

## 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
<b>Measure H Sales Tax Revenue - Fire</b>	<b>\$1,500,000.00</b>	<b>\$1,508,498.62</b>	
<b>Measure H Sales Tax Expenses - Fire</b>			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel		\$373,141.28	Section 2
Recruitment and Retention of Local Firefighters			
Equipment and Facilities		\$84,393.39	Section 2
Transfer of Funds - contract for services		\$128,751.50	Section 2
Countywide Expenditures			
<b>Expense Total</b>		<b>\$586,286.17</b>	
<b>Fund Balance (includes reserves)</b>		<b>\$922,212.45</b>	
Future Staffing			
Capital Projects		\$922,212.45	Section 7

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

### Personnel

Prior to Measure H, the District had three (3) temporary firefighter positions. With the passing of Measure H, the District was able to change those temporary positions into permanent positions. The District also hired an additional (4) permanent firefighters to increase staffing levels. The total cost for this was \$373,141.28.

At the end of March 2025, the District’s three (3) existing temporary firefighters and four (4) new firefighters became employees of the Cloverdale Fire Protection District, in

accordance with the Cloverdale Fire/Northern Sonoma County Fire Joint Powers Agreement (JPA). Although they became contract employees, the District continued to track their salaries and benefits under personnel, not “contract for services”. The Cloverdale Fire Protection District bills the District for those salaries and benefits on a monthly basis.

#### Equipment and Facilities

As part of an agreement with Cloverdale Health Care District, the District purchased a Quick Response Vehicle (QRV) for the Cloverdale Health Care District. With this purchase, the Cloverdale Health Care District had an additional vehicle to staff the area, providing a higher level of response to the District. The total cost for the QRV was \$84,393.39.

#### Contract for Services

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.

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.

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.

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

Vegetation management activities are covered in a separate Measure H – Vegetation Management - Annual Report. No Measure H – Fire funds were used to support fire prevention during this period, since the District already employed a full-time Fire Inspector prior to the passing of Measure H.

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 and 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.

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

By making its three (3) temporary firefighter positions into permanent positions, the District is able to retain experienced firefighters, instead of hiring new, inexperienced firefighters each year. The District is also able to provide ongoing training for these new permanent firefighters and benefit from their gained experience.

Hiring four (4) additional firefighters brought staffing levels up for each shift, ensuring a greater response to significant incidents and the ability to split the crew for less significant incidents.

The purchase of the QRV, and the corresponding agreement with Cloverdale Health Care District for staffing, provides enhanced medical response to the District.

The agreement with Bell’s Ambulance also provides enhanced medical services to the District with additional days of ALS or BLS each month.

Proportional budget allocation for fire related services:

FY 21-22 \$2,012,275.60; FY 21-22 78%; this reporting period: \$5,334,340; 100 %

The proportional budget allocation for fire related services for this reporting period is 100%, since the District had a separate budget for fire related services during this period.

The total budget for FY 21/22, with combined Fire and Vegetation Management, was \$2,571,698.25. The portion that was fire-related was \$2,012,276.60, which is 78% of the total budget.

In order to provide the FY 21-22 number shown here, the District removed the following budget line item from the budget:

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

All other budget line items contained either Fire related costs, or both Fire and Vegetation Management related costs, and those budget accounts cannot be altered at this later date. Vegetation management projects were tracked separately outside of the budget, since all vegetation management project expenses were billed to outside agencies according to their requirements.

It is also important to note that 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 fire-related expenditures between 21/22 and 24/25 is misleading.

Personnel expenditures: FY 21-22 \$ \$966,882.19; this reporting period \$2,726,530.06

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

There were no material changes.

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 4<sup>th</sup> quarter distribution in the amount of \$797,859.78 was not received until September, so it was not included in this reporting period as revenue.

In this reporting period, \$922,212.45 of the Measure H funds received were left unspent. This was due to the following reasons:

1. The District intends to remodel its primary facility to accommodate increased staffing. The District is also looking into purchasing land for additional facilities. Funds will be set aside each year towards this project.
2. The District did not increase its staffing and implement pay raises in time to use the funds set aside for that purpose.

The remaining fund balance has been set aside for capital projects.

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.

# Northern Sonoma County Fire FY 24/25 Budget

## GENERAL FUND REVENUE

### Property Taxes

Account	Description	2024/2025 Final	2024/2025 Amended
40002	Property Taxes - Current Year	\$ 3,110,488	\$ 3,110,488
40003	Property Taxes - Direct Charges (Current Year)	\$ 160,320	\$ 160,320
40004	Property Tax - Dry Creek Fund	\$ -	\$ -
40005	Prop Tax - Special Fire Zone	\$ -	\$ -
40012	Property Taxes - Admin Fee	\$ (32,160)	\$ (32,160)
40101	Property Taxes - Current Year Unsecured	\$ 92,645	\$ 92,645
40105	Property Taxes - Collection for Delinquent Taxes	\$ -	\$ -
40111	Property Taxes - Supplemental	\$ 65,831	\$ 65,831
40201	Property Taxes - Previous Fiscal Year	\$ (800)	\$ (800)
40202	Property Taxes - Direct Charges (Prior Year)	\$ 1,000	\$ 1,000
40211	Property Taxes - Previous Fiscal Year (Unsecured)	\$ 1,000	\$ 1,000
40221	Property Taxes - Previous Fiscal Year (Secured)	\$ (100)	\$ (100)
40404	Timber Yield Tax	\$ 819	\$ 819
Total Property Taxes		\$ 3,399,043	\$ 3,399,043

### Intergovernmental Refund

Account	Description	2024/2025 Final	2024/2025 Amended
42111	State - Other In-Lieu Tax	\$ 100	\$ 100
42291	State Homeowners Property Tax Exemption Reimbursement	\$ 9,137	\$ 9,137
42292	HOPTR- Special Districts	\$ -	\$ -
42627	IRP 61 Geysers Revenue	\$ (251,774)	\$ (251,774)
42372	State Property Tax Backfill	\$ -	\$ -
Total Intergovernmental Refund		\$ (242,537)	\$ (242,537)

