

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: Northern Sonoma County Fire Protection District “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 Sales Tax Revenue – Vegetation Management	\$1,500,000.00	\$1,508,498.62	
Measure H Sales Tax Expenses – Vegetation Management			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel		\$231,705.85	Section 2
Recruitment and Retention of Crew Members		\$1,287.48	Section 2
Equipment and Facilities		\$175,241.77	Section 2
Transfer of Funds - contract for services		\$19,378.50	Section 2
Countywide Expenditures			
Expense Total		\$427,613.60	
Fund Balance (includes reserves)		\$1,080,885.02	
Future Vegetation Management Projects		\$1,080,885.02	Section 7
Capital Projects			

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.

Personnel

Measure H VEGETATION MANAGEMENT funds were not used for positions during this reporting period. Measure H VEGETATION MANAGEMENT funds were used to reimburse the District for employee costs incurred on Measure H projects. This was done because Fuels Crew members did not work on Measure H projects every day; Fuels Crew members also performed vegetation management projects using funding from communities and agencies

like Citizens Organized to Prepare for Emergencies (COPE), State of California and City of Healdsburg.

Fuels Crew members are District employees who perform vegetation management projects for the District. Fuels Crew employee hours are coded to the project they are working on that day. This enables the District to track project costs. The total cost for Fuels Crew personnel working on Measure H projects during this reporting period was \$231,705.85.

Personnel costs for this reporting period include Fuels Crew costs from three (3) vegetation management projects: Project 25-002H, Project 25-006H, and Project 25-008H (project descriptions in Section 3, below).

Recruitment & Retention

These funds were used for the hiring of new crew members, including backgrounds, pre-employment physicals, and job advertising. The total cost during this period was \$1,287.48.

Equipment & Facilities

The majority of this category consists of daily equipment rates. The District already owned its equipment prior to the passing of Measure H. Crew members used that equipment for Measure H VEGETATION MANAGEMENT projects.

The District calculates the daily rates for equipment and apparatus using established state (CA State Transportation Agency) and federal (FEMA) rates. The total cost for equipment during this period was \$167,512.21. Apparatus and equipment hours are coded to the project they are used for that day, much like employee costs. This enables the District to track project costs. Examples of equipment tracked on a project include chainsaws, pole saws, hedgers, portable restrooms, and chippers. Examples of apparatus tracked on a project include heavy and light duty pickup trucks.

Also included in this category were supplies for crew members, including safety clothing (PPE), small tools and equipment, computer mapping software, first aid kit supplies, and building utilities (gas & electric). The total cost for supplies during this reporting period was \$7,729.56.

The total cost of equipment, including the daily equipment rates and supplies, was \$175,241.77.

Contract for Services

This category includes legal services and health and safety consultation. 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.

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.

The total cost for contract for services was \$19,378.50

Countywide Expenditures

The Vegetation Management program is countywide, so all Measure H VEGETATION MANAGEMENT expenses fall under the category "Countywide Expenditures". However, the District chose to break expenses out in the categories above for better transparency.

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

Projects can be found on the District website at:

<https://www.northernsonomacountyfire.org/measure-h-sales-tax-funded-projects>

Project 25-002H: South Chalk Hill Project

This Vegetation Management project took place along Chalk Hill Road between Spurgeon Road and Pleasant Avenue where property owner permission was obtained. Treatment was performed up to 30 feet from the edge of the pavement. Cut material was chipped with chips left onsite. The project was in partnership with the Permit Sonoma Chipper Program Crew.

Project 25-006H: East Old Cazadero Road Project

This Vegetation Management project took place along Old Cazadero Road between Camino Del Arroyo and the gated end of the road where property owner consent was obtained. Treatment was performed up to 30 feet from the edge of the pavement. Cut material was chipped with chips left onsite. The project was in partnership with CAL FIRE.

Project 25-008H: West Sweetwater Springs Road Project

This Vegetation Management project occurred along Sweetwater Springs Road between 4900 Sweetwater Springs Road and Armstrong Woods Road. Treatment was performed up to 30 feet from the edge of the pavement where property owner consent was obtained. Cut material was chipped with chips left onsite. The project was in partnership with CAL FIRE.

Most projects are done in conjunction with other agencies in order to expand the scope of the project with funding and resources from other agencies.

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

The District is currently undergoing a facilities needs assessment. This assessment will provide the District with a long term plan for facilities, giving the District direction for the start of new or remodeled facilities. In addition, the District is searching for land to purchase for future facilities. Once the District has determined its needs, it will begin implementation of Measure H funded capital improvement projects.

5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

This Ordinance was not intended to enhance District vegetation management operations. It was intended to enhance Sonoma County's vegetation management operations.

With the passing of the Ordinance, the Fuels Crew is able to complete projects throughout the County of Sonoma. Prior to the passing of Measure H, there was no funding in place for the implementation of these projects. Completion of these projects demonstrates compliance with the Ordinance.

The total District budget for FY 21/22 was \$2,571,698.25. That budget contained all expenditures for both the FIRE and VEGETATION MANAGEMENT programs of the District. The portion that was strictly vegetation management related was \$559,422.65, which is 22% of the total budget.

Proportional budget allocation for (District) VEGETATION MANAGEMENT related services:

FY 21-22 \$559,422.65; FY 21-22 22%; this reporting period: \$2,546,280; 100% of Vegetation Management Budget

The portion of the budget that was countywide vegetation management was 0%, since there was no countywide program in place at that time.

Proportional budget allocation for Countywide Measure H VEGETATION MANAGEMENT related services:

FY 21-22 \$0; FY 21-22 0%; this reporting period: \$1,500,000; 59% of Vegetation Management Budget

Personnel expenditures: FY 21-22 \$0; this reporting period \$1,019,294.82.

