



RODEO-HERCULES FIRE PROTECTION DISTRICT
1680 REFUGIO VALLEY ROAD, HERCULES, CALIFORNIA 94547
(510) 799-4561 FAX: (510) 799-0395

REGULAR BOARD MEETING MINUTES
September 9, 2020

1. CALL TO ORDER/ROLL CALL

Directors Present: Prather, Covington, Gabriel, Thorpe (arrived at 7:30 p.m.)

Directors Absent: None

Director Gabriel called the meeting to order at 7:15 p.m.

2. PLEDGE OF ALLEGIANCE (05:04)

3. ANNOUNCEMENTS (05:36)

None.

4. CONFIRMATION OF AGENDA (05:40)

No action.

5. BOARD CORRESPONDENCE (05:52)

None.

6. PUBLIC COMMUNICATIONS (06:02)

Vince Wells-commented regarding Measure X.

7. CONSENT CALENDAR (06:56)

Motion by Director Hill to approve meeting minutes of July 8, 2020 regular meeting, August 1, 2020 Special Meeting, and August 12, 2020 regular meeting, seconded by Director Covington.

ROLL CALL VOTE:

PRATHER:	Abstain
COVINGTON:	Yes
GABRIEL:	Yes
HILL:	Yes
THORPE:	Absent

Motion passed. 4-1-1.

8. APPROPRIATIONS LIMIT (16:24)

Motion by Director Covington to adopt Appropriations Limit for fiscal year 2020-21, seconded by Director Hill.

ROLL CALL VOTE:

PRATHER: Yes
COVINGTON: Yes
GABRIEL: Yes
HILL: Yes
THORPE: Yes

Motion passed. 5-0.

9. STRATEGIC PLANNING (ACTION ITEM) (21:30)

A. Municipal Resource Group-Contract for Services

Director Hill made a motion to direct Fire Chief to enter into a Future Service Demand Assessment with Municipal Resource Group, not to exceed \$15,000.00; seconded by Director Covington. After discussion, Director Covington rescinded his second. Director Gabriel seconded motion.

Public Comment: Jerry Short
Vince Wells

ROLL CALL VOTE:

PRATHER: Yes
COVINGTON: No
GABRIEL: Yes
HILL: Yes
THORPE: Yes

Motion passed. 4-1.

B. Formulate Schedule of Future Strategic Planning Workshops

Item tabled pending MRG response.

10. DISCUSSION AND POSSIBLE ACTION ITEM: RESERVE FUNDS FOR EQUIPMENT AND APPARATUS (1:19:20)

Direction to staff to bring back to future board meeting.

11. FIRE CHIEF REPORT (1:31:33)

No action taken.

12. STAFF REPORTS (1:42:04)

None.

13. BOARD MEMBER REPORTS (1:47:04)

LAFCO: Meeting canceled.

14. MEASURE O OVERSIGHT COMMITTEE REPORT (1:47:12)

Next meeting is September 16, 2020.

15. AD HOC BOARD COMMITTEE REPORTS (1:47:37)

- a. Reserve Program ad hoc committee (Prather & Thorpe)-none.
- b. Strategic Planning ad hoc committee (Gabriel & Prather)-none.

16. LOCAL 1230 CORRESPONDENCE (1:48:08)

Jerry Short commented regarding Measure X.

Vince Wells commented regarding staffing during wildfires.

17. ADJOURN TO CLOSED SESSION (1:54:11)

Adjourn to closed session at 9:05 p.m.

18. CLOSED SESSION-Public Employee Performance Evaluation

19. RECOVENE IN OPEN SESSION/CLOSED SESSION REPORT OUT

No reportable action.

20. REQUESTS FOR FUTURE AGENDA ITEMS

(Directors Prather and Thorpe not present for remainder of meeting).

- Poll for special meeting regarding Measure X

21. ADJOURNMENT

Meeting adjourned at 9:46 p.m.

Audio from this board meeting can be heard at www.rhfd.org
Number in parenthesis is time stamp where agenda item begins.