### Use of Money / Property

Account	Description	2024/2025 Final	2024/2025 Amended
44002	Interest on Pooled Cash from County	\$ 1,800	\$ 1,800
44003	Other Interest Earnings - CDRS	\$ 20,000	\$ 35,000
Total Use of Money / Property		\$ 21,800	\$ 36,800

### NCPA Fees for Government Services

Account	Description	2024/2025 Final	2024/2025 Amended
45008	CSA40/NSCFPD	\$ -	\$ -
Total NCPA Fees for Government Services		\$ -	\$ -

### Other Financing Sources

Account	Description	2024/2025 Final	2024/2025 Amended
46001	Government Revenue- Grant Revenue	\$ -	\$ 116,000
46002	Government Revenue- Fuel Reduction	\$ -	\$ -
46003	OES Strike Team/Incident Reimbursements	\$ 10,000	\$ 350,000
46004	ABH Reimbursements	\$ 1,500	\$ 198,583
46007	Defensible Space Inspections	\$ 16,000	\$ 27,422
46010	Measure H - Current Year	\$ 1,500,000	\$ 1,500,000
46022	Public Record Requests - report fees	\$ 100	\$ 100
46023	Sale of Fixed Assets - surplus	\$ 50,000	\$ 14,500
46027	Workers Comp Reimbursement	\$ 5,000	\$ -
46028	Misc. Revenue, Other	\$ 153,330	\$ 10,000
46029	Reimbursements/Donations/Contributions	\$ 1,000	\$ 13,000
Other Financing Sources Total		\$ 1,736,930	\$ 2,113,605

### Grant & Contract Admin Reimbursements

Account	Total Use of Money / Property	2024/2025 Final	2024/2025 Amended
47000	Project Manager- Reimbursement	\$ -	\$ 1,929
47001	Administrative - Reimbursement	\$ -	\$ 25,500

Total Use of Money / Property | \$ - | \$ 27,429

**TOTAL REVENUE BEFORE TRANSFERS | \$ 4,915,236 | \$ 5,334,340**

**Transfers**

Account	Description	2024/2025 Final	2024/2025 Amended
49003	Transfers In from Undesignated Reserves	\$ 190,596	\$ -
<b>Total NCPA Fees for Government Services</b>		<b>\$ 190,596</b>	<b>\$ -</b>

**TOTAL REVENUE | \$ 5,105,832.00 | \$ 5,334,340**

**GENERAL FUND EXPENDITURES**

**Salaries / Employee Benefits**

Account	Description	2024/2025 Final	2024/2025 Amended
50701	Permanent Employees - Chief/Admin	\$ 265,000	\$ 265,000
50702	Extra Help - Stipend, Special Event Staffing	\$ 25,000	\$ 5,000
50703	Intern & Seasonal Overtime	\$ 25,000	\$ 25,000
50704	FLSA Overtime	\$ 6,000	\$ 6,000
50705	Strike Team Overtime - Interns & Seasonal	\$ 1,000	\$ 47,465
50706	Uniform Allowance - Intern & Seasonal FF	\$ 5,000	\$ 5,000
50708	Contract Employees- Cloverdale JPA	\$ 2,000,000	\$ 2,000,000
50709	Temporary Help - Intern FF & Seasonal	\$ 220,000	\$ 250,000
50712	Fire Prevention Employees	\$ 150,000	\$ 53,000
50753	FICA Retirement for all salaries	\$ 31,748	\$ 31,748
50754	457 Employer Contributions- Retirement	\$ 31,125	\$ 23,850
50755	457 Plan Management Fees- Retirement	\$ 5,000	\$ 5,000
50756	Medicare	\$ 9,933	\$ 9,933
50801	Health Insurance - Kaiser	\$ 61,000	\$ 61,000
50803	Dental Insurance - Delta Dental	\$ 4,800	\$ 4,800
50805	Vision Insurance - VSP	\$ 1,200	\$ 1,200
50806	Unemployment Insurance	\$ 19,685	\$ 17,608
50808	Workers Comp - FRMS	\$ 100,000	\$ 100,000
<b>Salaries / Employee Benefits Total</b>		<b>\$ 2,961,490</b>	<b>\$ 2,911,604</b>

**Services**

Account	Description	2024/2025 Final	2024/2025 Amended
51021	Phone Costs	\$ 9,744	\$ 9,744
51032	Janitorial - carpet cleaning, ALSCO, pest control	\$ 8,000	\$ 8,000
51041	FAIRA Liability Insurance (annual)	\$ 80,000	\$ 86,000
51060	Vehicle Maintenance & Outfitting	\$ 50,000	\$ 25,000
51061	SCBA Maintenance	\$ 2,500	\$ 2,500
51062	Field Equip Maintenance - chipper maint, PPE repair, chainsaw maint	\$ 38,000	\$ 5,000
51063	Office Equipment Maintenance - computer & network maintenance	\$ 9,000	\$ -
51071	Station Maint- electric, pest, generator, dishwasher, hood, plymovent	\$ 10,000	\$ 10,000
51202	Election Costs	\$ -	\$ -
51205	IBS Payroll Costs	\$ 4,000	\$ 4,000
51206	Audit Costs - Blomberg, CGC Report	\$ 8,000	\$ 8,000
51211	Legal Services	\$ 15,000	\$ 15,000
51221	Employment Physicals - new employees plus every 3 years	\$ 5,000	\$ 5,000
51225	Training Costs - supplies, class fees, books, videos etc.	\$ 30,000	\$ 10,000
51235	Dispatch Services- REDCOM	\$ 50,000	\$ 50,000
51241	Printing Services - signs, newsletters, vehicle striping	\$ 8,000	\$ 8,500
51242	Bank Fees	\$ 100	\$ 100
51244	Permits/Licenses/Fees	\$ -	\$ 50
51249	Professional Services	\$ 830,000	\$ 830,000
51250	Planning & Mapping - GIS, GPS etc.	\$ 3,500	\$ 3,500
51301	Publications, Legal Notices	\$ 1,000	\$ 1,000
51401	Rent/Lease Costs -	\$ 6,000	\$ 6,000
51602	Travel expenses - lodging costs of trainings, strike teams, etc.	\$ 10,000	\$ 10,000
51902	Communications- mobile and portable radios and pagers	\$ 35,000	\$ 35,000