In order to provide the FY 21-22 District Vegetation Management number, the District used the following budget line item from the budget:

Account #	Account Name	Budget
50709-2	Temporary/Fuels	\$559,422.65

Other budget line items contained either Fire related costs, or both Fire and Vegetation Management related costs. The actual Vegetation Management costs during that fiscal year were much higher than this figure indicates, but expenses were not broken out in the budget the same way they were during the 24/25 fiscal year.

In FY 21/22, The District's Vegetation Management program was fully funded by temporary grant funds. Vegetation Management projects were tracked separately outside of the budget, since all fuels projects were billed to outside agencies according to their requirements.

It is important to note the District had two budgets during the 24/25 fiscal year, one for Fire and one for Vegetation Management, so comparing the percentages of actual vegetation management-related expenditures between FY 21/22 and FY 24/25 is misleading.

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

Prior to the passing of Measure H, the District Fuels Crew worked on grant funded projects mostly within the boundaries of Northern Sonoma County Fire Protection District and surrounding areas. During this reporting period, the Fuels Crew expanded into the entire County of Sonoma.

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

There were no funds received the previous year.

In this reporting period, the 4th quarter distribution in the amount of \$797,859.78 was not received until September, so it was not included in the budget as revenue. It will be included in the 2026 Measure H Annual Report.

In this reporting period, \$ 1,080,885.02 of the Measure H funds received were left unspent. This was due to the following reasons:

1. The District did not increase its staffing and implement pay raises in time to use the funds set aside for that purpose.

2. The District did not begin working on specific Vegetation Management projects until January 2025, more than halfway through the reporting period.

The remaining fund balance has been set aside for vegetation management projects in future years.

Required Attachments:

Annual Budget

Budget to Actual Report

Balance Sheet

Fund Balance Report

Most recent annual audit and/or other independent financial review: Audit is available on the website: <https://www.northernsonomacountyfire.org/audit-reports>

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

Vegetation Management FY 24/25 Budget

VEGETATION MANAGEMENT REVENUE			
Account	Description	2024/2025 Final	2024/2025 Amended
46001	Government Revenue- Grants	\$ 830,000	\$ 515,000.00
46002	Government Revenue- Vegetation Management	\$ -	\$ 248,000
40003	Property Taxes - Direct Charges (Current Year) Special Tax Zone 1	\$ 50,000	\$ 50,000.00
46015	Measure H	\$ 1,500,000	\$ 1,500,000.00
46021	Fuel Reduction Reimbursement from Private Landowners/Communities	\$ -	\$ 233,280
46027	Worker's Comp Reimbursement	\$ -	\$ -
46028	Misc. Revenue	\$ -	\$ -
46029	Reimbursements	\$ -	\$ -
49003	Transfers In from Reserves (Grant funding already received)	\$ 487,000	\$ -
Total Revenue		\$ 2,867,000	\$ 2,546,280

VEGETATION MANAGEMENT EXPENDITURES			
Salaries / Employee Benefits			
Account	Description	2024/2025 Final	2024/2025 Amended
50701	Permanent Employees	\$ 529,557	\$ 529,557
50703	Intern & Seasonal Overtime	\$ 2,500	\$ 2,500
50706	Uniform Allowance (Boots)	\$ 10,000	\$ 2,100
50708	Contract Employees	\$ -	\$ -
50709	Temporary Employees	\$ 50,000	\$ 366,000
50712	Fire Prevention Officer	\$ -	\$ -
50753	FICA Retirement	\$ 36,708	\$ 55,810
50754	457 Employer Contributions- Retirement	\$ 39,717	\$ 39,717
50756	Medicare	\$ 8,134	\$ 8,134
50801	Health Insurance	\$ 111,842	\$ 50,000
50803	Dental Insurance	\$ 8,134	\$ 8,134
50805	Vision Insurance	\$ 2,033	\$ 2,033
50806	Unemployment Insurance	\$ 21,314	\$ 10,000
50808	Workers Comp	\$ 35,287	\$ 35,287
50900	Vegetation Management Project Credit	\$ (1)	\$ -
Fuel Crew Salaries / Employee Benefits Total		\$ 855,224	\$ 1,109,272

Services Total			
Account	Description	2024/2025 Final	2024/2025 Amended
51010	Grant & Contract Administration Costs (Transfer to General Fund)	\$ 300,000	\$ 100,000
51011	Project Manager	\$ -	\$ -
51060	Vehicle Maintenance/Outfitting	\$ 16,000	\$ 50,000
51062	Field Equip Maintenance	\$ 35,000	\$ 35,000
51071	Building Maintenance/Improvements	\$ -	\$ 5,000
51211	Legal Services	\$ 6,000	\$ 45,000
51221	Medical/Laboratory Services	\$ -	\$ 1,000
51225	Training Services	\$ -	\$ 300
51241	Outside Printing and Binding	\$ -	\$ 10,000
51242	Bank Charges	\$ -	\$ 10
51244	Permits/Licenses/Fees	\$ -	\$ 1,500
51249	Professional Services	\$ 945,000	\$ 650,000
51301	Publications and Legal Notices	\$ -	\$ -
51401	Rent/Lease Costs	\$ 100,000	\$ 14,000
Services Total		1,402,000	\$ 911,810

Supplies			
Account	Description	2024/2025 Final	2024/2025 Amended
52021	Safety Clothing - PPE	\$ 22,000	\$ 10,000

52022	Crew Clothing/Uniforms	\$ 25,000	\$ 25,000
52031	Food & Beverages	\$ 5,000	\$ 2,500
52041	Household Supplies	\$ 10,000	\$ 5,000
52061	Fuel for Small tools and Vehicles	\$ 36,000	\$ 36,000
52081	Medical/Laboratory Supplies	\$ -	\$ 500
52091	Memberships/Certifications	\$ -	\$ -
52111	Office Supplies/Equipment	\$ 2,000	\$ 2,000
52115	Books/Media/Subscriptions	\$ -	\$ -
52117	Mail and Postage Supplies	\$ -	\$ -
52141	Small Tools & Minor Equipment (<\$1,000.00)	\$ 25,000	\$ 50,000
52143	Computer/Software/Licensing	\$ -	\$ 2,200
52191	Utilities	\$ -	\$ 800
52193	Utilities- Electricity		\$ 800
52145	Grant Acquired Tools & Equipment (does not include wages)	\$ 10,000	\$ -
Supplies Total		135,000	\$ 134,800

