

## 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 Valley Fire District (SON)

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  | \$2,340,000    | \$2,398,610.37 |            |
|  |                |                |            |
| Measure H Expenses:  |                |                |            |
| Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel | \$1,877,336.93 | \$1,674,274.28 | 2 (a)      |
| Recruitment & Retention  |                |                |            |
| Equipment & Facilities   |                | \$724,336.09   | 2 (d)      |
| Transfer of Funds – contract for Services  |                |                |            |
| Countywide Expenditures  |                |                |            |
| Expense Total  |                | \$2,398,610.37 | 2 (b) (c)  |
|  |                |                |            |
| Fund Balance (includes reserves)   |                | \$0            |            |
| Future staffing  |                |                |            |
| Capital Projects   |                | \$0            |            |

Background on Revenues: As mentioned in the Kenwood FPD (KWD) annual report, the KWD District was re-organized formally (consolidated) into the Sonoma Valley Fire District through the LAFCO process and became effective July 1, 2025. As a result of this, the ACTTC’s office merged the former KWD share of Measure H revenues (1.87%) with the Sonoma Valley Fire District’s share (5.20%) beginning with the 4<sup>th</sup> Quarter Distributions. For the purposes of both the KWD and the SON reports for FY24/25, the revenue amount for Q4 was portioned out to each entity consistent with the original distribution allocations, and as was done in the Q2 and Q3 percentages. We call this out as the published ACTTC Q4 distribution amounts SON = 7.07%, and KWD = 0.0%, will not add up to what we are reporting in each annual report.

The previous allocation amounts were separated out of this total to yield the following reportable revenues for Q4:

KWD, 1.87% = \$298,401.94

SON, 5.20% = \$829,771.80

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
  - a. Increase in permanent full-time career firefighting staff. The budgeted positions are based on Step E rates of salary, benefits, and OT. Actuals are based on the personnel who were assigned to those positions. Below are the positions filled by Measure H and the amount of the FY 24/25 that they were filled:
    - i. Six (6) new FF/PM positions to staff a second unit at our Fire Station 2. This crew will primarily staff an additional ambulance (Medic 302) and secondarily a water tender or other support apparatus as needed. This brought a third ALS ambulance to our operations, fulfilling a need that was first identified in the 1990's, and which never had a funding source to implement. These positions were filled for 11 months.
    - ii. Partial funding for the Regional Veg Mgt Coordinator. See City of Sonoma report for the other partial amount. This position was originally intended to be funded in full by the City's allocation. However, we found that with rising personnel costs, that the City's share could only cover \$37,683 this FY, with the remainder of \$275,719.09 covered by the Sonoma Valley Fire District's allocation. The position's total annual cost is: \$313,402.09. We staffed this position with an internal promotion of a Fire Captain/Paramedic and staffed this position for 8 months in FY 24/25.
    - iii. Fire Mechanic position. We added a second fire mechanic to our shop staff. This was necessary due to our Fire District growing by double over the course of the last 8 years with no additional capacity added to our shop. This position was filled for all 12 months of FY 24/25.
    - iv. Two Deputy Fire Chiefs. These are new positions that were added as part of a Command Staff re-organization that has been a necessity for years as we have grown, but did not have a funding mechanism to achieve. We prioritized engine staffing during our consolidations and used any available funding for that purpose. The two Deputy Chief positions were filled for 5 months of the year.

- b. Total revenues are for 9 months of FY 24/25, October through June. Employee costs (salary and benefits, and OT where applicable) are for the portion of the year specific positions were filled as noted above.
- c. Measure H specific positions are not separated out in the District's budget from regular funded positions due to personnel movements and assignments. However, the actual costs for the Measure H funded positions in FY 24/25 are as follows:
  - i. 6 FF/PM positions (11 months): \$ 992,892.19
  - ii. Veg Mgt Coordinator (8 months): \$ 171,251.73
  - iii. Fire Mechanic (12 months): \$ 149,888.64
  - iv. 2 Deputy Fire Chiefs (5 months): \$ 360,241.72
- d. Capital Expenditures:
  - i. The District paid \$2.2 million dollars for two parcels of land to build a new Fire Station 2 (El Verano) in November of 2024. The District funded this initially through its reserves and is now using Measure H funds to incrementally repay the reserve fund. In this reporting period, \$724,336.09 of Measure H funds were used to fund these land purchases.

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

- a. Below is a report on the Vegetation Management activities in the remainder of Zone 3 (less KWD and City of Sonoma data already reported) as SON was the employing agency for the Regional Vegetation Management funding and being the largest area, had the most Veg Mgt activity therein.

Veg Mgt successes:

- i. 200 DSI inspections were completed in FY 24/25 in the SON District. This is in addition to the 208 DSI inspections that were performed in the KWD District and reported out in that annual report.
- ii. Approximately 100 acres were burned or treated within the Fire District. <https://sonomasun.com/2025/06/10/montini-preserve-to-undergo-prescribed-burn-to-protect-homes-habitat-and-hillside-health/>
- iii. 80+ hours were spent in burn pile preparations, burns and instructional classes, which included community groups.

