	0	0
20		Total Intergovernmental Revenues	2,516	2,516
3601	45311	Other Fwa Services/Inspections WUI	13,000	13,000
3700	45533	Reprographics Photocopy	50	50
3980	46200	Revenue Appl PY Misc Revenue	0	0
30		Total Charges for Services	13,050	13,050
4020	40003	Sales Non Taxable	0	0
4021	40003	Sale-Real Property	0	0
4109	40050	Cancelled/State Dated Warrants	0	0
4640		Operating Transfer In	0	100,000
40		Total Misc Revenues/Transfers	0	100,000
		Grand Total Revenues	929,632	1,085,697
5910	50701	Perm Position - Local Bds	451,070	494,152
5911	50702	Extra Help - Local Bds	55,900	55,000
5912	50709	Overtime-LOC Bds	60,000	61,770
5913	50704	Boards/Commissions - Local Bds	1,550	1,550
5914		Volunteer Stipends	15,000	15,000
5922	50753	FICA Retirement - Local Bds	15,000	15,000
5923	50755	PERS - Local Bds	100,510	110,842
5924	50756	Medicare - Local Bds	8,500	8,500
5930	60801	Health Ins - Local Bds	139,294	139,294
5940	50800	Worker's Comp - Local Bds	45,000	45,000
50		Total Salaries/Benefits	891,724	946,108
6020		FAMIS Descriptions		
6021		CLOTHING/PERSONAL	6,000	6,000
6022		UNIFORM EXPENSE	1,500	1,500
6040		SAFETY CLOTHING	10,000	10,000
6080		COMMUNICATIONS	9,500	9,500
6100		HOUSEHOLD EXPENSE	4,500	4,500
6140		INSURANCE	14,200	19,500
6180		MAINTENANCE-EQUIPMENT	10,600	10,600
6200		MAINT-BLDGS/IMP	9,000	9,000
6457		MEMBERSHIPS	5,300	5,300
6461		OFFICE EXPENSE	4,500	4,500
6500		COMPUTER CHARGES	7,600	7,900
6521		SUPPLIES/EXPENSES	5,000	5,000
6526		PROFESSIONAL/SPECIAL SERVICES	10,000	10,000
6570		COUNTY SERVICES	0	0
6577		DISPATCH SERVICES	0	1,076
6630		ACTUARIAL SERVICES	6,300	6,300
6637		LAFCO CHARGES	2,000	2,000
6800		AUDIT/ACCOUNTING SERVICES	8,000	8,000
6880		PROP TAX ADMIN FEE	500	500
7005		PUBLIC/LEGAL NOTICES	1,000	1,000
7120		SMALL TOOLS/INSTRUMENTS	7,100	7,100
7201		ELECTION EXPENSE	5,000	42,000
7300		TRAINING-IN-SERVICE	9,500	9,500
7320		GAS/OIL	14,420	14,420
80		TRANSPORTATION/TRAVEL	2,500	2,500
		UTILITIES	15,500	15,500
		Total Services/Supplies	178,820	222,796
8510		BUILDINGS/IMPROVEMENTS	10,000	10,000
8560		EQUIPMENT	10,000	10,000
85		Total Capital Assets	20,000	20,000
9020		UNCLM-OT-WITHIN A FUND	0	100,000
9042		GENERAL-TO-TRUST	0	0
90		Total Other Financing Uses	0	100,000
9000		APPROPRIATIONS FOR CONT	15,000	15,000
90		Total Appropriations for Contingencies	15,000	15,000
		Grand Total Expenditures	1,105,544	1,303,904
		Increase/(Decrease) to Fund Balance	(176,912)	(218,207)

**FY 2021-22 Final Budget Summary  
KENWOOD FIRE DISTRICT  
718015**

Prop 4 Limit	\$748,225
(1) <sup>^</sup> Actual Beginning Fund Balance @ 7/1/21:	\$1,527,361
(2) Plus: Budgeted FY 2021-22 Revenues: (total from attached worksheet)	\$1,085,697
(3) Less: Budgeted FY 2021-22 Expenditures: (total from attached worksheet)	\$1,303,904
(4) <sup>^</sup> Estimated Ending Fund Balance @ 6/30/22:	\$1,309,154
(5) Preliminary Budget Approval Date: (Please have your Board Members sign below or attach resolution confirming approval)	9/15/2021

[Redacted Signature]

Board Member

<sup>^</sup> If District Fund Balance is separated into multiple categories, each district should keep records to identify how much beginning and ending fund balance is available for each fund balance category and should work with their external auditors to identify appropriate GASB 54 fund balance classifications.