Building/Capital Expenditures Total

Account	Description	2024/2025 Final	2024/2025 Amended
54305	Capital Assets - Furniture, Fixtures, Field & Shop Equipment	\$ 100,000	\$ 110,000
54331	Capital Assets - Mobile Equipment (>\$1,000.00)	\$ 350,000	\$ 130,000
Building/Capital Expenditures Total		450,000	\$ 240,000

Capital Assets/Contingency Reserves

Account	Description	2024/2025 Final	2024/2025 Amended
85001	Transfer to Operational Reserves	\$ 24,775	\$ 150,398
85010	Transfer to Equipment Reserves	\$ -	\$ -
85020	Transfer to Fire Sales Tax Reserve Fund (Vegetation Management)	\$ -	\$ -
Capital Assets/Contingency Reserves		24,775	\$ 150,398

TOTAL EXPENDITURES	2,866,999	\$ 2,546,280
TOTAL REVENUE	2,867,000	\$ 2,546,280
VEGETATION MANAGEMENT NET	1	\$ 0

Northern Sonoma County Fire Protection District Profit & Loss Budget vs. Actual April 26, 2024 through June 30, 2025

	Apr 26 - Jun 30, 24	Budget	% of Budget	Jul '24 - Jun 25	Budget
Income					
40000 · Tax Revenue					
40003 · Direct Charges - CY	0.00	0.00	0.0%	48,250.00	50,000.00
Total 40000 · Tax Revenue	0.00	0.00	0.0%	48,250.00	50,000.00
46000 · Miscellaneous Revenues					
46001 · Government Revenue- Grant Reven	411,264.97	0.00	100.0%	530,044.61	515,000.00
46002 · Gov't Revenue- Fuel Reduction	26,927.80	0.00	100.0%	300,388.79	248,000.00
46015 · Sales Tax	0.00	0.00	0.0%	1,508,498.62	1,500,000.00
46021 · Fuel Reduction- Private	196,583.59	18,055.55	1,088.8%	294,118.04	233,280.00
46028 · Misc. Revenue	0.00	10,833.33	0.0%	0.00	0.00
Total 46000 · Miscellaneous Revenues	634,776.36	28,888.88	2,197.3%	2,633,050.06	2,496,280.00
47000 · Grant & Contract Reimbursements					
47001 · Project Mgmt- Reimbursement	1,520.43	0.00	100.0%	0.00	
47002 · Administrative Reimbursement	0.00	0.00	0.0%	28,391.76	
Total 47000 · Grant & Contract Reimbursements	1,520.43	0.00	100.0%	28,391.76	
Total Income	636,296.79	28,888.88	2,202.6%	2,709,691.82	2,546,280.00
Gross Profit	636,296.79	28,888.88	2,202.6%	2,709,691.82	2,546,280.00
Expense					
50000 · Salaries and Employee Benefits					
50701 · Permanent Employees	12,725.50	0.00	100.0%	396,245.31	529,557.00
50703 · Overtime	596.55	0.00	100.0%	407.57	2,500.00
50706 · Uniform Allowance	0.00	0.00	0.0%	1,845.90	2,100.00
50708 · Contract Employees	18,000.00	0.00	100.0%	0.00	
50709 · Temporary Help/Seasonals	106,904.80	117,428.83	91.0%	314,122.78	366,000.00
50753 · FICA	7,837.57	8,983.37	87.2%	45,123.32	55,810.00
50754 · 457 Retirement Contributions	3,088.69	8,807.13	35.1%	16,044.88	39,717.00
50755 · 457 Retirement Management	0.00	180.55	0.0%	0.00	0.00
50756 · Medicare	1,832.99	1,702.63	107.7%	10,553.06	8,134.00
50801 · Health Ins	9,550.94	15,600.00	61.2%	54,114.70	50,000.00
50803 · Dental	564.00	2,600.00	21.7%	2,539.67	8,134.00
50805 · Vision	113.50	520.00	21.8%	510.74	2,033.00
50806 · Unemployment	583.46	3,640.37	16.0%	7,672.10	10,000.00
50808 · Worker's Comp	8,316.79	3,611.12	230.3%	0.00	35,287.00
Total 50000 · Salaries and Employee Benefits	170,114.79	163,074.00	104.3%	849,180.03	1,109,272.00
50100 · Salaries & EE Benefits LSW	0.00	140,652.79	0.0%	0.00	0.00

Northern Sonoma County Fire Protection District Profit & Loss Budget vs. Actual April 26, 2024 through June 30, 2025

