

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: OCCIDENTAL COMMUNITY SERVICES 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	\$975,000.00	\$485,736.55	
Measure H Expenses:			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel		0	2 (a) (b)
Recruitment & Retention			
Equipment & Facilities		\$6,320.26	2(c)
Transfer of Funds – contract for Services			
Countywide Expenditures			
Expense Total		\$6,320.26	
Fund Balance (includes reserves)		\$479,416.29	
Capital Improvements		\$479,416.29	

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
 - a. OCSD has been able to provide more funds for stipends to add to an A, B, C shift pattern along with a full-time engineer, however we did not hire or give a rise until FY 25/26 so there is nothing to report for the reporting period.
 - b. OCSD was to hire a 3rd engineer to add to the A, B, C shift pattern, however we did not hire FY 25/26 so there is nothing to report for the reporting period.
 - c. Installed a 200-amp meter main and power pole.

3. The specific activities that support fire prevention including vegetation management.
 - a. OCSD was able to spend more time on vegetation management with the chipper program with the extra stipend shifts available.
4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
 - a. Installation of 200-amp meter main and power pole at the training site to have power to conduct any kind of training needed.
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 \$ 182,864.55; FY 21-22 100%; this reporting period: \$320,896.03; 113.1%.

Personnel expenditures: FY 21-22 \$208,086.89; this reporting period \$299,785.98

6. Any material changes in service needs within the agency's jurisdiction or countywide.
 - a. None occurred during this reporting period.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds:
 - a. No Sales Tax was received in previous years.
 - b. All remaining sales tax revenue will be put in reserves for Capital Improvements.

Required Attachments:

Annual Budget – FY 24/25

Budget to Actual Report FY 24/25

Balance Sheet – FY 24/25

Fund Balance Report (NOTE: balance will have fund balance and there is no separate report.)

Most recent annual audit and/or other independent financial review – FY23/24

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures – Budget to Actual

**Occidental - Fire
FY 24/25 Final Budget**

	Budget
Income	
40000 · Tax Revenue	
40002 · Prop Tax - CY Secured	350,000.00
40003 · Direct Charges - CY	375,000.00
40012 · SB2557 Prop Tax Admin	-3,700.00
40101 · Prop Taxes - CY Unsecured	10,200.00
40111 · Supplemental Prop Taxes - CY	8,300.00
40202 · Direct Charges - Prior Year	10,300.00
40211 · Prop Taxes - PY Unsecured	217.00
42291 · State Homeowners Prop Tax Relf	1,800.00
42293 · State - Other In-Lieu Tax	7.00
42295 · Measure H Tax Revenue	483,000.00
Total 40000 · Tax Revenue	1,235,124.00
44000 · Revenue - Use of Money & Prop	
44002 · Interest on Pooled Cash	2,500.00
Total 44000 · Revenue - Use of Money & Prop	2,500.00
46000 · Strike Team/Upstaffing Income	1.00
Total Income	1,237,625.00
Expense	
50000 · Salaries and Employee Benefits	
50702 · Permanent Positions	200,000.00
50703 · Stipend Pay	150,000.00
50705 · Volunteer Pay	25,000.00
50710 · Strike Team/Upstaffing	1.00
50715 · FICA - Retirement	10,000.00
50720 · Medicare	25,000.00
50725 · Health Insurance	30,000.00
50730 · Unemployment	5,000.00
50808 · Worker's Comp	35,000.00
Total 50000 · Salaries and Employee Benefits	480,001.00
51000 · Services and Supplies	
51042 · Insurance - Premiums	25,000.00
51061 · Maintenance - Equipment	50,000.00
51071 · Maintenance - Bldg & Improve	15,000.00
51202 · Election Services	2,500.00
51206 · Audit Services	4,500.00
51207 · Administrative Services	10,800.00
51211 · Legal Services	500.00
51221 · Office Expense	2,500.00
51225 · Training Services	5,000.00

