

## 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: SONOMA COUNTY FIRE 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	\$1,566,115.00	\$1,994,235.18*	*7 (c)
Measure H Expenses:			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel	\$1,566,115.00	\$535,162.92	2 (a)
Recruitment & Retention			
Equipment & Facilities			
Transfer of Funds – contract for Services			
Countywide Expenditures			
Expense Total	\$1,566,115.00	\$535,162.92	
Fund Balance (includes reserves)	\$0	\$1,459,072.26	7 (b)
Future staffing			
Capital Projects			

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

- a) Increased Personnel:

Sonoma County Fire District (SCFD) increased response personnel as follows:

- 1.0 Training Captain (7-1-24 to 6-30-25)
- 1.0 Battalion Chief (11-1-24 to 6-30-25)
- 1.0 Firefighter Paramedic (4-1-25 to 6-30-25)
- 2.0 Firefighter Paramedics (6-16-25 to 6-30-25)

The Training Captain position was added on July 1, 2024. This position is critical in ensuring that the department members and new hires receive the best training opportunities. The position is key in developing and delivering the SCFD Firefighter-Paramedic Academy to all new hires. This position also serves in a response capability, ensuring that SOCO1 helicopter program has the designated Helicopter Fire Specialist which enables the helicopter to respond and provide recon, wildfire response and scene coordination.

An Administrative Battalion Chief position was filled effective November 1, 2024. This position was assigned the Measure H planning and hiring responsibilities. This position ensures that our recruitment efforts are reaching quality candidates and that we have sufficient applicants to fill the Measure H position vacancies. This position handles the interview panels, assessment centers and candidate selection processes.

Three (3) Firefighter Paramedics have been hired. One position started on April 1, 2025, as a Firefighter Paramedic Trainee while completing fire-based training. The other two started on June 16, 2025. All three Firefighter Paramedics completed the SCFD Recruit Academy on August 22, 2025 and began responding to the communities we serve on August 24, 2025.

Looking forward to the next reporting period, we anticipate completing the promoting/hiring of 3.0 Captain Positions. This will allow us to enhance our all-risk response capabilities by strategically deploy an additionally staffed unit. The Measure H Funded unit will be able to be deployed to any area within our fire district that needs additional response capabilities.

3. The specific activities that support fire prevention, including vegetation management.
  - a. No new activities to support fire prevention were initiated in this reporting period.
  
4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
  - a. Capital Improvement Planning has begun. Sonoma County Fire District has conducted an assessment resulting in the adoption of a Facilities Master Plan. Two stations have been prioritized as the highest need to rebuild, Guerneville Station (9) and Larkfield (2).
    - i. **Guerneville Station (9)**: SCFD has identified land for our Guerneville station build and has entered into a purchase agreement with the landowner. A geological study has been conducted.
    - ii. **Larkfield Station (2)**: SCFD has identified several locations that may work for the station build. In the 2025-2026 Fiscal Year, SCFD will be making an offer on a property that suits the district's needs.

Looking forward to the next reporting period, SCFD anticipates making significant process on the identification and purchase of the two properties needed to build new fire stations. Additionally, it is anticipated that a construction management firm will be identified to assist the district with the construction design and builds. SCFD is working closely with financial advisors to identify and be positioned to quickly fund the construction costs through municipal bonding and/or financing through the USDA facilities loan program.

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 \$ 23,413,203. ; FY 21-22 100%; this reporting period: \$36,986,473.; 100%.

Personnel expenditures: FY 21-22 \$18,536,379.; this reporting period \$27,302,814.82.

6. Any material changes in service needs within the agency's jurisdiction or countywide.
  - a. None this period.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds:
  - a. No sales tax funds were received in previous years.
  - b. Per SCFD financial policies, our Board of Directors establishes fund designations and part of our Final Budget Process. On September 16, 2025 our Board created a Measure H Fund, and designated \$1,459,072 to that fund.
  - c. \*In this reporting period, the 4<sup>th</sup> quarter sales tax distribution in the amount of \$1,054,770.64 did not occur until September 11, 2025 and was therefore not included in the above actuals as revenue. SCFD is seeking the advice of the District's Auditor as to a recommendation on best governmental accounting practices regarding the recognition of revenue for this payment. If it is determined that the September 11, 2025 payment is to be recognized as a fiscal year 2024-2025 accrued revenue, SCFD staff will recommend that our Board of Directors increase the designated Measure H Fund by the payment amount, if not it will be recognized as 2025-2026 Fiscal Year revenue.

Required Attachments:

√ Annual Budget

√ Budget to Actual Report

√ Balance Sheet

√ Fund Balance Report (Reflected on Balance Sheet and included Board Designation Resolution)

√ Most recent annual audit and/or other independent financial review

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