	Apr 26 - Jun 30, 24	Budget	% of Budget	Jul '24 - Jun 25	Budget
51000 · Services					
51010 · Grant & Contract Admin Costs	12,260.00	0.00	100.0%	67,181.11	100,000.00
51011 · Project Manager	1,421.55	0.00	100.0%	0.00	
51021 · Phone Costs	0.00	0.00	0.0%	2,521.90	0.00
51060 · Vehicle Maintenance, Outfitting	8,723.35	0.00	100.0%	40,062.38	50,000.00
51062 · Field Equip Maint.	2,048.55	13,541.67	15.1%	18,362.97	35,000.00
51071 · Maintenance - Bldg & Improve	0.00	0.00	0.0%	2,386.33	5,000.00
51211 · Legal Services	5,974.00	0.00	100.0%	37,272.00	45,000.00
51221 · Medical/Laboratory Services	114.20	0.00	100.0%	719.89	1,000.00
51225 · Training Services	70.00	0.00	100.0%	288.66	300.00
51241 · Outside Printing and Binding	763.41	0.00	100.0%	2,969.62	10,000.00
51242 · Bank Charges	1.95	0.00	100.0%	0.00	10.00
51244 · Permits/Licenses/Fees	0.00	0.00	0.0%	4,660.75	1,500.00
51249 · Other Professional Services	184,285.33	0.00	100.0%	371,732.59	650,000.00
51401 · Rents & Leases - Equipment	2,074.86	0.00	100.0%	13,552.43	14,000.00
Total 51000 · Services	217,737.20	13,541.67	1,607.9%	561,710.63	911,810.00
52000 · Supplies					
52021 · Safety Clothing, PPE	840.72	3,611.12	23.3%	1,414.92	10,000.00
52022 · Clothing/Boot Expense	0.00	0.00	0.0%	2,654.71	0.00
52031 · Food & Beverages	211.35	0.00	100.0%	101.68	2,500.00
52041 · Household Supplies	49.73	0.00	100.0%	1,503.52	5,000.00
52061 · Fuel/Gas/Oil	0.00	5,958.33	0.0%	17,490.45	36,000.00
52081 · Medical/Laboratory Supplies	20.00	0.00	100.0%	1,615.28	500.00
52111 · Office Supplies	37.80	0.00	100.0%	423.60	2,000.00
52117 · Mail and Postage Supplies	19.40	0.00	100.0%	0.00	0.00
52141 · Minor Equipment/Small Tools	3,608.10	2,708.33	133.2%	25,882.34	50,000.00
52143 · Computer Software/Licensing	160.64	0.00	100.0%	4,690.47	2,200.00
52191 · Utilities	0.00	0.00	0.0%	622.06	800.00
52193 · Utilities- Electric	0.00	0.00	0.0%	1,205.58	800.00
Total 52000 · Supplies	4,947.74	12,277.78	40.3%	57,604.61	109,800.00
54000 · Capital Expenditures					
54305 · Capital Assets- Machinery/Equip	0.00	0.00	0.0%	106,429.64	110,000.00
54331 · Capital Assets- Mobile Equip	0.00	0.00	0.0%	201,894.49	130,000.00
Total 54000 · Capital Expenditures	0.00	0.00	0.0%	308,324.13	240,000.00

11:17 AM

12/03/25

Accrual Basis

Northern Sonoma County Fire Protection District
Profit & Loss Budget vs. Actual
 April 26, 2024 through June 30, 2025

	<u>Apr 26 - Jun 30, 24</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jul '24 - Jun 25</u>	<u>Budget</u>
85000 · Capital Asset /Contingency Rsv					
85001 · Transfer to Operational Reserve	0.00	0.00	0.0%	0.00	175,398.00
Total 85000 · Capital Asset /Contingency Rsv	0.00	0.00	0.0%	0.00	175,398.00
Total Expense	392,799.73	329,546.24	119.2%	1,776,819.40	2,546,280.00
Net Income	<u>243,497.06</u>	<u>-300,657.36</u>	<u>-81.0%</u>	<u>932,872.42</u>	<u>0.00</u>

Northern Sonoma County Fire Protection District Profit & Loss Budget vs. Actual April 26, 2024 through June 30, 2025

	% of Budget	Apr 26, '24 - Jun 30...	TOTAL Budget	% of Budget
Income				
40000 · Tax Revenue				
40003 · Direct Charges - CY	96.5%	48,250.00	50,000.00	96.5%
Total 40000 · Tax Revenue	96.5%	48,250.00	50,000.00	96.5%
46000 · Miscellaneous Revenues				
46001 · Government Revenue- Grant Reven	102.9%	941,309.58	515,000.00	182.8%
46002 · Gov't Revenue- Fuel Reduction	121.1%	327,316.59	248,000.00	132.0%
46015 · Sales Tax	100.6%	1,508,498.62	1,500,000.00	100.6%
46021 · Fuel Reduction- Private	126.1%	490,701.63	251,335.55	195.2%
46028 · Misc. Revenue	0.0%	0.00	10,833.33	0.0%
Total 46000 · Miscellaneous Revenues	105.5%	3,267,826.42	2,525,168.88	129.4%
47000 · Grant & Contract Reimbursements				
47001 · Project Mgmt- Reimbursement		1,520.43	0.00	100.0%
47002 · Administrative Reimbursement		28,391.76	0.00	100.0%
Total 47000 · Grant & Contract Reimbursements		29,912.19	0.00	100.0%
Total Income	106.4%	3,345,988.61	2,575,168.88	129.9%
Gross Profit	106.4%	3,345,988.61	2,575,168.88	129.9%
Expense				
50000 · Salaries and Employee Benefits				
50701 · Permanent Employees	74.8%	408,970.81	529,557.00	77.2%
50703 · Overtime	16.3%	1,004.12	2,500.00	40.2%
50706 · Uniform Allowance	87.9%	1,845.90	2,100.00	87.9%
50708 · Contract Employees		18,000.00	0.00	100.0%
50709 · Temporary Help/Seasonals	85.8%	421,027.58	483,428.83	87.1%
50753 · FICA	80.9%	52,960.89	64,793.37	81.7%
50754 · 457 Retirement Contributions	40.4%	19,133.57	48,524.13	39.4%
50755 · 457 Retirement Management	0.0%	0.00	180.55	0.0%
50756 · Medicare	129.7%	12,386.05	9,836.63	125.9%
50801 · Health Ins	108.2%	63,665.64	65,600.00	97.1%
50803 · Dental	31.2%	3,103.67	10,734.00	28.9%
50805 · Vision	25.1%	624.24	2,553.00	24.5%
50806 · Unemployment	76.7%	8,255.56	13,640.37	60.5%
50808 · Worker's Comp	0.0%	8,316.79	38,898.12	21.4%
Total 50000 · Salaries and Employee Benefits	76.6%	1,019,294.82	1,272,346.00	80.1%
50100 · Salaries & EE Benefits LSW	0.0%	0.00	140,652.79	0.0%