**Occidental - Fire
FY 24/25 Final Budget**

	<u>Budget</u>
51235 · Dispatch Services	6,500.00
51249 · Other Professional Services	6,500.00
51803 · Other Contract Services	8,400.00
51902 · Communications/Radios	15,000.00
51916 · County Service Charges	500.00
52021 · Clothing/Uniforms/Personnel	15,000.00
52031 · Food	1,000.00
52041 · Household Supplies Expense	5,000.00
52043 · Safety Supplies/Equipment	15,000.00
52061 · Fuel/Gas/Oil	20,000.00
52081 · Medical/Laboratory Supplies	12,000.00
52091 · Memberships/Certifications	8,000.00
52141 · Minor Equipment/Small Tools	20,000.00
52191 · Utilities Expense	<u>35,000.00</u>
Total 51000 · Services and Supplies	283,700.00
55000 · Appropriation for Contingencies	
55011 · Appropriation for Contingencies	
Total 55000 · Appropriation for Contingencies	<u>473,924.00</u>
Total Expense	<u>1,237,625.00</u>
Net Income	<u><u>0.00</u></u>

Occidental - Fire Profit & Loss Budget vs. Actual April 26, 2024 through June 30, 2025

	Apr 26, '24 - Jun 30, 25	Budget	\$ Over Budget	% of Budget
Income				
40000 · Tax Revenue				
40002 · Prop Tax - CY Secured	393,289.90	350,000.00	43,289.90	112.4%
40003 · Direct Charges - CY	393,924.07	375,000.00	18,924.07	105.0%
40012 · SB2557 Prop Tax Admin	-4,242.00	-3,700.00	-542.00	114.6%
40101 · Prop Taxes - CY Unsecured	10,928.81	10,200.00	728.81	107.1%
40111 · Supplemental Prop Taxes - CY	13,561.86	8,300.00	5,261.86	163.4%
40201 · Prop Taxes - PY Secured	-131.70	0.00	-131.70	100.0%
40202 · Direct Charges - Prior Year	7,330.44	10,300.00	-2,969.56	71.2%
40211 · Prop Taxes - PY Unsecured	453.68	217.00	236.68	209.1%
40221 · Supplemental Prop Taxes - PY	-54.12	0.00	-54.12	100.0%
42291 · State Homeowners Prop Tax Refl	2,313.60	1,800.00	513.60	128.5%
42293 · State - Other In-Lieu Tax	6.34	7.00	-0.66	90.6%
42295 · Measure H Tax Revenue	485,736.55	483,000.00	2,736.55	100.6%
44003 · Other Interest Earnings	2,169.24	0.00	2,169.24	100.0%
Total 40000 · Tax Revenue	1,305,286.67	1,235,124.00	70,162.67	105.7%
44000 · Revenue - Use of Money & Prop				
44002 · Interest on Pooled Cash	43,672.68	2,500.00	41,172.68	1,746.9%
Total 44000 · Revenue - Use of Money & Prop	43,672.68	2,500.00	41,172.68	1,746.9%
45000 · Misc. Revenue				
45002 · Donations	2,150.00	0.00	2,150.00	100.0%
45003 · Grant Income	90,000.00	0.00	90,000.00	100.0%
45000 · Misc. Revenue - Other	51,761.79	0.00	51,761.79	100.0%
Total 45000 · Misc. Revenue	143,911.79	0.00	143,911.79	100.0%
46000 · Strike Team/Upstaffing Income	63,754.86	1.00	63,753.86	6,375,486.0%
Total Income	1,556,626.00	1,237,625.00	319,001.00	125.8%
