

**MEASURE O FUND
FY 23-24 SPENDING**

DESCRIPTION	BUDGET		YTD		BALANCE	
					REMAIN	% EXPENDED
Permanent Salaries	\$ 1,574,451	\$	1,078,164	\$	496,287	68%
Group Insurance-Active	\$ 119,573	\$	118,346	\$	1,227	99%
Group Insurance-Retiree	\$ 83,500	\$	80,391	\$	3,109	96%
CCCFPD Dispatch Services	\$ 164,715	\$	170,953	\$	(6,238)	104%
Apparatus Lease Payment	\$ 100,000	\$	99,462	\$	538	99%
Bathroom Remodels	\$ 102,300	\$	68,988	\$	33,312	67%
Fire Prevention	\$ 99,000	\$	54,035	\$	44,965	55%
Alerting System	\$ 220,000	\$	201,194	\$	18,806	91%
EMS Training for Personnel	\$ 42,000	\$	31,060	\$	10,940	74%
County Collection Fee	\$ 10,000	\$	9,716	\$	284	97%
TOTAL EXPENDITURES:	\$ 2,515,539	\$	1,912,308	\$	603,231	76%

The proceeds of the special tax funding replacement measure imposed by this Ordinance shall be placed in a special account or fund to be used solely for any lawful purpose permissible to Fire Districts pursuant to California Health and Safety Code §13800 et seq., including but not limited to enhancing the level of fire prevention, emergency fire protection and paramedic response services through increasing staffing levels to operate and maintain the District's fire stations, maintaining and when necessary replacing fire protection and lifesaving equipment and apparatus to optimal levels of function and performance, and to fund capital improvements.

Financial Summary

Measure O Revenues received were \$2,584,327, and total expenditures were \$2,460,372, leaving a fund balance of \$968,134¹.

Measure O funds were used for the following expenses:

Unfunded Actuarial Accrued Liability	\$	1,684,896
Active Employee Medical Premiums	\$	429,230
Retiree Medical Premiums	\$	336,709
County Fees	\$	9,537
TOTAL	\$	2,460,372

Detailed Measure O expenditure information is provided in the Independent Accountant's Report, a copy of which is attached to this Annual Report.

¹ This fund balance is allocated for use in the next fiscal year's Measure O expenses for approximately four months until the Measure O revenues are realized in October.

**Rodeo-Hercules Fire Protection District
2023-24 YTD UNAUDITED FUND BALANCES**

	7800 GENERAL FUND	7812 MEASURE O	7822 HERCULES DIF	8514 RDO DIF	7801 CAPITAL	TOTAL
Fund Balance as of 07/01/2023*	\$ 5,936,839	\$ 968,133	\$ 185,033	\$ 20,612	\$ 117,121	\$ 7,227,738
Revenues	\$ 6,387,605	\$ 2,647,187	\$ 7,938		\$ 2,828	
Expenditures	\$ 6,593,508	\$ 379,406	\$ 9,737		\$ 243,406	
Transfers						
Lease Payment	\$ 99,462	\$ (99,462)				
Fire Prevention	\$ 54,035	\$ (54,035)				
EMS Training	\$ 31,060	\$ (31,060)				
Bathroom Remodel	\$ (68,988)				\$ 68,988	
	\$ 68,988	\$ (68,988)				
Alerting System		\$ (201,194)			\$ 201,194	
Salaries	\$ 1,078,164	\$ (1,078,164)				
TOTAL TRANSFERS	\$ 1,262,721	\$ (1,532,903)	\$ -	\$ -	\$ 270,182	
Real Time Fund balance as of 03/31/24	\$ 6,993,658	\$ 1,703,011	\$ 183,234	\$ 20,612	\$ 146,725	\$ 9,047,240

*Includes Investments in LAIF acct

RHF D FUND DECSRIPTIONS-REVENUE				
7800 GENERAL FUND	7812 MEASURE O	7822 HERCULES DIF	8514 RDO DIF	7801 CAPITAL
Property taxes, benefit assessment, misc. revenue, plan check fees	Measure O Special Tax	Developer Impact Fees collected from Hercules projects	Developer Impact Fees collected from Rodeo projects	Interest from LAIF account

**MEASURE O FUND
FY 24-25 SUGGESTED SPENDING**

DESCRIPTION	GL CODE	BUDGET
24/25 PROJECTED REVENUE	9066	\$ 2,646,544
Permanent Salaries	1011	\$ 1,574,451
Group Insurance-Active	1060	\$ 119,573
Group Insurance-Retiree	1061	\$ 83,500
CCCYPD Dispatch Services	2110	\$ 175,000
Apparatus Lease Payment	2250	\$ 100,000
Fire Prevention	2310	\$ 99,000
EMS Training for Personnel	2477	\$ 42,000
Kitchen Remodels (both stations)	2281	\$ 120,000
County Collection Fee	3530	\$ 10,000
TOTAL EXPENDITURES:		\$ 2,323,524
PROJECTED FUND BALANCE REMAINING		\$ 323,020