Northern Sonoma County Fire Protection District
Profit & Loss Budget vs. Actual
 April 26, 2024 through June 30, 2025

	% of Budget	Apr 26, '24 - Jun 30...	TOTAL Budget	% of Budget
51000 · Services				
51010 · Grant & Contract Admin Costs	67.2%	79,441.11	100,000.00	79.4%
51011 · Project Manager		1,421.55	0.00	100.0%
51021 · Phone Costs	100.0%	2,521.90	0.00	100.0%
51060 · Vehicle Maintenance, Outfitting	80.1%	48,785.73	50,000.00	97.6%
51062 · Field Equip Maint.	52.5%	20,411.52	48,541.67	42.0%
51071 · Maintenance - Bldg & Improve	47.7%	2,386.33	5,000.00	47.7%
51211 · Legal Services	82.8%	43,246.00	45,000.00	96.1%
51221 · Medical/Laboratory Services	72.0%	834.09	1,000.00	83.4%
51225 · Training Services	96.2%	358.66	300.00	119.6%
51241 · Outside Printing and Binding	29.7%	3,733.03	10,000.00	37.3%
51242 · Bank Charges	0.0%	1.95	10.00	19.5%
51244 · Permits/Licenses/Fees	310.7%	4,660.75	1,500.00	310.7%
51249 · Other Professional Services	57.2%	556,017.92	650,000.00	85.5%
51401 · Rents & Leases - Equipment	96.8%	15,627.29	14,000.00	111.6%
Total 51000 · Services	61.6%	779,447.83	925,351.67	84.2%
52000 · Supplies				
52021 · Safety Clothing, PPE	14.1%	2,255.64	13,611.12	16.6%
52022 · Clothing/Boot Expense	100.0%	2,654.71	0.00	100.0%
52031 · Food & Beverages	4.1%	313.03	2,500.00	12.5%
52041 · Household Supplies	30.1%	1,553.25	5,000.00	31.1%
52061 · Fuel/Gas/Oil	48.6%	17,490.45	41,958.33	41.7%
52081 · Medical/Laboratory Supplies	323.1%	1,635.28	500.00	327.1%
52111 · Office Supplies	21.2%	461.40	2,000.00	23.1%
52117 · Mail and Postage Supplies	0.0%	19.40	0.00	100.0%
52141 · Minor Equipment/Small Tools	51.8%	29,490.44	52,708.33	56.0%
52143 · Computer Software/Licensing	213.2%	4,851.11	2,200.00	220.5%
52191 · Utilities	77.8%	622.06	800.00	77.8%
52193 · Utilities- Electric	150.7%	1,205.58	800.00	150.7%
Total 52000 · Supplies	52.5%	62,552.35	122,077.78	51.2%
54000 · Capital Expenditures				
54305 · Capital Assets- Machinery/Equip	96.8%	106,429.64	110,000.00	96.8%
54331 · Capital Assets- Mobile Equip	155.3%	201,894.49	130,000.00	155.3%
Total 54000 · Capital Expenditures	128.5%	308,324.13	240,000.00	128.5%

11:17 AM

12/03/25

Accrual Basis

Northern Sonoma County Fire Protection District
Profit & Loss Budget vs. Actual
April 26, 2024 through June 30, 2025

	<u>% of Budget</u>	<u>Apr 26, '24 - Jun 30...</u>	<u>TOTAL</u> <u>Budget</u>	<u>% of Budget</u>
85000 · Capital Asset /Contingency Rsv				
85001 · Transfer to Operational Reserve	0.0%	0.00	175,398.00	0.0%
Total 85000 · Capital Asset /Contingency Rsv	0.0%	0.00	175,398.00	0.0%
Total Expense	69.8%	2,169,619.13	2,875,826.24	75.4%
Net Income	100.0%	1,176,369.48	-300,657.36	-391.3%

Northern Sonoma County Fire Protection District

12/03/25

Balance Sheet

Accrual Basis

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10002 · Summit State Bank - Operating	682,312.45
10003 · Summit State Bank - ICS	4,648,162.92
10004 · Summit State Bank - CDARS	
100049 · CLOSED- CD Maturing 07/17/2025	600,368.81
Total 10004 · Summit State Bank - CDARS	600,368.81
10005 · Summit- Payroll	60,407.39
Total Checking/Savings	5,991,251.57
Other Current Assets	
11501 · A/R	2,593.50
12200 · Petty Cash	100.00
Total Other Current Assets	2,693.50
Total Current Assets	5,993,945.07
Fixed Assets	
15000 · Land	505,144.00
15100 · Structure & Improvements	5,155,460.00
15200 · Equipment	4,146,979.33
16000 · Accumulated Depreciation	-5,132,372.00
Total Fixed Assets	4,675,211.33
TOTAL ASSETS	10,669,156.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	403,006.59
Total Accounts Payable	403,006.59
Credit Cards	
10006 · US Bank Credit Card	
100061 · US Bank CC - AP	3,781.43
100062 · US Bank CC - AR	1,356.27
100063 · US Bank CC - AT	5,124.62
100064 · US Bank CC - CM	630.88
100065 · US Bank CC - JS	41.22
100066 · US Bank CC - JT	2,486.47
100067 · US Bank CC - KY	188.71
100068 · US Bank CC - MT	4,176.60
Total 10006 · US Bank Credit Card	17,786.20
Total Credit Cards	17,786.20
Other Current Liabilities	
20001 · A/P	45,529.57
27500 · Accrued Compensated Absences	27,655.00
28000 · Note Payable - Type 3 Model 34	223,393.87
Total Other Current Liabilities	296,578.44
Total Current Liabilities	717,371.23
Total Liabilities	717,371.23
Equity	
30000 · Opening Balance Equity	561,037.75
30100 · Investment in Fixed Assets	4,393,289.00

