



COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 6/2/2026

To: Board of Supervisors

Department or Agency Name(s): County Executive's Office

Staff Name and Phone Number: David Guhin, Christel Querijero, Jennifer Larocque, (707) 565-2431

Vote Requirement: Majority

Supervisorial District(s): Countywide

Title:

Measure H Annual Report for Fiscal Year 2024-2025

Recommended Action:

Receive the Measure H Annual Report for Fiscal Year 2024-2025 as approved by the Measure H Oversight Committee.

Executive Summary:

In March 2024, Sonoma County voters approved Measure H, establishing a countywide half-cent sales tax to provide stable, long-term funding for fire protection, paramedic services, wildfire prevention, and disaster response. The tax became operative on October 1, 2024, making FY 24-25 the first partial year of implementation. During FY 24-25, Measure H generated \$46.2 million. After administrative costs, about \$45.7 million was distributed to local fire agencies and designated countywide programs pursuant to the Measure H expenditure plan.

The Measure H Oversight Committee (Committee), which was established by the Measure and provides transparency and ensures fiscal accountability in the expenditure of the tax proceeds, is tasked with reviewing agency annual reports and confirming that expenditures align with the tax's authorized uses, including staffing, vegetation management, equipment, and capital improvements. The Committee is also tasked with ensuring Agencies met the maintenance of effort requirements, demonstrating that Measure H funds expanded, rather than replaced, existing services. After reviewing all agency annual reports, the Committee developed and approved the Measure H Annual Report for Fiscal Year 2024-2025, which is being presented with this item. The Committee will continue to work with agencies to support transparent reporting and ongoing oversight.

Discussion:

Background

In March 2024, Sonoma County voters approved Measure H, the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Initiative (Ordinance), with 61.71 percent voter approval. The Ordinance established a countywide one-half cent transactions and use tax to provide stable, long-term funding for local fire protection, paramedic services, wildfire prevention, and disaster response. The tax is expected to generate approximately \$60 million annually and is allocated to local fire agencies and designated countywide programs (Agencies) according to the Expenditure Plan in the Ordinance. The tax became operative on October 1, 2024, making FY 24-25 the first, partial fiscal year in which revenues were

collected and distributed.

The Measure H Oversight Committee

The Ordinance requires an independent Committee to provide transparency and fiscal accountability for revenues generated by the tax. The Committee was [established by the Board of Supervisors \(Board\) on January 14, 2025](https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=7085820&GUID=12C03924-4551-479E-A16B-450D651EA4A4&Options=&Search=>) <<https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=7085820&GUID=12C03924-4551-479E-A16B-450D651EA4A4&Options=&Search=>>> and [members were appointed to the Committee on May 13, 2025](https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=7374152&GUID=C4439F08-88A2-4327-A66D-8B867379FAEE&Options=&Search=>) <<https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=7374152&GUID=C4439F08-88A2-4327-A66D-8B867379FAEE&Options=&Search=>>>. The County Executive's Office staffs the Committee. Responsibilities of the Committee include reviewing the receipt and expenditure of the revenue from the tax to evaluate whether spending is consistent with the Ordinance.

Agency Annual Reports

The Ordinance requires that Agencies receiving Measure H funds must submit an annual report to the Committee, which must include the amount of tax revenue received for the past fiscal year and how it was allocated, in addition to the Agency's most recent audit, annual budget, and/or other independent financial review, if available. All Agency annual reports submitted to the Committee can be found on the [Measure H webpage](https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/strategic-initiatives/fire-services-project/measure-h/annual-reports) <<https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/strategic-initiatives/fire-services-project/measure-h/annual-reports>>.

Comprehensive Annual Report

The Committee compiles the information submitted in the Agency annual reports into a Comprehensive Annual Report (Attachment A: Measure H Annual Report) that is presented to the Board. While the Ordinance requires Agencies to submit annual reports to the Committee, presentation of the Comprehensive Annual Report (Report) to the Board as a written consent item is required by the Committee bylaws, which were approved by the Board on November 4, 2025.

From September 2025 through April 2026, the Committee met five times to support development of the Report. Activities included establishing Committee bylaws documenting duties, membership, and meeting requirements; reviewing Agency annual reports and requesting follow-up information as needed; discussing themes and findings identified in Agency reports; reviewing the Report outline and draft; and approving the final Report.

The Report shows that during FY 24-25, Measure H generated approximately \$46.2 million in total revenue, including tax receipts and interest earnings, reflecting partial-year collection following the October 1, 2024 operative date. After administrative costs, about \$45.7 million was distributed to Agencies. Agencies reported approximately \$17.8 million in expenditures during the fiscal year in categories authorized by the Ordinance, including firefighter hiring, vegetation management, apparatus and equipment purchases, facility planning, and regional coordination. In the first year, Agencies hired personnel to improve service levels, including approximately 77 firefighter positions countywide, and advanced vegetation management and wildfire risk reduction efforts, as well as capital improvement projects at multiple stations. Implementation of staffing and capital investments was generally phased, consistent with partial-year revenues. Agencies reported meeting the maintenance of effort requirement, indicating that Measure H funds expanded services rather than replaced existing funding. The Report also highlights achievements of each Agency.

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As part of its first-year review, the Committee discussed parity increases and administrative costs to support consistent evaluation of expenditures. As Measure H moves beyond its first year of implementation, the Committee will continue working with agencies to support transparent reporting and review of Measure H revenues and expenditures.

Racial Equity:

Was this item identified as an opportunity to apply the Racial Equity Toolkit?

No

Prior Board Actions:

November 4, 2025 - Adopted bylaws to govern the Measure H Oversight Committee.

October 14, 2025 - Received an update submitted by the Sonoma County Fire Chiefs Association regarding Measure H activities.

May 13, 2025 - Approved appointments to the Measure H Oversight Committee.

January 14, 2025 - Adopted a resolution creating the Measure H Oversight Committee.

September 26, 2023 - Adopted a resolution submitting the Improved and Enhanced Local Fire Protection, Paramedic Services, and Disaster Response Initiative and Sales Tax Petition to the voters of Sonoma County.

September 12, 2023 - Accepted the certificate of sufficiency for the Improved and Enhanced Local Fire Protection, Paramedic Services, and Disaster Response Initiative and Sales Tax Petition.

FISCAL SUMMARY

Narrative Explanation of Fiscal Impacts:

Administrative costs associated with Measure H may be paid from Measure H revenues, as authorized by the Ordinance. In FY 24-25, County department and contractor costs totaled \$7,136 and were primarily related to overseeing revenue collections and disbursements and contractor services for revenue projections. County administrative costs will increase in FY 25-26 due to implementation of the Committee, including County Counsel and contract services associated with development of the Report.

Narrative Explanation of Staffing Impacts (If Required):

None

Attachments:

Attachment A: Measure H Annual Report

Related Items "On File" with the Clerk of the Board:

None