51916	County Services - LAFCO, mosquito/assessment taxes, generator fee	\$ 10,000	\$ 10,000
<b>Services Total</b>		<b>\$ 1,222,844</b>	<b>\$ 1,142,394</b>

**Supplies**

Account	Description	2024/2025 Final	2024/2025 Amended
52021	Safety Clothing - PPE	\$ 52,330	\$ 52,330
52022	Boot & Clothing Reimbursement	\$ 3,000	\$ 3,000
52031	Food & Beverages	\$ 2,000	\$ 2,000
52041	Household Supplies - lightbulbs, cleaning supplies, paper towels	\$ 6,000	\$ 6,000
52061	Fuel - diesel, gasoline and oil for small tools and vehicles	\$ 60,000	\$ 60,000
52081	Medical Supplies - includes oxygen	\$ 8,000	\$ 8,000
52091	Memberships - associations, organizations	\$ 7,000	\$ 7,000
52111	Office Supplies/Equipment	\$ 2,000	\$ 2,000
52115	Subscriptions - books, magazines, newsletters	\$ 16,000	\$ 5,000
52117	Mail/Postage	\$ 2,500	\$ 2,500
52141	Small Tools & Minor Equipment (<\$1,000.00)	\$ 121,000	\$ 50,000
52142	Computer Equipment/Accessories - computers, keyboards, printers	\$ 20,000	\$ 20,000
52143	Computer Software/Licensing - QB, Office 365, website, photos, storage	\$ 15,000	\$ 15,000
52191	Utilities -Propane, garbage, water & sewer bills	\$ 5,000	\$ 5,000
52193	Electrical & Natural Gas - PG&E	\$ 14,000	\$ 10,000
<b>Supplies Total</b>		<b>\$ 333,830</b>	<b>\$ 247,830</b>

**Building/Capital Expenditures**

Account	Description	2024/2025 Final	2024/2025 Amended
54305	Capital Assets - Furniture, Fixtures, Field & Shop Equipment	\$ 100,000	\$ 100,000
54331	Capital Assets - Mobile Equipment (>\$1,000.00)	\$ 600,000	\$ 600,000
54405	Capital Assets - Purchase/Major Improvements to District buildings	\$ -	\$ -
<b>Building/Capital Expenditures Total</b>		<b>\$ 700,000</b>	<b>\$ 700,000</b>

**TOTAL EXPENDITURES BEFORE TRANSFERS**    **\$ 5,218,164**    **\$ 5,001,828**

**Capital Assets/Contingency Reserves**

Account	Description	2024/2025 Final	2024/2025 Amended
85001	Transfer - General Operating Reserve Fund	\$ 187,668	\$ 307,012
85002	Transfer - Apparatus Replacement Reserve Fund	\$ -	\$ -
85005	Transfer - New Station/Building Reserve Fund	\$ -	\$ -
85010	Transfer - Capital Equipment Reserve Fund	\$ -	\$ -
85015	Transfer - Fire Sales Tax Reserve Fund	\$ -	\$ -
<b>Capital Assets/Contingency Reserves</b>		<b>\$ 187,668</b>	<b>\$ 307,012</b>

<b>GENERAL FUND TOTAL EXPENDITURES</b>	<b>\$ 5,405,832.00</b>	<b>\$ 5,334,340</b>
<b>GENERAL FUND TOTAL REVENUE</b>	<b>\$ 5,105,832</b>	<b>\$ 5,334,340</b>
<b>GENERAL FUND TOTAL NET</b>	<b>\$ (300,000)</b>	<b>\$ -</b>

## 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
<b>Income</b>					
<b>40000 · Tax Revenue</b>					
40002 · Prop Tax - CY, Secured	1,410,414.33	379,166.67	372.0%	2,992,111.52	3,110,488.00
40003 · Direct Charges - CY	66,365.20	0.00	100.0%	113,905.87	160,320.00
40005 · Special Fire Tax	0.00	8,395.83	0.0%	0.00	0.00
40012 · SB2557 Prop Tax Admin	-31,194.00	-3,250.00	959.8%	-33,431.00	-32,160.00
40101 · Prop Taxes - CY, Unsecured	-688.01	8,576.38	-8.0%	88,194.46	92,645.00
40111 · Supplemental Prop Taxes - CY	39,806.38	5,597.21	711.2%	52,295.13	65,831.00
40201 · Prop Taxes - PY, Secured	-775.92	-18.05	4,298.7%	-280.84	-800.00
40202 · Direct Charges - Prior Year	0.00	0.00	0.0%	571.00	1,000.00
40211 · Prop Taxes - PY, Unsecured	938.54	126.38	742.6%	805.45	1,000.00
40221 · Supplemental Prop Taxes - PY	-62.10	-7.21	861.3%	-202.52	-100.00
40404 · Timber Yield Tax	298.00	18.05	1,651.0%	517.47	819.00
<b>Total 40000 · Tax Revenue</b>	<b>1,485,102.42</b>	<b>398,605.26</b>	<b>372.6%</b>	<b>3,214,486.54</b>	<b>3,399,043.00</b>
<b>42000 · Intergovernmental Revenues</b>					
42111 · State- Other In-Lieu Tax	0.00	4.51	0.0%	50.77	100.00
42291 · State Homeowners Prop Tax Relf	7,540.04	1,173.62	642.5%	12,248.79	9,137.00
42292 · HOPT - Special Districts	0.00	451.38	0.0%	0.00	0.00
42627 · Other Gvt- Special Districts	-122,220.45	-9,461.12	1,291.8%	-236,285.00	-251,774.00
<b>Total 42000 · Intergovernmental Revenues</b>	<b>-114,680.41</b>	<b>-7,831.61</b>	<b>1,464.3%</b>	<b>-223,985.44</b>	<b>-242,537.00</b>
<b>44000 · Revenue - Use of Money &amp; Prop</b>					
44002 · Interest on Pooled Cash	1,511.97	45.13	3,350.3%	2,911.07	1,800.00
44003 · Other Interest Earnings	11,480.75	252.79	4,541.6%	39,145.21	35,000.00
<b>Total 44000 · Revenue - Use of Money &amp; Prop</b>	<b>12,992.72</b>	<b>297.92</b>	<b>4,361.1%</b>	<b>42,056.28</b>	<b>36,800.00</b>
<b>45008 · NCPA Fees for Gov't Services</b>	<b>0.00</b>	<b>1,986.12</b>	<b>0.0%</b>	<b>30,713.00</b>	<b>0.00</b>
<b>46000 · Miscellaneous Revenues</b>					
46001 · Government Revenue- Grant Reven	0.00	0.00	0.0%	116,828.57	116,000.00
46002 · Gov't Revenue- Fuel Reduction	0.00	37,895.00	0.0%	0.00	0.00
46003 · OES Strike Team/Reimbursement	28,060.67	54,166.67	51.8%	184,922.67	350,000.00
46004 · ABH Reimbursements	0.00	0.00	0.0%	198,584.75	198,583.00
46007 · Defensible Space Inspections	0.00	2,888.88	0.0%	44,317.50	27,422.00
46015 · Sales Tax	0.00	0.00	0.0%	1,508,498.62	1,500,000.00
46022 · Public Records Requests	45.00	18.05	249.3%	45.00	100.00
46023 · Sale of Fixed Assets	0.00	0.00	0.0%	14,500.00	14,500.00
46027 · Workers Comp Reimbursement	7,435.00	0.00	100.0%	0.00	0.00
46028 · Misc. Revenue	12,039.33	18,055.55	66.7%	11,071.90	10,000.00
46029 · Donations/Contrib/Reimbursement	0.00	39,000.00	0.0%	13,012.25	13,000.00
<b>Total 46000 · Miscellaneous Revenues</b>	<b>47,580.00</b>	<b>152,024.15</b>	<b>31.3%</b>	<b>2,091,781.26</b>	<b>2,229,605.00</b>