Expense				
50000 · Salaries and Employee Benefits				
50702 · Permanent Positions	90,325.50	200,000.00	-109,674.50	45.2%
50703 · Stipend Pay	107,676.50	150,000.00	-42,323.50	71.8%
50705 · Volunteer Pay	42,703.45	25,000.00	17,703.45	170.8%
50710 · Strike Team/Upstaffing	24,197.06	1.00	24,196.06	2,419,706.0%
50715 · FICA - Retirement	16,028.25	10,000.00	6,028.25	160.3%
50720 · Medicare	3,748.57	25,000.00	-21,251.43	15.0%
50725 · Health Insurance	4,292.26	30,000.00	-25,707.74	14.3%
50730 · Unemployment	3,221.39	5,000.00	-1,778.61	64.4%
50808 · Worker's Comp	7,593.00	35,000.00	-27,407.00	21.7%
Total 50000 · Salaries and Employee Benefits	299,785.98	480,001.00	-180,215.02	62.5%
51000 · Services and Supplies				
51042 · Insurance - Premiums	26,147.00	25,000.00	1,147.00	104.6%
51061 · Maintenance - Equipment	87,232.84	50,000.00	37,232.84	174.5%
51071 · Maintenance - Bldg & Improve	17,211.08	15,000.00	2,211.08	114.7%
51202 · Election Services	0.00	2,500.00	-2,500.00	0.0%
51206 · Audit Services	3,950.00	4,500.00	-550.00	87.8%
51207 · Administrative Services	14,800.00	10,800.00	4,000.00	137.0%
51211 · Legal Services	0.00	500.00	-500.00	0.0%
51221 · Office Expense	2,296.32	2,500.00	-203.68	91.9%
51225 · Training Services	1,978.50	5,000.00	-3,021.50	39.6%
51235 · Dispatch Services	23,071.27	6,500.00	16,571.27	354.9%
51249 · Other Professional Services	10,868.60	6,500.00	4,368.60	167.2%
51803 · Other Contract Services	8,200.00	8,400.00	-200.00	97.6%
51902 · Communications/Radios	25,725.77	15,000.00	10,725.77	171.5%
51916 · County Service Charges	-885.60	500.00	-1,385.60	-177.1%
52021 · Clothing/Uniforms/Personnel	4,567.03	15,000.00	-10,432.97	30.4%
52031 · Food	1,882.96	1,000.00	882.96	188.3%
52041 · Household Supplies Expense	8,048.20	5,000.00	3,048.20	161.0%
52043 · Safety Supplies/Equipment	10,749.90	15,000.00	-4,250.10	71.7%
52061 · Fuel/Gas/Oil	12,002.78	20,000.00	-7,997.22	60.0%
52081 · Medical/Laboratory Supplies	12,051.48	12,000.00	51.48	100.4%
52091 · Memberships/Certifications	6,192.47	8,000.00	-1,807.53	77.4%
52141 · Minor Equipment/Small Tools	19,707.53	20,000.00	-292.47	98.5%
52191 · Utilities Expense	25,097.90	35,000.00	-9,902.10	71.7%
Total 51000 · Services and Supplies	320,896.03	283,700.00	37,196.03	113.1%
55000 · Appropriation for Contingencies				
55011 · Appropriation for Contingencies	0.00	473,924.00	-473,924.00	0.0%
Total 55000 · Appropriation for Contingencies	0.00	473,924.00	-473,924.00	0.0%
Total Expense	620,682.01	1,237,625.00	-616,942.99	50.2%
Net Income	935,943.99	0.00	935,943.99	100.0%