- iv. Approximately 100 hours were spent in the Schell-Vista District, working both with the FD as well as non-profit groups and Fire Safe Councils.
    - b. Fire Prevention accomplishments: SON full-time staff (including the 6 Measure H funded FF/PM positions) completed 557 business inspections in the unincorporated portion of the Fire District (not including the 492 performed in the City).
    - c. Measure H funded Emergency Response Successes:
      - i. Here is a link to a critical emergency incident where our Measure H funded Veg Mgt Coordinator (Captain/PM) was instrumental in saving the life of a citizen in our District. <https://sonomasun.com/2025/04/05/the-long-short-flight-of-sierra-nadeau-dramatic-rescue-on-sonoma-mountain/>
      - ii. Measure H funded FF/PMs were a critical addition of staffing to Station 2 crews who responded first due to a working structure fire at the Picazzo restaurant in El Verano on August 15, 2024. The additional personnel were critical components of an expanded response that allowed for quick containment of the fire and thus minimized the damage to the restaurant.
- 4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
  - a. There were \$724,336.09 in expenditures in this category this reporting period.
  - b. Projects Funded by Measure H:
    - i. Major remodel of the Kenwood Fire Station. Prior to Measure H, the KWD District replaced the existing septic system in order to start the process of remodeling the 1940's era fire station to better accommodate 24/7 staffing. While the KWD District took what steps they could to provide capital funding for this project, the project was not able to be funded without Measure H funds. It is estimated that the total cost for this project will be between \$8 and \$9 million dollars. During this reporting period, the KWD Board selected an architect to develop concept drawings. Since then, the now SON District has gone out to RFQ and selected an architect to develop full sets of plans. We will soon be going out to RFQ for a construction firm as well as financing through bonds. We hope to begin construction in the late Spring/early Summer of 2026. These expenditures will be shown in next year's SON annual report.

- ii. New Fire Station 2 (SON- El Verano). Measure H funds were received for the replacement of an early 1970's era metal building fire station that again was not designed or built with the concept of 24/7 staffing. The station has been remodeled multiple times to accommodate growing service demands and staffing needs. In November of 2024, the District purchased 2 parcels of land for the new fire station, a total of almost 8 acres on Arnold Dr. This location will provide improved response times to much of District 2 and is consistent with both our Standards of Cover and Strategic Plan recommendations and goals. The cost was \$2.2 million and the District was initially able to use reserve funds for this purchase. As mentioned above, \$724,336.09 of Measure H funds were utilized during this period for the land purchases.

The remaining costs for this project will be funded by Measure H. It is estimated that the total cost for this project will be between \$20 and \$25 million dollars. To date, the District has applied for a use permit, and is in the process of being annexed into the sanitation district, which also requires a general plan amendment. District staff is working with PRMD, Sonoma Water, and LAFCO on these processes. Some of the required studies have been accomplished and we have been added to the Sanitation District's SOI (sphere of influence) through the LAFCO process. The expenditures for this work will be reported out in next year's annual report.

- 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: \$ 15,686,225 and; FY 21-22: 100%

This reporting period, FY 24/25: \$22,592,630.06; and 100%.

Personnel expenditures: FY 21-22 \$12,315,904.34; FY 24/25: \$19,266,448.60.

- 6. Any material changes in service needs within the agency's jurisdiction or countywide.
  - a. No material changes in service needs have occurred during the reporting period.
- 7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds:
  - a. Not applicable.

Required Attachments:

Annual Budget: FY 24/25

Budget to Actual Report: FY 24/25

Balance Sheet: in the FY 23/24 annual Audit

Fund Balance Report: in the FY 23/24 annual Audit

Most recent annual audit and/or other independent financial review: FY 23/24

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

Sonoma Valley Fire District  
 Approved Budget Fiscal Year 2021-2022



| Account Number              | Description                                 | Final Budget<br>2020-2021 | Approved Budget 2021-<br>2022 | Increase<br>(Decrease) |
|-----------------------------|---|---------------------------|-------------------------------|------------------------|
| <b>Revenue Budget</b>       |   |                           |                               |                        |
| 799-00000-000-30010         | Property Tax Revenue                        | \$ 6,086,754.00           | \$ 6,211,549.00               | \$ 124,795.00          |
| 799-00000-000-30011         | Property Taxes - Unsecured                  | \$ 189,684.00             | \$ 193,477.00                 | \$ 3,793.00            |
| 799-00000-000-30012         | RDA Pass Through (AB 1290 / RPTTF)          | \$ 79,622.00              | \$ 79,622.00                  | \$ -                   |
| 799-00000-000-30014         | Property Taxes-Supplemental                 | \$ 110,715.00             | \$ 112,929.00                 | \$ 2,214.00            |
| 799-00000-000-30015         | Property Tax - HOPTR                        | \$ 35,745.00              | \$ 35,745.00                  | \$ -                   |
| 799-00000-000-30016         | County Collection Fee                       | \$ 65,355.00              | \$ (65,355.00)                | \$ (130,710.00)        |
| 799-00000-000-30017         | Redevelopment Increment                     | \$ (431,542.00)           | \$ (431,542.00)               | \$ -                   |
| 799-00000-000-30018         | Direct Charges                              | \$ 1,475,694.00           | \$ 1,793,062.00               | \$ 317,368.00          |
| 799-00000-000-30019         | Cost Reimbursement Coll                     | \$ -                      | \$ -                          | \$ -                   |
| 799-00000-000-38000         | Contract for Services - SDC                 | \$ 510,300.00             | \$ 535,824.00                 | \$ 25,524.00           |
| 799-00000-000-37201         | SVFRA Transfer from Fund Balance            | \$ -                      | \$ -                          | \$ -                   |
| 799-00000-000-35004         | Reimbursement (REDCOM & 3 SAFER Positions)  | \$ 75,280.00              | \$ 162,498.00                 | \$ 87,218.00           |
| 799-00000-000-35005         | Other- Misc Rev (IEC funds)                 | \$ -                      | \$ 16,900.00                  | \$ 16,900.00           |
| 799-00000-000-30120         | Mayacamas Supplemental Payment              | \$ -                      | \$ 158,000.00                 | \$ 158,000.00          |
| 799-00000-000-31407         | Mechanic Services                           | \$ 1,500.00               | \$ 1,500.00                   | \$ -                   |
| 799-00000-000-31409         | Contract for Fire Services (City of Sonoma) | \$ 5,377,311.00           | \$ 5,455,749.00               | \$ 78,438.00           |
| 799-00000-000-31514         | Grant Revenue                               | \$ 1,371,267.00           | \$ 1,371,267.00               | \$ -                   |
| 799-00000-000-30116         | Fire Inspection & Processing Fee            | \$ 55,000.00              | \$ 55,000.00                  | \$ -                   |
| 799-00000-000-31108         | Special Fire Svcs-State Reimbursement       | \$ -                      | \$ -                          | \$ -                   |
| <b>Charges for Services</b> |   | \$ 15,002,685.00          | \$ 15,686,225.00              | \$ 683,540.00          |
|                             |   |                           | \$                            | \$ -                   |
| <b>Revenue Totals</b>       |   | \$ 15,002,685.00          | \$ 15,686,225.00              | \$ 683,540.00          |