## 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
<b>47000 · Grant &amp; Contract Reimbursements</b>					
47001 · Project Mgmt- Reimbursement	16,033.43	0.00	100.0%	1,928.56	1,929.00
47002 · Administrative Reimbursement	0.00	0.00	0.0%	36,860.79	25,500.00
47000 · Grant & Contract Reimbursements - Other	0.00	-39,938.88	0.0%	0.00	0.00
<b>Total 47000 · Grant &amp; Contract Reimbursements</b>	<b>16,033.43</b>	<b>-39,938.88</b>	<b>-40.1%</b>	<b>38,789.35</b>	<b>27,429.00</b>
<b>49000 · Reserves</b>					
49003 · Building/Capital Impr. Reserves	0.00	13,672.38	0.0%	0.00	0.00
<b>Total 49000 · Reserves</b>	<b>0.00</b>	<b>13,672.38</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Income</b>	<b>1,447,028.16</b>	<b>518,815.34</b>	<b>278.9%</b>	<b>5,193,840.99</b>	<b>5,450,340.00</b>
<b>Gross Profit</b>	<b>1,447,028.16</b>	<b>518,815.34</b>	<b>278.9%</b>	<b>5,193,840.99</b>	<b>5,450,340.00</b>
<b>Expense</b>					
<b>50000 · Salaries and Employee Benefits</b>					
50701 · Permanent Employees	45,740.37	21,666.67	211.1%	238,531.25	265,000.00
50702 · Stipend/Extra Help	1,275.00	1,263.88	100.9%	1,575.00	5,000.00
50703 · Overtime	7,721.57	541.67	1,425.5%	21,000.56	25,000.00
50704 · FLSA Overtime	1,434.50	1,056.25	135.8%	6,589.01	6,000.00
50705 · Strike Team Overtime	0.00	18,055.55	0.0%	47,465.00	47,465.00
50706 · Uniform Allowance	937.50	1,354.17	69.2%	4,086.68	5,000.00
50708 · Contract Employees	270,654.98	270,833.33	99.9%	1,503,312.71	2,000,000.00
50709 · Temporary Help/Seasonals	53,051.10	37,555.55	141.3%	257,701.23	250,000.00
50712 · Fire Prevention	14,161.42	11,736.12	120.7%	49,864.04	53,000.00
50753 · FICA	7,872.55	2,555.41	308.1%	39,747.87	31,748.00
50754 · 457 Retirement Contributions	2,655.18	2,505.21	106.0%	18,504.57	23,850.00
50755 · 457 Retirement Management	0.00	902.78	0.0%	0.00	5,000.00
50756 · Medicare	1,841.15	1,055.17	174.5%	9,296.31	9,933.00
50801 · Health Ins	2,813.58	2,600.00	108.2%	16,772.12	61,000.00
50803 · Dental	398.14	433.33	91.9%	1,303.88	4,800.00
50805 · Vision	79.43	86.67	91.6%	261.01	1,200.00
50806 · Unemployment	572.22	2,199.71	26.0%	3,644.74	17,608.00
50808 · Worker's Comp	-8,048.61	9,569.45	-84.1%	103,714.00	104,000.00
<b>Total 50000 · Salaries and Employee Benefits</b>	<b>403,160.08</b>	<b>385,970.92</b>	<b>104.5%</b>	<b>2,323,369.98</b>	<b>2,915,604.00</b>