11:08 AM

Northern Sonoma County Fire Protection District

12/03/25

Balance Sheet

Accrual Basis

As of June 30, 2025

	<u>Jun 30, 25</u>
30400 · Fund Balance- Assigned	
30405 · Capital Equipment Reserves	<u>1,020,085.00</u>
Total 30400 · Fund Balance- Assigned	1,020,085.00
32000 · Retained Earnings	1,899,389.68
Net Income	<u>2,077,983.74</u>
Total Equity	<u>9,951,785.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,669,156.40</u></u>

Northern Sonoma County Fire Protection District
 Measure H Fund Balance Report
 VEGETATION MANAGEMENT

Measure H Sales Tax Revenue - Vegetation Management

Sales Tax \$ 1,508,498.62

Measure H Sales Tax Total Income \$ 1,508,498.62

Measure H Sales Tax Expenses - Vegetation Management

Salaries/Employee Benefits (Personnel)

Project 25-002H \$ 92,624.45

Project 25-006H \$ 6,601.02

Project 25-008H \$ 119,546.78

Health Benefits \$ 12,933.60

Total Personnel Costs \$ 231,705.85

Recruitment & Retention

Job Advertising \$ 173.90

Pre-Employment Physicals \$ 558.25

Background Investigations \$ 480.00

Business Cards \$ 75.33

Total Recruitment & Retention \$ 1,287.48

Equipment & Facilities Costs

Project 25-002H \$ 60,564.79

Project 25-006H \$ 17,287.41

Project 25-008H \$ 89,660.01

Misc. Equipment & Supplies (not project specific) \$ 7,729.56

Total Equipment & Facilities \$ 175,241.77

Contract for Services

Legal Services \$ 16,918.50

Health & Safety Consultant \$ 2,460.00

Total Contract Services \$ 19,378.50

Measure H Sales Tax Total Expense \$ 427,613.60

Net Income \$ 1,080,885.02

**FISCAL YEAR 2021/2022 FINANCIALS DETAIL
JULY 2022 (JUNE 30 YTD)**

Northern Sonoma County Fire Protection District- Measure H VEGETATION MANAGEMENT

General Fund Revenue		Actual 21/22	Monthly Budget	Annual Budget	\$ Under Budget	% of Budget	Measure H Annotations
40002	Property Taxes for Current Year, Secured	\$ 1,217,571.07	\$ 100,167.80	\$ 1,202,013.63	\$ (15,557.44)	101.29%	
40003	Property Taxes for Current Year, Special Fire Zone	\$ 47,875.00	\$ 3,333.33	\$ 40,000.00	\$ (7,875.00)	119.69%	
40012	SB2557 Property Tax Administration Costs	\$ (15,524.28)	\$ (1,166.67)	\$ (14,000.00)	\$ 1,524.28	110.89%	
40101	Unsecured Property Taxes for Current FY	\$ 36,624.03	\$ 2,916.67	\$ 35,000.00	\$ (1,624.03)	104.64%	
40105	Reimbursement & Collection Costs for Unsecured Delinquent Taxes for Current Year	\$ -	\$ -	\$ -	\$ -	0.00%	
40111	Supplemental Property Taxes for Current FY	\$ 31,071.59	\$ 1,333.33	\$ 16,000.00	\$ (15,071.59)	194.20%	
40201	Secured Property Taxes From Previous FY	\$ (89.27)	\$ (4.17)	\$ (50.00)	\$ 0.00	178.54%	
40211	Unsecured Property Taxes from Previous FY	\$ 776.10	\$ 50.00	\$ 600.00	\$ (176.10)	129.35%	
40221	Supplemental Property Taxes for Previous FY	\$ (37.44)	\$ (1.67)	\$ (20.00)	\$ 17.44	187.20%	
42111	State - Other In-Lieu Tax	\$ 24.55	\$ 2.08	\$ 25.00	\$ 0.45	98.20%	
42291	HOPTR- State	\$ 6,427.88	\$ 500.00	\$ 6,000.00	\$ 0.00	107.13%	
42372	State Property Tax Backfill	\$ 2,886.28	\$ 0.00	\$ 0.00	\$ (2,886.28)	288628000.00%	
42627	Other Governmental Revenue- Special Districts	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	
44002	Interest on Pooled Cash	\$ 125.03	\$ 12.50	\$ 150.00	\$ 24.97	83.35%	
44003	Other Interest Earnings	\$ 1,373.30	\$ 208.33	\$ 2,500.00	\$ 1,126.70	54.93%	
46001	Government Revenue- Grant Revenue	\$ 339,599.24	\$ 42,203.81	\$ 506,445.76	\$ 166,846.52	67.06%	
46002	Government Revenue- Fuel Reduction	\$ 328,054.19	\$ 23,333.33	\$ 280,000.00	\$ (48,054.19)	117.16%	
46003	State & Fed OES Strike Team/Incident	\$ 210,968.98	\$ 14,377.95	\$ 172,535.38	\$ (38,433.60)	122.28%	
46004	ABH Reimbursements	\$ -	\$ 519.79	\$ 6,237.48	\$ 6,237.48	0.00%	
46005	IRP Reimbursements	\$ -	\$ 250.00	\$ 3,000.00	\$ 3,000.00	0.00%	
46006	County Funded Firefighters	\$ 275,000.00	\$ 22,916.67	\$ 275,000.00	\$ -	100.00%	
46007	Defensible Space Inspections	\$ 9,740.00	\$ 1,250.00	\$ 15,000.00	\$ 5,260.00	64.93%	
46020	Fire Marshall Services	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	