Sonoma Valley Fire District  
 Approved Budget Fiscal Year 2021-2022



| Account Number               | Description                    | Final Budget 2020-2021 | Approved Budget 2021-2022 | Increase (Decrease)   |
|------------------------------|--------------------------------|------------------------|---------------------------|-----------------------|
| <b>Expense Budget</b>        |                                |                        |                           |                       |
| 799-68900-110-40110          | Regular Employee               | \$ 6,713,233.00        | \$ 7,006,800.00           | \$ 293,567.00         |
| 799-68900-119-40119          | District Board                 | \$ 5,000.00            | \$ 5,000.00               | \$ -                  |
| 799-68900-120-40120          | Part Time Worker Salary        | \$ 366,234.00          | \$ 290,000.00             | \$ (76,234.00)        |
| 799-68900-130-40130          | Overtime                       | \$ 963,950.00          | \$ 988,050.00             | \$ 24,100.00          |
| <b>Salary and Wages</b>      |                                | <b>\$ 8,048,417.00</b> | <b>\$ 8,289,850.00</b>    | <b>\$ 241,433.00</b>  |
| 799-68900-115-40115          | Retirement                     | \$ 2,286,915.00        | \$ 2,175,000.00           | \$ (111,915.00)       |
| 799-68900-116-40116          | CalPERS (GLE Contract)         | \$ 49,000.00           | \$ 58,028.00              | \$ 9,028.00           |
| 799-68900-117-40417          | Medicare - District Share      | \$ 106,619.00          | \$ 101,500.00             | \$ (5,119.00)         |
| 799-68900-118-40118          | Income Protection              | \$ 4,300.00            | \$ 4,455.00               | \$ 155.00             |
| 799-68900-201-40201          | Employee Insurance             | \$ 1,463,134.00        | \$ 1,438,730.00           | \$ (24,404.00)        |
| 799-68900-202-40202          | Workers Compensation           | \$ 587,174.00          | \$ 688,528.00             | \$ 101,354.00         |
| 799-68900-223-40223          | Unemployment                   | \$ 1,000.00            | \$ 1,500.00               | \$ 500.00             |
| <b>Employee Benefits</b>     |                                | <b>\$ 4,498,142.00</b> | <b>\$ 4,467,741.00</b>    | <b>\$ (30,401.00)</b> |
| 799-68900-310-50310          | Legal                          | \$ 30,000.00           | \$ 30,000.00              | \$ -                  |
| 799-68900-311-50311          | Acctng/Audit                   | \$ 62,000.00           | \$ 22,000.00              | \$ (40,000.00)        |
| 799-68900-312-50312          | Recruitment                    | \$ 25,000.00           | \$ 25,000.00              | \$ -                  |
| 799-68900-313-50313          | Consulting                     | \$ 42,500.00           | \$ 42,500.00              | \$ -                  |
| 799-68900-347-50347          | Professional Contract Services | \$ 75,000.00           | \$ 320,000.00             | \$ 245,000.00         |
| 799-68900-350-50350          | Other-Prof/Tech                | \$ 9,500.00            | \$ 40,460.00              | \$ 30,960.00          |
| <b>Professional Services</b> |                                | <b>\$ 244,000.00</b>   | <b>\$ 479,960.00</b>      | <b>\$ 235,960.00</b>  |

Sonoma Valley Fire District  
 Approved Budget Fiscal Year 2021-2022



| Account Number           | Description                            |    | Final Budget<br>2020-2021 | Approved Budget 2021-<br>2022 | Increase<br>(Decrease) |
|--------------------------|--|----|---------------------------|-------------------------------|------------------------|
| 799-68900-401-60401      | Utilities                              | \$ | 90,900.00                 | \$ 90,900.00                  | \$ -                   |
| 799-68900-403-60403      | Custodial                              | \$ | 25,000.00                 | \$ 30,000.00                  | \$ 5,000.00            |
| 799-68900-404-60404      | Repair & Mainte                        | \$ | 95,000.00                 | \$ 100,000.00                 | \$ 5,000.00            |
| 799-68900-406-60406      | Rental-Equipmen                        | \$ | 4,000.00                  | \$ 3,700.00                   | \$ (300.00)            |
| 799-68900-407-60407      | Contract Services / Property Related   | \$ | 312,579.00                | \$ 100,000.00                 | \$ (212,579.00)        |
| 799-68900-420-60420      | Building Maintenance                   | \$ | 55,000.00                 | \$ 60,000.00                  | \$ 5,000.00            |
| <b>Property Services</b> |  | \$ | <b>582,479.00</b>         | \$ <b>384,600.00</b>          | \$ <b>(197,879.00)</b> |
| 799-68900-450-60450      | Dues & Subscriptions                   | \$ | -                         | \$ 20,000.00                  | \$ 20,000.00           |
| 799-68900-451-60451      | Insurance Property / Liability         | \$ | 75,000.00                 | \$ 173,762.00                 | \$ 98,762.00           |
| 799-68900-452-60452      | Communications                         | \$ | 40,000.00                 | \$ 47,000.00                  | \$ 7,000.00            |
| 799-68900-453-60453      | Publications and Notices & Advertising | \$ | 1,500.00                  | \$ 2,000.00                   | \$ 500.00              |
| 799-68900-454-60454      | Printing & Bind                        | \$ | 1,500.00                  | \$ 1,500.00                   | \$ -                   |
| 799-68900-455-60455      | Travel/ Mileage Reimbursement          | \$ | -                         | \$ 5,000.00                   | \$ 5,000.00            |
| 799-68900-456-60456      | Memberships                            | \$ | 5,000.00                  | \$ -                          | \$ (5,000.00)          |
| 799-68900-457-60457      | Training/Conferences                   | \$ | 65,000.00                 | \$ 81,900.00                  | \$ 16,900.00           |
| 799-68900-460-60460      | Permit/Fees/Tax/LAFCO                  | \$ | 3,035.00                  | \$ 25,566.00                  | \$ 22,531.00           |
| <b>Operations</b>        |  | \$ | <b>191,035.00</b>         | \$ <b>356,728.00</b>          | \$ <b>165,693.00</b>   |
| 799-68900-501-70501      | Minor Supplies / Equipment             | \$ | 35,500.00                 | \$ 30,000.00                  | \$ (5,500.00)          |
| 799-68900-505-70505      | Fuel                                   | \$ | 70,000.00                 | \$ 95,000.00                  | \$ 25,000.00           |
| 799-68900-507-70507      | Books & Periodicals                    | \$ | 3,500.00                  | \$ 3,500.00                   | \$ -                   |
| 799-68900-508-70508      | Safety Clothing / Uniforms             | \$ | 55,000.00                 | \$ 87,000.00                  | \$ 32,000.00           |
| 799-68900-540-70540      | Rents / Leases                         | \$ | 11,500.00                 | \$ 5,600.00                   | \$ (5,900.00)          |
| 799-68900-550-70550      | Major Equipment / EMS Supplies         | \$ | 90,000.00                 | \$ 150,000.00                 | \$ 60,000.00           |