Occidental - Fire
Balance Sheet
As of June 30, 2025

	<u>Jun 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Summit State Bank *4430	282,654.68
10500 · Summit State Bank Payroll *5049	9,230.73
15500 · Summit State Bank ICS *4149	2,761,179.47
18000 · Transfer from County	-100,000.00
Total Checking/Savings	<u>2,953,064.88</u>
Total Current Assets	2,953,064.88
Fixed Assets	
21000 · Apparatus Replacement	626,284.06
Total Fixed Assets	<u>626,284.06</u>
TOTAL ASSETS	<u><u>3,579,348.94</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	16,838.16
Total Accounts Payable	<u>16,838.16</u>
Credit Cards	
19000 · Cal Card	3,308.49
Total Credit Cards	<u>3,308.49</u>
Total Current Liabilities	<u>20,146.65</u>
Total Liabilities	20,146.65
Equity	
Transfer to/from Community	-88,447.96
Transfer to/from Water	4,038.75
30000 · Opening Balance Equity	81,924.01
32000 · Retained Earnings	2,631,220.98
Net Income	930,466.51
Total Equity	<u>3,559,202.29</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,579,348.94</u></u>

Occidental - Fire Profit & Loss Budget vs. Actual

July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
40000 · Tax Revenue				
40002 · Prop Tax - CY Secured	130,578.21	261,000.00	-130,421.79	50.0%
40003 · Direct Charges - CY	134,397.50	390,000.00	-255,602.50	34.5%
40012 · SB2557 Prop Tax Admin	-4,022.90	-3,200.00	-822.90	125.7%
40101 · Prop Taxes - CY Unsecured	0.00	7,042.00	-7,042.00	0.0%
40105 · CollectCost Del CY Unsecured	0.00	-136.00	136.00	0.0%
40111 · Supplemental Prop Taxes - CY	1,814.39	3,000.00	-1,185.61	60.5%
40202 · Direct Charges - Prior Year	720.15	3,000.00	-2,279.85	24.0%
42291 · State Homeowners Prop Tax Relf	579.63	0.00	579.63	100.0%
Total 40000 · Tax Revenue	264,066.98	660,706.00	-396,639.02	40.0%
44000 · Revenue - Use of Money & Prop				
44002 · Interest on Pooled Cash	947.91	2,000.00	-1,052.09	47.4%
Total 44000 · Revenue - Use of Money & Prop	947.91	2,000.00	-1,052.09	47.4%
45000 · Misc. Revenue				
45002 · Donations	11,500.00			
45000 · Misc. Revenue - Other	2,182,674.04			
Total 45000 · Misc. Revenue	2,194,174.04			
Total Income	2,459,188.93	662,706.00	1,796,482.93	371.1%
Expense				
50000 · Salaries and Employee Benefits				
50702 · Permanent Positions	208,086.89	315,000.00	-106,913.11	66.1%
50808 · Worker's Comp	33,621.00	18,000.00	15,621.00	186.8%
Total 50000 · Salaries and Employee Benefits	241,707.89	333,000.00	-91,292.11	72.6%
51000 · Services and Supplies				
51042 · Insurance - Premiums	0.00	10,000.00	-10,000.00	0.0%
51061 · Maintenance - Equipment	41,823.03	25,000.00	16,823.03	167.3%
51071 · Maintenance - Bldg & Improve	7,003.47	15,000.00	-7,996.53	46.7%
51202 · Election Services	5,440.56	4,000.00	1,440.56	136.0%
51206 · Audit Services	15,336.45	10,125.00	5,211.45	151.5%
51211 · Legal Services	0.00	500.00	-500.00	0.0%
51221 · Office Expense	0.00	2,000.00	-2,000.00	0.0%
51225 · Training Services	1,065.00	2,500.00	-1,435.00	42.6%
51235 · Dispatch Services	2,054.43	12,000.00	-9,945.57	17.1%
51249 · Other Professional Services	2,612.43	1,000.00	1,612.43	261.2%
51803 · Other Contract Services	2,500.00	8,400.00	-5,900.00	29.8%
51902 · Communications/Radios	6,751.81	20,000.00	-13,248.19	33.8%
51916 · County Service Charges	0.00	7,500.00	-7,500.00	0.0%
52021 · Clothing/Uniforms/Personnel	10,174.76	10,000.00	174.76	101.7%
52031 · Food	212.87	1,000.00	-787.13	21.3%
52041 · Household Supplies Expense	2,979.97	1,000.00	1,979.97	298.0%
52043 · Safety Supplies/Equipment	50,881.68	10,000.00	40,881.68	508.8%
52061 · Fuel/Gas/Oil	7,113.96	7,000.00	113.96	101.6%
52081 · Medical/Laboratory Supplies	5,288.46	10,000.00	-4,711.54	52.9%
52091 · Memberships/Certifications	790.00	1,000.00	-210.00	79.0%
52141 · Minor Equipment/Small Tools	8,320.66	10,000.00	-1,679.34	83.2%
52191 · Utilities Expense	12,515.01	25,000.00	-12,484.99	50.1%
Total 51000 · Services and Supplies	182,864.55	193,025.00	-10,160.45	94.7%
54000 · Capital Expenditures	0.00	120,000.00	-120,000.00	0.0%
55000 · Appropriation for Contingencies				
55011 · Appropriation for Contingencies	0.00	16,681.00	-16,681.00	0.0%
Total 55000 · Appropriation for Contingencies	0.00	16,681.00	-16,681.00	0.0%
60400 · Bank Service Charges	96.00			
Total Expense	424,668.44	662,706.00	-238,037.56	64.1%
Net Income	2,034,520.49	0.00	2,034,520.49	100.0%