**FISCAL YEAR 2021/2022 FINANCIALS DETAIL
JULY 2022 (JUNE 30 YTD)**

Northern Sonoma County Fire Protection District- Measure H VEGETATION MANAGEMENT

46021	Fuel Reduction- Private	\$	130,935.57	\$	1,666.67	\$	20,000.00	\$	(110,935.57)	654.68%
46022	Report Fees /Public Records Request	\$	15.00	\$	8.33	\$	100.00	\$	85.00	15.00%
46023	Sale of Fixed Assets (Surplus)	\$	2,661.00	\$	221.75	\$	2,661.00	\$	-	100.00%
46027	Workers Comp Reimbursement	\$	-	\$	0.00	\$	0.00	\$	0.00	0.00%
46028	Misc. Revenue	\$	73,694.13	\$	166.67	\$	2,000.00	\$	(71,694.13)	3684.71%
46029	Donations, Reimbursements	\$	2,435.79	\$	41.67	\$	500.00	\$	(1,935.79)	487.16%
46200	Prev Yr Revenue (Payroll Acct.)	\$	-	\$	0.00	\$	0.00	\$	0.00	0.00%
47101	Transfers In- within a Fund	\$	-	\$	0.00	\$	0.00	\$	0.00	0.00%
49003	Reserves	\$	-	\$	0.00	\$	0.00	\$	-	0.00%
General Fund Total Revenue		\$	2,702,207.74	\$	214,308.19	\$	2,571,698.25	\$	(130,509.49)	105.07%

General Fund Expenditures		Actual 21/22	Monthly Budget	Annual Budget	\$ Under Budget	% of Budget	Comments
50701	Permanent Employees- Chief & Admin & 1 PR of Cloverdale FF	\$ 119,731.98	\$ 11,693.91	\$ 140,326.94	\$ 20,594.96	85.32%	do not include (no Fuels Crew)
50702	Stipend/Extra Help Employees	\$ 4,225.00	\$ 833.33	\$ 10,000.00	\$ 5,775.00	42.25%	do not include (no Fuels Crew)
50703-01	Regular Overtime	\$ 3,214.92	\$ 0.00	\$ 0.00	\$ (3,214.92)	32149200.00%	do not include (all Fuels Crew overtime covered by projects/grants)
50703-02	Seasonal Overtime	\$ 2,834.00	\$ 1,038.90	\$ 12,466.80	\$ -	22.73%	
50704	FLSA Overtime	\$ 3,279.90	\$ 333.33	\$ 4,000.00	\$ 720.10	82.00%	do not include (not relevant to Fuels Crew)
50705	Strike Team Overtime	\$ 24,999.00	\$ 1,258.27	\$ 15,099.26	\$ (9,899.74)	165.56%	do not include (not relevant to Fuels Crew)
50706	Uniform Allowance-	\$ 2,062.50	\$ 208.33	\$ 2,500.00	\$ 437.50	82.50%	do not include (not relevant to Fuels Crew)
50707	Strike Team salaries	\$ 1,893.75	\$ 335.54	\$ 4,026.47	\$ 2,132.72	47.03%	do not include (not relevant to Fuels Crew)
50708	Contract Employees- Cloverdale FF	\$ 981,115.06	\$ 80,627.51	\$ 967,530.13	\$ (13,584.93)	101.40%	do not include (all contract employees are FIRE)
50709-1	Temporary/Seasonal Firefighters	\$ 111,820.26	\$ 10,000.00	\$ 120,000.00	\$ 8,179.74	93.18%	do not include (FIRE)
50709-2	Temporary/Fuels	\$ 465,585.82	\$ 46,618.55	\$ 559,422.65	\$ 93,836.83	83.23%	do not include (covered by grants)
50709-3	Temporary/Inspections	\$ 7,708.00	\$ 1,666.67	\$ 20,000.00	\$ 12,292.00	38.54%	do not include (FIRE)
50711	Volunteer Allowance	\$ -	\$ 333.33	\$ 4,000.00	\$ 4,000.00	0.00%	
50753	FICA Retirement for all salaries	\$ 46,711.76	\$ 3,333.33	\$ 40,000.00	\$ (6,711.76)	116.78%	do not include (all Fuels Crew FICA covered by grants)
50754	457 Retirement ER Contributions	\$ 9,111.75	\$ 833.33	\$ 10,000.00	\$ 888.25	91.12%	do not include (FIRE)
50755	457 Retirement Plan Mgmt	\$ 6,964.87	\$ 583.33	\$ 7,000.00	\$ 35.13	99.50%	do not include (FIRE)
50756	Medicare for all salaries	\$ 10,924.79	\$ 833.33	\$ 10,000.00	\$ (924.79)	109.25%	do not include (all Fuels Crew MEDI covered by grants)
50806	Unemployment Insurance	\$ 6,056.10	\$ 416.67	\$ 5,000.00	\$ (1,056.10)	121.12%	do not include (all Fuels Crew UI covered by grants)