Sonoma Valley Fire District  
 Approved Budget Fiscal Year 2021-2022



| Account Number                           | Description                            |    | Final Budget<br>2020-2021 | Approved Budget 2021-<br>2022 | Increase<br>(Decrease) |
|--|--|----|---------------------------|-------------------------------|------------------------|
| 799-68900-551-70551                      | Major Equipment / Fire Supplies        | \$ | 40,000.00                 | \$ 60,000.00                  | \$ 20,000.00           |
| 799-68900-604-70604                      | Machinery, Shop Tools & Equip          | \$ | -                         | \$ 10,000.00                  | \$ 10,000.00           |
| 799-68900-702-70702                      | Engineering Design                     | \$ | 10,000.00                 | \$ 10,000.00                  | \$ -                   |
| 799-68900-703-70703                      | Construction Materials                 | \$ | 100,000.00                | \$ 100,000.00                 | \$ -                   |
| <b>Supplies</b>                          |  | \$ | <b>415,500.00</b>         | \$ <b>551,100.00</b>          | \$ <b>135,600.00</b>   |
| 799-68900-750-70750                      | Transfer to Long Term Building Reserve | \$ | 125,000.00                | \$ <b>125,000.00</b>          | \$ -                   |
| 799-68900-760-70760                      | Transfer to Equipment Reserve          | \$ | 355,000.00                | \$ <b>355,000.00</b>          | \$ -                   |
| 799-68900-770-70770                      | Transfer to Operating Reserve          | \$ | 498,112.00                | \$ <b>601,246.00</b>          | \$ 103,134.00          |
| <b>Capital Assets</b>                    |  | \$ | <b>978,112.00</b>         | \$ <b>1,081,246.00</b>        | \$ <b>103,134.00</b>   |
| 799-68900-606-70606                      | Software                               | \$ | 20,000.00                 | \$ 50,000.00                  | \$ 30,000.00           |
| 799-68900-607-70607                      | Computer Equipment / Maintenance       | \$ | 25,000.00                 | \$ 25,000.00                  | \$ -                   |
| <b>Software &amp; Computer Equipment</b> |  | \$ | <b>45,000.00</b>          | \$ <b>75,000.00</b>           | \$ <b>30,000.00</b>    |
| <b>Expense Totals</b>                    |  | \$ | <b>15,002,685.00</b>      | \$ <b>15,686,225.00</b>       | \$ <b>683,540.00</b>   |