## 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
<b>51000 · Services</b>					
51021 · Phone Costs	1,382.05	1,759.33	78.6%	8,734.69	9,744.00
51032 · Janitorial Services	2,167.00	1,444.45	150.0%	6,735.00	8,000.00
51041 · Liability Insurance	-3,268.21	8,727.33	-37.4%	80,979.21	86,000.00
51060 · Vehicle Maintenance, Outfitting	-897.83	9,027.78	-9.9%	44,731.48	25,000.00
51061 · SCBA Maintenance	0.00	451.38	0.0%	245.00	2,500.00
51062 · Field Equip Maint.	1,609.98	2,708.33	59.4%	222.84	5,000.00
51063 · Office Equip Maint/Repair	49.00	1,444.45	3.4%	0.00	0.00
51071 · Maintenance - Bldg & Improve	648.44	1,263.88	51.3%	9,765.80	10,000.00
51205 · IBS Payroll Costs	785.55	722.21	108.8%	4,297.84	4,000.00
51206 · Accounting/Audit Services	0.00	1,263.88	0.0%	7,900.00	8,000.00
51211 · Legal Services	639.50	3,611.12	17.7%	10,269.00	15,000.00
51221 · Medical/Laboratory Services	638.25	270.83	235.7%	1,522.30	5,000.00
51225 · Training Services	980.00	1,805.55	54.3%	1,470.70	10,000.00
51235 · Dispatch Services	1,288.11	902.78	142.7%	27,184.69	50,000.00
51241 · Outside Printing and Binding	2,638.75	361.12	730.7%	8,296.80	8,500.00
51242 · Bank Charges	0.00	18.05	0.0%	255.00	100.00
51244 · Permits/Licenses/Fees	0.00	0.00	0.0%	182.98	50.00
51249 · Other Professional Services	152,494.40	90,277.79	168.9%	611,648.14	830,000.00
51250 · Planning/Mapping/Inspections	0.00	631.95	0.0%	0.00	3,500.00
51301 · Publications and Legal Notices	0.00	180.55	0.0%	0.00	1,000.00
51401 · Rents & Leases - Equipment	568.56	1,083.33	52.5%	6,382.51	6,000.00
51602 · Business Tavel/Mileage	0.00	1,805.55	0.0%	4,317.29	10,000.00
51902 · Telecommunications Usage	34,229.97	3,069.45	1,115.2%	8,012.77	35,000.00
51916 · County Service Chgs	0.00	1,805.55	0.0%	7,956.35	10,000.00
<b>Total 51000 · Services</b>	<b>195,953.52</b>	<b>134,636.64</b>	<b>145.5%</b>	<b>851,110.39</b>	<b>1,142,394.00</b>
<b>52000 · Supplies</b>					
52021 · Safety Clothing, PPE	21,052.87	5,416.67	388.7%	35,425.33	52,330.00
52022 · Clothing/Boot Expense	0.00	0.00	0.0%	1,471.50	3,000.00
52031 · Food & Beverages	1,372.67	361.12	380.1%	808.93	2,000.00
52041 · Household Supplies	1,342.72	812.50	165.3%	6,158.48	6,000.00
52061 · Fuel/Gas/Oil	15,706.86	5,958.33	263.6%	45,248.29	60,000.00
52081 · Medical/Laboratory Supplies	1,780.78	1,083.33	164.4%	4,968.59	8,000.00
52091 · Memberships/Certifications	350.00	722.21	48.5%	5,368.00	7,000.00
52111 · Office Supplies	885.84	270.83	327.1%	1,889.58	2,000.00
52115 · Books/Media/Subscriptions	0.00	121.88	0.0%	3,470.20	5,000.00
52117 · Mail and Postage Supplies	111.68	361.12	30.9%	3,570.81	2,500.00
52141 · Minor Equipment/Small Tools	17,964.74	2,708.33	663.3%	22,668.98	50,000.00
52142 · Computer Equipment/Accessories	10,763.66	1,859.72	578.8%	6,616.87	20,000.00
52143 · Computer Software/Licensing	3,009.21	812.50	370.4%	17,586.94	15,000.00
52191 · Utilities	367.63	902.78	40.7%	7,918.41	5,000.00
52193 · Utilities- Electric	622.16	2,527.79	24.6%	10,821.54	10,000.00
<b>Total 52000 · Supplies</b>	<b>75,330.82</b>	<b>23,919.11</b>	<b>314.9%</b>	<b>173,992.45</b>	<b>247,830.00</b>

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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>
<b>54000 · Capital Expenditures</b>					
54305 · Capital Assets- Machinery/Equip	0.00	0.00	0.0%	112,797.84	100,000.00
54331 · Capital Assets- Mobile Equip	166,398.28	45,138.88	368.6%	587,459.01	600,000.00
54405 · Capital Assets- Bldg & Imprvmts	0.00	9,027.78	0.0%	0.00	0.00
<b>Total 54000 · Capital Expenditures</b>	<u>166,398.28</u>	<u>54,166.66</u>	<u>307.2%</u>	<u>700,256.85</u>	<u>700,000.00</u>
<b>85000 · Capital Asset /Contingency Rsv</b>					
85001 · Transfer to Operational Reserve	0.00	0.00	0.0%	0.00	328,512.00
<b>Total 85000 · Capital Asset /Contingency Rsv</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>328,512.00</u>
<b>Total Expense</b>	<u>840,842.70</u>	<u>598,693.33</u>	<u>140.4%</u>	<u>4,048,729.67</u>	<u>5,334,340.00</u>
<b>Net Income</b>	<u><b>606,185.46</b></u>	<u><b>-79,877.99</b></u>	<u><b>-758.9%</b></u>	<u><b>1,145,111.32</b></u>	<u><b>116,000.00</b></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
<b>Income</b>				
<b>40000 · Tax Revenue</b>				
40002 · Prop Tax - CY, Secured	96.2%	4,402,525.85	3,489,654.67	126.2%
40003 · Direct Charges - CY	71.0%	180,271.07	160,320.00	112.4%
40005 · Special Fire Tax	0.0%	0.00	8,395.83	0.0%
40012 · SB2557 Prop Tax Admin	104.0%	-64,625.00	-35,410.00	182.5%
40101 · Prop Taxes - CY, Unsecured	95.2%	87,506.45	101,221.38	86.5%
40111 · Supplemental Prop Taxes - CY	79.4%	92,101.51	71,428.21	128.9%
40201 · Prop Taxes - PY, Secured	35.1%	-1,056.76	-818.05	129.2%
40202 · Direct Charges - Prior Year	57.1%	571.00	1,000.00	57.1%
40211 · Prop Taxes - PY, Unsecured	80.5%	1,743.99	1,126.38	154.8%
40221 · Supplemental Prop Taxes - PY	202.5%	-264.62	-107.21	246.8%
40404 · Timber Yield Tax	63.2%	815.47	837.05	97.4%
<b>Total 40000 · Tax Revenue</b>	<b>94.6%</b>	<b>4,699,588.96</b>	<b>3,797,648.26</b>	<b>123.7%</b>
<b>42000 · Intergovernmental Revenues</b>				
42111 · State- Other In-Lieu Tax	50.8%	50.77	104.51	48.6%
42291 · State Homeowners Prop Tax Relf	134.1%	19,788.83	10,310.62	191.9%
42292 · HOPT - Special Districts	0.0%	0.00	451.38	0.0%
42627 · Other Gvt- Special Districts	93.8%	-358,505.45	-261,235.12	137.2%
<b>Total 42000 · Intergovernmental Revenues</b>	<b>92.4%</b>	<b>-338,665.85</b>	<b>-250,368.61</b>	<b>135.3%</b>
<b>44000 · Revenue - Use of Money &amp; Prop</b>				
44002 · Interest on Pooled Cash	161.7%	4,423.04	1,845.13	239.7%
44003 · Other Interest Earnings	111.8%	50,625.96	35,252.79	143.6%
<b>Total 44000 · Revenue - Use of Money &amp; Prop</b>	<b>114.3%</b>	<b>55,049.00</b>	<b>37,097.92</b>	<b>148.4%</b>
<b>45008 · NCPA Fees for Gov't Services</b>	<b>100.0%</b>	<b>30,713.00</b>	<b>1,986.12</b>	<b>1,546.4%</b>
<b>46000 · Miscellaneous Revenues</b>				
46001 · Government Revenue- Grant Reven	100.7%	116,828.57	116,000.00	100.7%
46002 · Gov't Revenue- Fuel Reduction	0.0%	0.00	37,895.00	0.0%
46003 · OES Strike Team/Reimbursement	52.8%	212,983.34	404,166.67	52.7%
46004 · ABH Reimbursements	100.0%	198,584.75	198,583.00	100.0%
46007 · Defensible Space Inspections	161.6%	44,317.50	30,310.88	146.2%
46015 · Sales Tax	100.6%	1,508,498.62	1,500,000.00	100.6%
46022 · Public Records Requests	45.0%	90.00	118.05	76.2%
46023 · Sale of Fixed Assets	100.0%	14,500.00	14,500.00	100.0%
46027 · Workers Comp Reimbursement	0.0%	7,435.00	0.00	100.0%
46028 · Misc. Revenue	110.7%	23,111.23	28,055.55	82.4%
46029 · Donations/Contrib/Reimbursement	100.1%	13,012.25	52,000.00	25.0%
<b>Total 46000 · Miscellaneous Revenues</b>	<b>93.8%</b>	<b>2,139,361.26</b>	<b>2,381,629.15</b>	<b>89.8%</b>