**FISCAL YEAR 2021/2022 FINANCIALS DETAIL
JULY 2022 (JUNE 30 YTD)**

Northern Sonoma County Fire Protection District- Measure H VEGETATION MANAGEMENT

50808	Workers Comp (FASIS quarterly)	\$	100,822.71	\$	7,666.67	\$	92,000.00	\$	(8,822.71)	109.59%	<i>do not include (all Fuels Crew WC covered by grants)</i>
51021	Phone- Internet, TV, Cell	\$	4,746.96	\$	541.67	\$	6,500.00	\$	3,859.85	73.03%	
51032	Contract Janitorial- carpets, towels	\$	8,044.02	\$	166.67	\$	2,000.00	\$	(6,044.02)	402.20%	
51041	FAIRA Liability insurance	\$	39,121.00	\$	3,333.33	\$	40,000.00	\$	879.00	97.80%	
51060	All fleet maintenace & repair	\$	49,048.34	\$	5,416.67	\$	65,000.00	\$	15,951.66	75.46%	
51061	All SCBA maintenance & repair	\$	-	\$	208.33	\$	2,500.00	\$	2,500.00	0.00%	
51062	Field equipment maint & repair	\$	20,753.47	\$	2,812.50	\$	33,750.00	\$	12,996.53	61.49%	
51063	Office equip maint & repair-computer, copier, backup & maint.	\$	7,510.00	\$	666.67	\$	8,000.00	\$	490.00	93.88%	
51071	Building Maintenance & Repair	\$	2,087.12	\$	833.33	\$	10,000.00	\$	7,912.88	20.87%	
51202	Election Services	\$	-	\$	833.33	\$	10,000.00	\$	10,000.00	0.00%	
51205	IBS Payroll Costs	\$	3,540.35	\$	250.00	\$	3,000.00	\$	(540.35)	118.01%	
51206	Audit - incl. gov't reports	\$	6,950.00	\$	833.33	\$	10,000.00	\$	3,050.00	69.50%	
51211	Legal services, incl LCW, Ross	\$	46,136.25	\$	1,666.67	\$	20,000.00	\$	(26,136.25)	230.68%	
51221	Employment Physicals	\$	1,045.85	\$	125.00	\$	1,500.00	\$	454.15	69.72%	
51225	Training & supplies, class fees	\$	7,117.20	\$	500.00	\$	6,000.00	\$	(1,117.20)	118.62%	
51235	Dispatch Services- REDCOM	\$	3,522.35								
51241	Printing services- signs, newsletters	\$	4,089.10	\$	250.00	\$	3,000.00	\$	(522.35)	117.41%	
51242	Bank Charges	\$	-	\$	0.00	\$	0.00	\$	0.00	0.00%	
51249	Professional Services	\$	197,333.77	\$	14,805.50	\$	177,666.00	\$	(19,667.77)	111.07%	
51250	Mapping- computer programs, GPS	\$	400.00	\$	41.67	\$	500.00	\$	100.00	80.00%	
51301	All published legal notices	\$	-	\$	125.00	\$	1,500.00	\$	0.00	0.00%	
51401	All rent/lease costs for office equipment, Propane Tank Rental	\$	5,634.57	\$	583.33	\$	7,000.00	\$	1,365.43	80.49%	
51602	Travel expenses	\$	2,186.78	\$	83.33	\$	1,000.00	\$	(1,186.78)	218.68%	
51902	Mobile and portable radios, pagers	\$	27,544.00	\$	1,108.33	\$	13,300.00	\$	(14,244.00)	207.10%	
51916	County services- LAFCO, diesel generator, taxes	\$	13,547.82	\$	333.33	\$	4,000.00	\$	(9,547.82)	338.70%	
52021	PPE	\$	24,494.42	\$	2,175.83	\$	26,110.00	\$	0.00	93.81%	
52022	Uniform & boot reimbursements	\$	-	\$	-	\$	-	\$	-	0.00%	
52031	Food & beverages- water, drinks for the station & fire line meals	\$	1,204.99	\$	83.33	\$	1,000.00	\$	(204.99)	120.50%	
52041	Station/Household supplies- light bulbs, cleaning supplies	\$	3,815.18	\$	375.00	\$	4,500.00	\$	684.82	84.78%	
52061	Fuel (diesel, gasoline and oil) costs	\$	46,313.15	\$	3,395.83	\$	40,750.00	\$	(5,563.15)	113.65%	

**FISCAL YEAR 2021/2022 FINANCIALS DETAIL
JULY 2022 (JUNE 30 YTD)**

Northern Sonoma County Fire Protection District- Measure H VEGETATION MANAGEMENT

52081	All medical supply costs	\$	5,738.33	\$	416.67	\$	5,000.00	\$	(738.33)	114.77%
52091	Memberships- SCFDA dinners, CSDA	\$	3,604.00	\$	333.33	\$	4,000.00	\$	396.00	90.10%
52111	Office supplies incl. computer supplies, resource materials	\$	854.66	\$	166.67	\$	2,000.00	\$	1,145.34	42.73%
52115	Reference books, magazines, subscriptions, labor poster	\$	70.74	\$	20.83	\$	250.00	\$	179.26	28.30%
52117	Mail & Postage Supplies	\$	922.26	\$	83.33	\$	1,000.00	\$	77.74	92.23%
52141	Equip. & tools purchases <\$1,000.00	\$	42,934.60	\$	1,666.67	\$	20,000.00	\$	(22,934.60)	214.67%
52142	Computer Equipment/Accessories	\$	536.65	\$	166.67	\$	2,000.00	\$	1,463.35	26.83%
52143	Computer Software/Licensing Fees	\$	2,257.30	\$	208.33	\$	2,500.00	\$	242.70	90.29%
52191	Utilities, Propane for station 2, Water & Garbage	\$	3,570.52	\$	416.67	\$	5,000.00	\$	1,429.48	71.41%
52193	Electrical & natural gas- PG&E	\$	8,422.14	\$	666.67	\$	8,000.00	\$	(422.14)	105.28%
54305	Capital Assets- Furniture/Fixtures	\$	-	\$	0.00	\$	0.00	\$	0.00	0.00%
54405	Buildings & Improvements	\$	(2,000.00)	\$	0.00	\$	0.00	\$	2,000.00	-20000000000.00%

General Fund Total Expenditures	\$	<u>2,502,160.06</u>	\$	<u>214,308.19</u>	\$	<u>2,571,698.25</u>	\$	<u>69,538.19</u>	<u>97.30%</u>
--	-----------	----------------------------	-----------	--------------------------	-----------	----------------------------	-----------	-------------------------	----------------------

Total Baseline is \$0

Net Income	\$	<u>200,047.68</u>	\$	<u>0.00</u>
-------------------	-----------	--------------------------	-----------	--------------------