Sonoma Valley Fire District  
Final Budget Fiscal Year 2024-2025



| Account Number              | Description   | Final Budget<br>2022-2023 | Final Budget<br>2023-2024 | Final Budget<br>2024-2025 | Increase<br>(Decrease) From<br>FY23-24 to FY24-25 |
|-----------------------------|---|---------------------------|---------------------------|---------------------------|---|
| <b>Revenue Budget</b>       |   |                           |                           |                           |   |
| 799-30010                   | Property Tax Revenue  | \$ 6,789,598.00           | \$ 7,259,528.00           | \$ 7,549,909.00           | \$ 290,381.00                                     |
| 799-30011                   | Property Taxes - Unsecured  | \$ 201,909.00             | \$ 212,004.00             | \$ 212,004.00             | \$ -  |
| 799-30012                   | RDA Pass Through (AB 1290 / RPTTF)  | \$ 94,637.00              | \$ 110,000.00             | \$ 110,000.00             | \$ -  |
| 799-30012                   | Residual (RPTTF)  | \$ 200,000.00             | \$ 200,000.00             | \$ 200,000.00             | \$ -  |
| 799-30014                   | Property Taxes-Supplemental   | \$ 96,840.00              | \$ 96,840.00              | \$ 96,840.00              | \$ -  |
| 799-30015                   | Property Tax - HOPTR  | \$ 37,174.00              | \$ 35,380.00              | \$ 35,380.00              | \$ -  |
| 799-30016                   | County Collection Fee   | \$ (65,941.00)            | \$ (78,200.00)            | \$ (81,328.00)            | \$ (3,128.00)                                     |
| 799-30017                   | Redevelopment Increment   | \$ (480,270.00)           | \$ (506,838.00)           | \$ (506,838.00)           | \$ -  |
| 799-30018                   | Direct Charges  | \$ 2,086,940.00           | \$ 2,352,732.50           | \$ 2,422,033.30           | \$ 69,300.80                                      |
| 799-30030                   | Measure H- SVFD   | \$ -                      | \$ -                      | \$ 2,496,000.00           | \$ 2,496,000.00                                   |
| 799-30110                   | Fire Plan Check Fee   | \$ -                      | \$ 30,000.00              | \$ 30,000.00              | \$ -  |
| 799-30112                   | Fire Development Impact Fee   | \$ -                      | \$ 58,073.24              | \$ 46,244.53              | \$ (11,828.71)                                    |
| 799-30116                   | Fire Inspection & Processing Fee  | \$ 55,000.00              | \$ 30,000.00              | \$ 30,000.00              | \$ -  |
| 799-30120                   | Mayacamas Supplemental Payment  | \$ 134,000.00             | \$ 200,000.00             | \$ 220,452.00             | \$ 20,452.00                                      |
| 799-30600                   | Interest Income (MMS/CAClass)   | \$ -                      | \$ 33,000.00              | \$ 33,000.00              | \$ -  |
| 799-31108                   | Special Fire Svs-State Reimbursement                                      | \$ -                      | \$ -                      | \$ -                      | \$ -  |
| 799-31107                   | Workers Compensation Reimbursement  | \$ -                      | \$ -                      | \$ -                      | \$ -  |
| 799-31407                   | Mechanic Services   | \$ 1,500.00               | \$ -                      | \$ -                      | \$ -  |
| 799-31408                   | Kenwood Contract  | \$ -                      | \$ 838,057.00             | \$ 2,050,000.00           | \$ 1,211,943.00                                   |
| 799-31409                   | Contract for Fire Services (City of Sonoma)                               | \$ 5,942,697.00           | \$ 6,773,054.93           | \$ 6,516,433.23           | \$ (256,621.70)                                   |
| 799-31410                   | Measure H- City Portion (minimum staffing & prevention inspector)         | \$ -                      | \$ -                      | \$ 566,400.00             | \$ 566,400.00                                     |
| 799-31514                   | Grant Revenue   | \$ 639,924.00             | \$ -                      | \$ 20,000.00              | \$ 20,000.00                                      |
| 799-35004                   | Reimbursement (Misc. items )  | \$ 371,698.00             | \$ 10,000.00              | \$ 10,000.00              | \$ -  |
| 799-35005                   | Other- Misc Rev (IEC funds, record requests, Cal Card Rebate, Land Lease) | \$ 16,900.00              | \$ 18,000.00              | \$ 24,000.00              | \$ 6,000.00                                       |
| 799-37201                   | Transfer from Fund Balance- Sta 5 Seismic Retrofit & Sta 3/5 Solar        | \$ -                      | \$ 975,481.00             | \$ -                      | \$ (975,481.00)                                   |
| 799-38000                   | Contract for Services - SDC   | \$ 562,584.00             | \$ 512,100.00             | \$ 512,100.00             | \$ -  |
| <b>Charges for Services</b> |   | <b>\$ 16,685,190.00</b>   | <b>\$ 19,159,212.67</b>   | <b>\$ 22,592,630.06</b>   | <b>\$ 3,433,417.39</b>                            |
| <b>Revenue Totals</b>       |   | <b>\$ 16,685,190.00</b>   | <b>\$ 19,159,212.67</b>   | <b>\$ 22,592,630.06</b>   | <b>\$ 3,433,417.39</b>                            |

Sonoma Valley Fire District  
Final Budget Fiscal Year 2024-2025



| Account Number               | Description                    | Final Budget<br>2022-2023 | Final Budget<br>2023-2024 | Final Budget<br>2024-2025 | Increase<br>(Decrease) From<br>FY23-24 to FY24-25 |
|------------------------------|--------------------------------|---------------------------|---------------------------|---------------------------|---|
| <b>Expense Budget</b>        |                                |                           |                           |                           |   |
| 799-40110                    | Regular Employee               | \$ 7,812,731.00           | \$ 8,747,380.00           | \$ 10,775,503.00          | \$ 2,028,123.00                                   |
| 799-40119                    | District Board                 | \$ 5,000.00               | \$ 5,000.00               | \$ 5,000.00               | \$ -  |
| 799-40120                    | Part Time Worker Salary        | \$ 310,300.00             | \$ 324,497.67             | \$ 340,722.55             | \$ 16,224.88                                      |
| 799-40130                    | Overtime                       | \$ 1,179,637.00           | \$ 1,179,637.00           | \$ 1,460,250.00           | \$ 280,613.00                                     |
| <b>Salary and Wages</b>      |                                | <b>\$ 9,307,668.00</b>    | <b>\$ 10,256,514.67</b>   | <b>\$ 12,581,475.55</b>   | <b>\$ 2,324,960.88</b>                            |
| 799-40115                    | Retirement                     | \$ 2,413,500.00           | \$ 2,681,000.00           | \$ 3,137,497.00           | \$ 456,497.00                                     |
| 799-40116                    | CalPERS (GLE Contract)         | \$ 60,914.00              | \$ 79,827.00              | \$ 167,148.00             | \$ 87,321.00                                      |
| 799-40417                    | Medicare - District Share      | \$ 130,405.00             | \$ 148,000.00             | \$ 179,220.00             | \$ 31,220.00                                      |
| 799-40118                    | Income Protection              | \$ 4,455.00               | \$ 5,000.00               | \$ 5,000.00               | \$ -  |
| 799-40201                    | Employee Insurance             | \$ 1,522,100.00           | \$ 1,701,700.00           | \$ 2,091,108.00           | \$ 389,408.00                                     |
| 799-40202                    | Workers Compensation           | \$ 825,614.00             | \$ 1,050,000.00           | \$ 1,100,000.00           | \$ 50,000.00                                      |
| 799-40223                    | Unemployment                   | \$ 1,500.00               | \$ 5,000.00               | \$ 5,000.00               | \$ -  |
| <b>Employee Benefits</b>     |                                | <b>\$ 4,958,488.00</b>    | <b>\$ 5,670,527.00</b>    | <b>\$ 6,684,973.00</b>    | <b>\$ 1,014,446.00</b>                            |
| 799-50310                    | Legal                          | \$ 30,000.00              | \$ 30,000.00              | \$ 60,000.00              | \$ 30,000.00                                      |
| 799-50311                    | Acctng/Audit                   | \$ 30,000.00              | \$ 30,000.00              | \$ 30,000.00              | \$ -  |
| 799-50312                    | Recruitment                    | \$ 25,000.00              | \$ 25,000.00              | \$ 35,000.00              | \$ 10,000.00                                      |
| 799-50313                    | Consulting                     | \$ 35,000.00              | \$ 35,000.00              | \$ 35,000.00              | \$ -  |
| 799-50347                    | Professional Contract Services | \$ 341,454.00             | \$ 335,000.00             | \$ 340,000.00             | \$ 5,000.00                                       |
| 799-50350                    | Other-Prof/Tech                | \$ 35,000.00              | \$ 35,000.00              | \$ 35,000.00              | \$ -  |
| <b>Professional Services</b> |                                | <b>\$ 496,454.00</b>      | <b>\$ 490,000.00</b>      | <b>\$ 535,000.00</b>      | <b>\$ 45,000.00</b>                               |