## 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
<b>47000 · Grant &amp; Contract Reimbursements</b>				
47001 · Project Mgmt- Reimbursement	100.0%	17,961.99	1,929.00	931.2%
47002 · Administrative Reimbursement	144.6%	36,860.79	25,500.00	144.6%
47000 · Grant & Contract Reimbursements - Other	0.0%	0.00	-39,938.88	0.0%
<b>Total 47000 · Grant &amp; Contract Reimbursements</b>	<b>141.4%</b>	<b>54,822.78</b>	<b>-12,509.88</b>	<b>-438.2%</b>
<b>49000 · Reserves</b>				
49003 · Building/Capital Impr. Reserves	0.0%	0.00	13,672.38	0.0%
<b>Total 49000 · Reserves</b>	<b>0.0%</b>	<b>0.00</b>	<b>13,672.38</b>	<b>0.0%</b>
<b>Total Income</b>	<b>95.3%</b>	<b>6,640,869.15</b>	<b>5,969,155.34</b>	<b>111.3%</b>
<b>Gross Profit</b>	<b>95.3%</b>	<b>6,640,869.15</b>	<b>5,969,155.34</b>	<b>111.3%</b>
<b>Expense</b>				
<b>50000 · Salaries and Employee Benefits</b>				
50701 · Permanent Employees	90.0%	284,271.62	286,666.67	99.2%
50702 · Stipend/Extra Help	31.5%	2,850.00	6,263.88	45.5%
50703 · Overtime	84.0%	28,722.13	25,541.67	112.5%
50704 · FLSA Overtime	109.8%	8,023.51	7,056.25	113.7%
50705 · Strike Team Overtime	100.0%	47,465.00	65,520.55	72.4%
50706 · Uniform Allowance	81.7%	5,024.18	6,354.17	79.1%
50708 · Contract Employees	75.2%	1,773,967.69	2,270,833.33	78.1%
50709 · Temporary Help/Seasonals	103.1%	310,752.33	287,555.55	108.1%
50712 · Fire Prevention	94.1%	64,025.46	64,736.12	98.9%
50753 · FICA	125.2%	47,620.42	34,303.41	138.8%
50754 · 457 Retirement Contributions	77.6%	21,159.75	26,355.21	80.3%
50755 · 457 Retirement Management	0.0%	0.00	5,902.78	0.0%
50756 · Medicare	93.6%	11,137.46	10,988.17	101.4%
50801 · Health Ins	27.5%	19,585.70	63,600.00	30.8%
50803 · Dental	27.2%	1,702.02	5,233.33	32.5%
50805 · Vision	21.8%	340.44	1,286.67	26.5%
50806 · Unemployment	20.7%	4,216.96	19,807.71	21.3%
50808 · Worker's Comp	99.7%	95,665.39	113,569.45	84.2%
<b>Total 50000 · Salaries and Employee Benefits</b>	<b>79.7%</b>	<b>2,726,530.06</b>	<b>3,301,574.92</b>	<b>82.6%</b>