Sonoma Valley Fire District  
Final Budget Fiscal Year 2024-2025



| Account Number           | Description                            | Final Budget<br>2022-2023 | Final Budget<br>2023-2024 | Final Budget<br>2024-2025 | Increase<br>(Decrease) From<br>FY23-24 to FY24-25 |
|--------------------------|--|---------------------------|---------------------------|---------------------------|---|
| 799-60401                | Utilities                              | \$ 90,900.00              | \$ 92,000.00              | \$ 105,000.00             | \$ 13,000.00                                      |
| 799-60403                | Custodial                              | \$ 20,000.00              | \$ 20,000.00              | \$ 30,000.00              | \$ 10,000.00                                      |
| 799-60404                | Repair & Mainte                        | \$ 100,000.00             | \$ 150,000.00             | \$ 180,000.00             | \$ 30,000.00                                      |
| 799-60406                | Rental-Equipmen                        | \$ 3,700.00               | \$ 3,700.00               | \$ 2,400.00               | \$ (1,300.00)                                     |
| 799-60407                | Contract Services / Property Related   | \$ 95,000.00              | \$ 324,000.00             | \$ 95,000.00              | \$ (229,000.00)                                   |
| 799-60420                | Building Maintenance                   | \$ 60,000.00              | \$ 69,000.00              | \$ 99,000.00              | \$ 30,000.00                                      |
| <b>Property Services</b> |  | <b>\$ 369,600.00</b>      | <b>\$ 658,700.00</b>      | <b>\$ 511,400.00</b>      | <b>\$ (147,300.00)</b>                            |
| 799-60450                | Dues & Subscriptions                   | \$ 25,000.00              | \$ 20,000.00              | \$ 25,000.00              | \$ 5,000.00                                       |
| 799-60451                | Insurance Property / Liability         | \$ 216,690.00             | \$ 250,816.00             | \$ 286,907.00             | \$ 36,091.00                                      |
| 799-60452                | Communications                         | \$ 47,000.00              | \$ 70,000.00              | \$ 81,000.00              | \$ 11,000.00                                      |
| 799-60453                | Publications and Notices & Advertising | \$ 2,300.00               | \$ 2,000.00               | \$ 2,000.00               | \$ -  |
| 799-60454                | Printing & Bind                        | \$ 1,500.00               | \$ 2,000.00               | \$ 2,000.00               | \$ -  |
| 799-60455                | Travel/ Mileage Reimbursement          | \$ 15,000.00              | \$ 20,000.00              | \$ 25,000.00              | \$ 5,000.00                                       |
| 799-60457                | Training/Conferences                   | \$ 81,900.00              | \$ 82,000.00              | \$ 82,000.00              | \$ -  |
| 799-60460                | Permit/Fees/Tax/LAFCO                  | \$ 26,000.00              | \$ 26,000.00              | \$ 26,000.00              | \$ -  |
| <b>Operations</b>        |  | <b>\$ 415,390.00</b>      | <b>\$ 472,816.00</b>      | <b>\$ 529,907.00</b>      | <b>\$ 57,091.00</b>                               |
| 799-70501                | Minor Supplies / Equipment             | \$ 25,000.00              | \$ 25,000.00              | \$ 25,000.00              | \$ -  |
| 799-70505                | Fuel                                   | \$ 125,000.00             | \$ 125,000.00             | \$ 140,000.00             | \$ 15,000.00                                      |
| 799-70507                | Books & Periodicals                    | \$ 2,000.00               | \$ 2,000.00               | \$ 2,000.00               | \$ -  |
| 799-70508                | Safety Clothing / Uniforms             | \$ 90,000.00              | \$ 110,000.00             | \$ 150,000.00             | \$ 40,000.00                                      |
| 799-70540                | Rents / Leases                         | \$ 3,000.00               | \$ 3,000.00               | \$ 3,000.00               | \$ -  |
| 799-70550                | Major Equipment / EMS Supplies         | \$ 180,000.00             | \$ 180,000.00             | \$ 195,000.00             | \$ 15,000.00                                      |

Sonoma Valley Fire District  
Final Budget Fiscal Year 2024-2025



| Account Number                           | Description                            | Final Budget<br>2022-2023 | Final Budget<br>2023-2024 | Final Budget<br>2024-2025 | Increase<br>(Decrease) From<br>FY23-24 to FY24-25 |
|--|--|---------------------------|---------------------------|---------------------------|---|
| 799-70551                                | Major Equipment / Fire Supplies        | \$ 60,000.00              | \$ 60,000.00              | \$ 60,000.00              | \$ -  |
| 799-70552                                | Fire Prevention Material/Supplies      | \$ -                      | \$ 20,000.00              | \$ 20,000.00              | \$ -  |
| 799-70604                                | Machinery, Shop Tools & Equip          | \$ 10,000.00              | \$ 10,000.00              | \$ 10,000.00              | \$ -  |
| 799-70702                                | Engineering Design                     | \$ -                      | \$ -                      | \$ -                      | \$ -  |
| 799-70703                                | Construction Materials                 | \$ 25,000.00              | \$ 746,935.00             | \$ -                      | \$ (746,935.00)                                   |
| <b>Supplies</b>                          |  | <b>\$ 520,000.00</b>      | <b>\$ 1,281,935.00</b>    | <b>\$ 605,000.00</b>      | <b>\$ (676,935.00)</b>                            |
| 799-70750                                | Transfer to Long Term Building Reserve | \$ 100,000.00             | \$ -                      | \$ 597,487.25             | \$ 597,487.25                                     |
| 799-70760                                | Transfer to Equipment Reserve          | \$ 300,000.00             | \$ 278,720.00             | \$ 497,387.26             | \$ 218,667.26                                     |
| 799-70770                                | Transfer to Operating Reserve          | \$ 167,590.00             | \$ -                      | \$ -                      | \$ -  |
| <b>Capital Assets</b>                    |  | <b>\$ 567,590.00</b>      | <b>\$ 278,720.00</b>      | <b>\$ 1,094,874.51</b>    | <b>\$ 816,154.51</b>                              |
| 799-70606                                | Software                               | \$ 25,000.00              | \$ 25,000.00              | \$ 25,000.00              | \$ -  |
| 799-70607                                | Computer Equipment / Maintenance       | \$ 25,000.00              | \$ 25,000.00              | \$ 25,000.00              | \$ -  |
| <b>Software &amp; Computer Equipment</b> |  | <b>\$ 50,000.00</b>       | <b>\$ 50,000.00</b>       | <b>\$ 50,000.00</b>       | <b>\$ -</b>                                       |
| <b>Expense Totals</b>                    |  | <b>\$ 16,685,190.00</b>   | <b>\$ 19,159,212.67</b>   | <b>\$ 22,592,630.06</b>   | <b>\$ 3,433,417.39</b>                            |

| Account Code | Account Title                                   | YTD Budget \$ - |               | YTD Budget Variance - Original |
|--------------|---|-----------------|---------------|--------------------------------|
|              |   | Original        | YTD Actual    |                                |
| 30010        | Property Taxes - Secured                        | 7,549,908.00    | 7,515,994.71  | 366,085.71                     |
| 30011        | Property Taxes - Unsecured                      | 212,004.00      | 238,078.14    | 26,074.14                      |
| 30012        | RDA pass through- AB1290/RPTTF                  | 310,000.00      | 517,472.08    | 207,472.08                     |
| 30014        | Property Taxes- Supplemental                    | 96,840.00       | 221,225.78    | 124,385.78                     |
| 30015        | Property Tax - HOPTR                            | 35,380.00       | 32,507.53     | (2,872.47)                     |
| 30016        | County Collection Fee                           | (81,328.00)     | (82,131.00)   | (803.00)                       |
| 30017        | Prop Tax-RDA Increment                          | (506,838.00)    | (568,347.60)  | (61,509.60)                    |
| 30018        | Direct Charges- Special Tax                     | 2,422,033.30    | 2,400,893.93  | (21,139.37)                    |
| 30030        | Measure H- SVFD                                 | 2,496,000.00    | 1,568,838.57  | (927,161.43)                   |
| 30110        | District- Fire Plan Check Fees                  | 30,000.00       | 103,576.46    | 73,576.46                      |
| 30112        | Fire Development Impact Fee                     | 46,244.53       | 273,891.38    | 227,646.85                     |
| 30116        | Fire Inspection & Processing                    | 30,000.00       | 61,397.72     | 31,397.72                      |
| 30120        | Sonoma County Supplemental Payment              | 220,452.00      | 220,452.00    | 0.00                           |
| 30600        | Interest Income                                 | 33,000.00       | 204,917.85    | 171,917.85                     |
| 31107        | Workers Comp Reimb.                             | 0.00            | 108,238.12    | 108,238.12                     |
| 31108        | Special Fire Svs- State Reimb                   | 0.00            | 2,439,079.17  | 2,439,079.17                   |
| 31408        | Kenwood Contract                                | 2,050,000.00    | 2,076,095.04  | 26,095.04                      |
| 31409        | Contract For Fire Services-                     | 6,516,433.23    | 6,516,433.23  | 0.00                           |
| 31410        | Measure H- City of Sonoma                       | 566,400.00      | 356,005.67    | (210,394.33)                   |
| 31514        | Grant Revenue                                   | 20,000.00       | 104,575.00    | 84,575.00                      |
| 35002        | Association Contributions                       | 0.00            | 377.35        | 377.35                         |
| 35003        | Vegetation Management Reimbursements            | 0.00            | 94,914.38     | 94,914.38                      |
| 35004        | Reimbursements                                  | 10,000.00       | 376,031.63    | 366,031.63                     |
| 35005        | Other - Miscellaneous Revenues                  | 24,000.00       | 34,653.27     | 10,653.27                      |
| 35014        | Dividend Distribution Charges for Services- SDC | 0.00            | 34,626.26     | 34,626.26                      |
| 38000        |   | 512,100.00      | 526,681.00    | 14,581.00                      |
|              |   | 22,592,630.06   | 25,776,477.67 | 3,183,847.61                   |
|              |   |                 |               | 0.00                           |
|              | Revenues  | 25,776,477.67   | 20,354,061.01 |                                |
|              | Expenses  | 26,767,990.32   | 19,855,307.00 |                                |
|              |   | (991,512.65)    |               | 98%                            |