## 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
<b>51000 · Services</b>				
51021 · Phone Costs	89.6%	10,116.74	11,503.33	87.9%
51032 · Janitorial Services	84.2%	8,902.00	9,444.45	94.3%
51041 · Liability Insurance	94.2%	77,711.00	94,727.33	82.0%
51060 · Vehicle Maintenance, Outfitting	178.9%	43,833.65	34,027.78	128.8%
51061 · SCBA Maintenance	9.8%	245.00	2,951.38	8.3%
51062 · Field Equip Maint.	4.5%	1,832.82	7,708.33	23.8%
51063 · Office Equip Maint/Repair	0.0%	49.00	1,444.45	3.4%
51071 · Maintenance - Bldg & Improve	97.7%	10,414.24	11,263.88	92.5%
51205 · IBS Payroll Costs	107.4%	5,083.39	4,722.21	107.6%
51206 · Accounting/Audit Services	98.8%	7,900.00	9,263.88	85.3%
51211 · Legal Services	68.5%	10,908.50	18,611.12	58.6%
51221 · Medical/Laboratory Services	30.4%	2,160.55	5,270.83	41.0%
51225 · Training Services	14.7%	2,450.70	11,805.55	20.8%
51235 · Dispatch Services	54.4%	28,472.80	50,902.78	55.9%
51241 · Outside Printing and Binding	97.6%	10,935.55	8,861.12	123.4%
51242 · Bank Charges	255.0%	255.00	118.05	216.0%
51244 · Permits/Licenses/Fees	366.0%	182.98	50.00	366.0%
51249 · Other Professional Services	73.7%	764,142.54	920,277.79	83.0%
51250 · Planning/Mapping/Inspections	0.0%	0.00	4,131.95	0.0%
51301 · Publications and Legal Notices	0.0%	0.00	1,180.55	0.0%
51401 · Rents & Leases - Equipment	106.4%	6,951.07	7,083.33	98.1%
51602 · Business Tavel/Mileage	43.2%	4,317.29	11,805.55	36.6%
51902 · Telecommunications Usage	22.9%	42,242.74	38,069.45	111.0%
51916 · County Service Chgs	79.6%	7,956.35	11,805.55	67.4%
<b>Total 51000 · Services</b>	<b>74.5%</b>	<b>1,047,063.91</b>	<b>1,277,030.64</b>	<b>82.0%</b>
<b>52000 · Supplies</b>				
52021 · Safety Clothing, PPE	67.7%	56,478.20	57,746.67	97.8%
52022 · Clothing/Boot Expense	49.1%	1,471.50	3,000.00	49.1%
52031 · Food & Beverages	40.4%	2,181.60	2,361.12	92.4%
52041 · Household Supplies	102.6%	7,501.20	6,812.50	110.1%
52061 · Fuel/Gas/Oil	75.4%	60,955.15	65,958.33	92.4%
52081 · Medical/Laboratory Supplies	62.1%	6,749.37	9,083.33	74.3%
52091 · Memberships/Certifications	76.7%	5,718.00	7,722.21	74.0%
52111 · Office Supplies	94.5%	2,775.42	2,270.83	122.2%
52115 · Books/Media/Subscriptions	69.4%	3,470.20	5,121.88	67.8%
52117 · Mail and Postage Supplies	142.8%	3,682.49	2,861.12	128.7%
52141 · Minor Equipment/Small Tools	45.3%	40,633.72	52,708.33	77.1%
52142 · Computer Equipment/Accessories	33.1%	17,380.53	21,859.72	79.5%
52143 · Computer Software/Licensing	117.2%	20,596.15	15,812.50	130.3%
52191 · Utilities	158.4%	8,286.04	5,902.78	140.4%
52193 · Utilities- Electric	108.2%	11,443.70	12,527.79	91.3%
<b>Total 52000 · Supplies</b>	<b>70.2%</b>	<b>249,323.27</b>	<b>271,749.11</b>	<b>91.7%</b>

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Accrual Basis

**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
<b>54000 · Capital Expenditures</b>				
54305 · Capital Assets- Machinery/Equip	112.8%	112,797.84	100,000.00	112.8%
54331 · Capital Assets- Mobile Equip	97.9%	753,857.29	645,138.88	116.9%
54405 · Capital Assets- Bldg & Imprvmnts	0.0%	0.00	9,027.78	0.0%
<b>Total 54000 · Capital Expenditures</b>	100.0%	866,655.13	754,166.66	114.9%
<b>85000 · Capital Asset /Contingency Rsv</b>				
85001 · Transfer to Operational Reserve	0.0%	0.00	328,512.00	0.0%
<b>Total 85000 · Capital Asset /Contingency Rsv</b>	0.0%	0.00	328,512.00	0.0%
<b>Total Expense</b>	75.9%	4,889,572.37	5,933,033.33	82.4%
<b>Net Income</b>	<b>987.2%</b>	<b>1,751,296.78</b>	<b>36,122.01</b>	<b>4,848.3%</b>

## Northern Sonoma County Fire Protection District

12/03/25

## Balance Sheet

Accrual Basis

As of June 30, 2025

	<u>Jun 30, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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	<u>600,368.81</u>
<b>Total 10004 · Summit State Bank - CDARS</b>	600,368.81
10005 · Summit- Payroll	<u>60,407.39</u>
<b>Total Checking/Savings</b>	5,991,251.57
<b>Other Current Assets</b>	
11501 · A/R	2,593.50
12200 · Petty Cash	<u>100.00</u>
<b>Total Other Current Assets</b>	2,693.50
<b>Total Current Assets</b>	<u>5,993,945.07</u>
<b>Fixed Assets</b>	
15000 · Land	505,144.00
15100 · Structure & Improvements	5,155,460.00
15200 · Equipment	4,146,979.33
16000 · Accumulated Depreciation	<u>-5,132,372.00</u>
<b>Total Fixed Assets</b>	4,675,211.33
<b>TOTAL ASSETS</b>	<b><u>10,669,156.40</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>403,006.59</u>
<b>Total Accounts Payable</b>	403,006.59
<b>Credit Cards</b>	
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	<u>4,176.60</u>
<b>Total 10006 · US Bank Credit Card</b>	17,786.20
<b>Total Credit Cards</b>	17,786.20
<b>Other Current Liabilities</b>	
20001 · A/P	45,529.57
27500 · Accrued Compensated Absences	27,655.00
28000 · Note Payable - Type 3 Model 34	<u>223,393.87</u>
<b>Total Other Current Liabilities</b>	296,578.44
<b>Total Current Liabilities</b>	<u>717,371.23</u>
<b>Total Liabilities</b>	717,371.23
<b>Equity</b>	
30000 · Opening Balance Equity	561,037.75
30100 · Investment in Fixed Assets	4,393,289.00

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Northern Sonoma County Fire Protection District