| Account Code | Account Title                      | YTD Budget \$ - |               | YTD Budget Variance - Original |
|--------------|------------------------------------|-----------------|---------------|--------------------------------|
|              |                                    | Original        | YTD Actual    |                                |
| 4011         | Regular Employees                  | 10,775,503.00   | 10,302,111.54 | 473,391.46                     |
| 4011         | Retirement (District Share)        | 3,137,497.00    | 3,143,278.30  | (5,781.30)                     |
| 4011         | CalPERS (GLE Contract)             | 167,148.00      | 167,148.00    | 0.00                           |
| 4011         | Income Protection                  | 5,000.00        | 4,480.00      | 520.00                         |
| 4011         | District Board                     | 5,000.00        | 2,000.00      | 3,000.00                       |
| 4012         | Vol Worker Salary                  | 340,722.55      | 362,695.84    | (21,973.29)                    |
| 4013         | Overtime                           | 1,460,250.00    | 2,705,424.12  | (1,245,174.12)                 |
| 4013         | OES- salaries                      | 0.00            | 1,255,466.10  | (1,255,466.10)                 |
| 4013         | Kenwood Contract                   | 0.00            | 0.00          | 0.00                           |
| 4020         | Employee Ins. - District Share     | 2,091,108.00    | 1,936,331.54  | 154,776.46                     |
| 4020         | Workers Comp                       | 1,100,000.00    | 1,017,487.00  | 82,513.00                      |
| 4022         | Unemployment                       | 5,000.00        | 0.00          | 5,000.00                       |
| 4041         | Medicare (District Share)          | 179,220.00      | 214,350.66    | (35,130.66)                    |
| 5031         | Legal                              | 60,000.00       | 43,765.25     | 16,234.75                      |
| 5031         | Accounting/Audit                   | 30,000.00       | 22,750.00     | 7,250.00                       |
| 5031         | Recruitment                        | 35,000.00       | 15,388.31     | 19,611.69                      |
| 5031         | Consulting                         | 35,000.00       | 23,140.86     | 11,859.14                      |
| 5034         | Contract Professional Services     | 340,000.00      | 282,533.54    | 57,466.46                      |
| 5035         | Other-Prof/Tech                    | 35,000.00       | 136,962.67    | (101,962.67)                   |
| 6040         | Utilities                          | 105,000.00      | 98,395.03     | 6,604.97                       |
| 6040         | Custodial                          | 30,000.00       | 49,083.77     | (19,083.77)                    |
| 6040         | Repair & Maint                     | 180,000.00      | 259,790.38    | (79,790.38)                    |
| 6040         | Rental-Equipment                   | 2,400.00        | 3,927.17      | (1,527.17)                     |
| 6040         | Contract Svc/Property Related      | 95,000.00       | 53,897.31     | 41,102.69                      |
| 6042         | Buildings & Grounds                | 99,000.00       | 107,958.78    | (8,958.78)                     |
| 6045         | Dues & Subscriptions               | 25,000.00       | 19,907.41     | 5,092.59                       |
| 6045         | Insurance- Property/Liability      | 286,907.00      | 287,286.00    | (379.00)                       |
| 6045         | Communications                     | 81,000.00       | 103,484.57    | (22,484.57)                    |
| 6045         | Publications and Notices           | 2,000.00        | 2,674.76      | (674.76)                       |
| 6045         | Printing & Binding                 | 2,000.00        | 2,920.71      | (920.71)                       |
| 6045         | Travel & Mileage                   | 25,000.00       | 67,144.48     | (42,144.48)                    |
| 6045         | Training/Confer                    | 82,000.00       | 84,156.42     | (2,156.42)                     |
| 6045         | Strike Team Travel/Meals           | 0.00            | 74,127.74     | (74,127.74)                    |
| 6046         | Permit/Fees/Tax                    | 26,000.00       | 85,530.65     | (59,530.65)                    |
| 6048         | Special Consulting Projects        | 0.00            | 34,682.24     | (34,682.24)                    |
| 7050         | General Supplies                   | 25,000.00       | 41,334.64     | (16,334.64)                    |
| 7050         | Fuel                               | 140,000.00      | 128,878.36    | 11,121.64                      |
| 7050         | Books & Periodicals                | 2,000.00        | 1,866.11      | 133.89                         |
| 7050         | Safety Clothing/Uniforms           | 150,000.00      | 210,217.11    | (60,217.11)                    |
| 7054         | Rents/Leases                       | 3,000.00        | 7,523.32      | (4,523.32)                     |
| 7054         | Major Fire/EMS Equipment (over 5K) | 0.00            | 408,755.70    | (408,755.70)                   |
| 7055         | Equipment/EMS Supplies (under 5K)  | 195,000.00      | 373,843.87    | (178,843.87)                   |
| 7055         | Equipment/Fire Supply (under 5K)   | 60,000.00       | 76,664.86     | (16,664.86)                    |
| 7055         | Fire Prevention Materials/Supplies | 20,000.00       | 11,753.92     | 8,246.08                       |
| 7060         | Machinery & Equ                    | 10,000.00       | 1,670.59      | 8,329.41                       |
| 7060         | Software                           | 25,000.00       | 117,717.68    | (92,717.68)                    |
| 7060         | Computer Equip / IT                | 25,000.00       | 38,760.41     | (13,760.41)                    |
| 7070         | Construction/Materials             | 0.00            | 35,435.05     | (35,435.05)                    |
| 7075         | Longterm Bldg                      | 597,487.25      | 2,151,567.02  | (1,554,079.77)                 |
| 7076         | Vehicle Replcmt                    | 497,387.26      | 191,720.53    | 305,666.73                     |
|              |                                    | 22,592,630.06   | 26,767,990.32 | (4,175,360.26)                 |
|              |                                    |                 |               | 0.00                           |

Report Difference 0.00 (991,512.65) (991,512.65)