12/03/25

**Balance Sheet**

Accrual Basis

As of June 30, 2025

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

**Northern Sonoma County Fire Protection District**  
**Measure H Fund Balance Report**  
**FIRE**

**Measure H Sales Tax Revenue - Fire**

Sales Tax \$ 1,508,498.62

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

**Measure H Sales Tax Expenses - Fire**

Salaries/Employee Benefits (Personnel)

District Payroll 05/01/2024 - 06/30/2024 (new FF) \$ 26,363.95

District Payroll 07/01/2024 - 03/31/2025 (new FF) \$ 231,338.68

Cloverdale JPA (Contract Employee) Payroll 04/01/2025 - 06/30/2025 \$ 90,113.69

Workers Comp 9.78% \$ 8,813.12

JPA Admin Fee 5% \$ 4,505.68

Pay Increase (Existing temporary FF) \$ 12,006.16

**Total Personnel Costs \$ 373,141.28**

Equipment & Facilities

Cloverdale QRV \$ 84,393.39

**Total Equipment & Facilities \$ 84,393.39**

Contract for Services

Legal Services \$ 627.00

Cloverdale Ambulance Enhanced Medical Services \$ 50,124.50

Bell's Ambulance Enhanced Medical Services \$ 78,000.00

**Total Contract Services \$ 128,751.50**

**Measure H Sales Tax Total Expense - Fire \$ 586,286.17**

**Net Income \$ 922,212.45**

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

*Northern Sonoma County Fire Protection District- MEASURE # FIRE*

General Fund Revenue		Actual 21/22	Monthly Budget	Annual Budget	\$ Under Budget	% of Budget	Measure # 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%	<i>This amount (\$275,000) is deducted from cost of contract FF (revenue from County to offset FF costs)</i>
46007	Defensible Space Inspections	\$ 9,740.00	\$ 1,250.00	\$ 15,000.00	\$ 5,260.00	64.93%	

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

*Northern Sonoma County Fire Protection District- MEasure H FIRE*

46020	Fire Marshall Services	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
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%
<b>General Fund Total Revenue</b>		<b>\$ 2,702,207.74</b>	<b>\$ 214,308.19</b>	<b>\$ 2,571,698.25</b>	<b>\$ (130,509.49)</b>	<b>105.07%</b>

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%	included
50702	Stipend/Extra Help Employees	\$ 4,225.00	\$ 833.33	\$ 10,000.00	\$ 5,775.00	42.25%	included
50703-01	Regular Overtime	\$ 3,214.92	\$ 0.00	\$ 0.00	\$ (3,214.92)	321492000.00%	Removed all fuels crew OT which is spread out over regular & seasonal (\$10,882.13 minus Cummings ST pay of \$6,131.25 = \$4,750.88) crossover employees (fuels crew FF went on strike teams)
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%	included
50705	Strike Team Overtime	\$ 24,999.00	\$ 1,258.27	\$ 15,099.26	\$ (9,899.74)	165.56%	not included
50706	Uniform Allowance-	\$ 2,062.50	\$ 208.33	\$ 2,500.00	\$ 437.50	82.50%	included
50707	Strike Team salaries	\$ 1,893.75	\$ 335.54	\$ 4,026.47	\$ 2,132.72	47.03%	not included (strike team pay for volunteers)
50708	Contract Employees- Cloverdale FF	\$ 981,115.06	\$ 80,627.51	\$ 967,530.13	\$ (13,584.93)	101.40%	strike team pay removed (out of class, out of class OT and strike team OT), subtract \$275,000 reimbursement
50709-1	Temporary/Seasonal Firefighters	\$ 111,820.26	\$ 10,000.00	\$ 120,000.00	\$ 8,179.74	93.18%	included
50709-2	Temporary/Fuels	\$ 465,585.82	\$ 46,618.55	\$ 559,422.65	\$ 93,836.83	83.23%	not included (Fuels Crew pay)
50709-3	Temporary/Inspections	\$ 7,708.00	\$ 1,666.67	\$ 20,000.00	\$ 12,292.00	38.54%	included (DSI)
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%	total FICA minus Fuels Crew FICA
50754	457 Retirement ER Contributions	\$ 9,111.75	\$ 833.33	\$ 10,000.00	\$ 888.25	91.12%	included all (no Fuels Crew 457 this year)
50755	457 Retirement Plan Mgmt	\$ 6,964.87	\$ 583.33	\$ 7,000.00	\$ 35.13	99.50%	included all (no Fuels Crew 457 this year)
50756	Medicare for all salaries	\$ 10,924.79	\$ 833.33	\$ 10,000.00	\$ (924.79)	109.25%	total MEDI minus Fuels Crew MEDI
50806	Unemployment Insurance	\$ 6,056.10	\$ 416.67	\$ 5,000.00	\$ (1,056.10)	121.12%	total SUTA minus Fuels Crew SUTA

**FISCAL YEAR 2021/2022 FINANCIALS DETAIL  
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*Northern Sonoma County Fire Protection District- MEASURE H FIRE*

50808	Workers Comp (FASIS quarterly)	\$	<del>100,822.71</del>	\$	7,666.67	\$	92,000.00	\$	(8,822.71)	109.59%	<i>actual total is \$63,114 (refund check did not make it into correct FT). Total Fire is (\$32,935+\$9,313+\$383)*.936 = \$38,966.62</i>
					<b>\$38,966.62</b>						
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%	

**FISCAL YEAR 2021/2022 FINANCIALS DETAIL  
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*Northern Sonoma County Fire Protection District- MEASURE H FIRE*

52061	Fuel (diesel, gasoline and oil) costs	\$	46,313.15	\$	3,395.83	\$	40,750.00	\$	(5,563.15)	113.65%
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	-2000000000.00%
<b>General Fund Total Expenditures</b>		<b>\$</b>	<b><u>2,502,160.06</u></b>	<b>\$</b>	<b><u>214,308.19</u></b>	<b>\$</b>	<b><u>2,571,698.25</u></b>	<b>\$</b>	<b><u>69,538.19</u></b>	<b><u>97.30%</u></b>
<b>Net Income</b>		<b>\$</b>	<b><u>200,047.68</u></b>	<b>\$</b>	<b><u>0.00</u></b>					

*Total Baseline is \$966,882.19*