7800| General Fund Rodeo Hercules Fire District Transmittal Report

September 2020

Date	Num	Name	Memo	Account	Amount
09/01/2020	SEPT2020	Health Care Dental	September 2020	1060 · Group Insurance	-2,911.42
09/01/2020	SEPT2020	The Standard	September 2020	1060 · Group Insurance	-550.00
09/01/2020	W4102379UI	American Messaging	September 2020	2110 · Communications	-50.41
09/01/2020	23135	IEDA INC	September 2020	2310 · Professional/Specialized Servic	-1,642.00
09/02/2020	09102020	First Net	08/03-09/02	2110 · Communications	-211.83
09/03/2020	263304194	Staples	Office Supplies	2100 · Office Expenses	-22.55
09/03/2020	E0038551	GSA	Medical Supplies	2140 · Medical Supplies	-110.16
09/03/2020	09020202	Stamps.com	Postage	2100 · Office Expenses	-100.00
09/03/2020	76SEPT	Comcast	Station 76-08/13-09/12	2110 · Communications	-130.01
09/03/2020	467586	California Department of Justice	Pre-Employment Livescan	2310 · Professional/Specialized Servic	-32.00
09/04/2020	14423161036	Stamps.com	Stamps.com	2100 · Office Expenses	-97.77
09/07/2020	97.98CR	Stamps.com	Stamps.com CR	2100 · Office Expenses	96.98
09/08/2020	10		August SUI	1063 · Unemployment Insurance	-309.47
09/08/2020	9901547156	Staples	Toner	2100 · Office Expenses	-125.05
09/08/2020	39962345	Zoom	September 2020	2100 · Office Expenses	-69.98
09/10/2020	4017223667-03	P.G.&E.	Station 76-08/10-09/08	2120 · Utilities	-297.66
09/10/2020	9862622380	Verizon Wireless	08/11-09/	2110 · Communications	-19.06
09/10/2020	INV421568	LN Curtis & Sons	Hose	2474 · Firefighting Supplies	-2,349.00
09/14/2020	91603030	Air Exchange	Relay Thermal	2270 · Repairs & Services of Equipment	-849.71
09/14/2020	5183799518-09	P.G.&E.	Station 75-08/11-09/09	2120 · Utilities	-339.04
09/15/2020	9105178422	Airgas USA, LLC	Medical Oxygen	2140 · Medical Supplies	-119.46
09/15/2020	9105178423	Airgas USA, LLC	Medical Oxygen	2140 · Medical Supplies	-118.91
09/15/2020	17693416	Bay Alarm	Station 76-10/01/20-01/01/21	2120 · Utilities	-120.00
09/15/2020	17693767	Bay Alarm	Station 75-10/01/20-01/01/21	2120 · Utilities	-180.75
09/15/2020	13324354	McKesson Medical	Medical Supplies	2140 · Medical Supplies	-103.22
09/16/2020	2020-21-077	Alameda County Fire Department	Parts Order	2271 · Central Garage Maintenance	-677.77
09/16/2020	2020-21-076	Alameda County Fire Department	E75-Inspection and Maintenance	2271 · Central Garage Maintenance	-3,989.43
09/16/2020	1888920692-09	P.G.&E.	Station 75-08/12-09/10	2120 · Utilities	-23.10
09/18/2020	155459	FASIS	4850 Reimbursement	1011 · Permanent Salaries	2,598.86
09/18/2020	155349	FASIS	4850 Reimbursement	1011 · Permanent Salaries	2,598.86
09/18/2020	155286	FASIS	4850 Reimbursement	1011 · Permanent Salaries	2,502.76
09/18/2020	155675	FASIS	4850 Reimbursement	1011 · Permanent Salaries	2,227.60

7800| General Fund Rodeo Hercules Fire District Transmittal Report

September 2020

09/18/2020	155649	FASIS	4850 Reimbursement	1011 · Permanent Salaries	1,966.46
09/18/2020		Standard Insurance Company	October 2020	1060 · Group Insurance	-550.00
09/21/2020	3436701118	Staples	Office Supplies	2100 · Office Expenses	-83.73
09/21/2020	9863311565	Verizon Wireless	087/22-09/21	2110 · Communications	-532.48
09/21/2020	16		COVID TEST Reimbursement	2140 · Medical Supplies	-50.00
09/21/2020	16		COVID Reimbursement-Quarantine	2140 · Medical Supplies	-50.00
09/23/2020	INV13934	Target Solutions	10/15/20-10/14/21	2310 · Professional/Specialized Servic	-1,600.00
09/24/2020	226586	JW Enterprises	October 2020	2281 · Maintenance of Buildings	-359.00
09/25/2020	8		Reverse 8-31 SUI Charge	1063 · Unemployment Insurance	324.10
09/25/2020	203290974	Orkin	Station 76	2281 · Maintenance of Buildings	-128.15
09/25/2020	9173373209-10	P.G.&E.	Station 75-08/22-09/22	2120 · Utilities	-56.75
09/26/2020	965664324-205	Sprint	08/23-09/22	2110 · Communications	-333.59
09/28/2020	83788600	Bound Tree	Medical Supplies	2140 · Medical Supplies	-167.90
09/28/2020	REBATE	Bound Tree	Naloxone Rebate	2140 · Medical Supplies	60.00
09/28/2020	75-julsept	EBMUD	75-07/23-09/22/2020	2120 · Utilities	-199.26
09/28/2020	75-JUL-SEP	EBMUD	Station 75-07/23-09/22	2120 · Utilities	-289.34
09/29/2020	2020-21-090	Alameda County Fire Department	E76 Repairs	2271 · Central Garage Maintenance	-595.00
09/30/2020	11		September Payroll	1001 · Holiday Pay	-13,365.10
09/30/2020	11		September Payroll	1011 · Permanent Salaries	-195,817.07
09/30/2020	11		September Payroll	1013 · Temporary Salaries	-4,910.25
09/30/2020	11		September Payroll-FLSA	1014 · Overtime	-4,570.08
09/30/2020	11		September Payroll	1014 · Overtime	-104,188.22
09/30/2020	11		September Payroll	2160 · Clothing & Personal Supplies	-1,110.00
09/30/2020	11		September Payroll	1042 · FICA	-4,703.29
09/30/2020	11		September Payroll	1044 · Retirement	-44,068.38
09/30/2020	11		September Payroll	1063 · Unemployment Insurance	-303.34
09/30/2020	12		SUI RVS Charges	1063 · Unemployment Insurance	298.73
09/30/2020		Fire District Association of California	Event Refund	2477 · Educational Supplies & Courses	345.00
09/30/2020	202694	Office Machine Specialist	Copy Machine	2100 · Office Expenses	-288.19

RODEO HERCULES FIRE PROTECTION DISTRICT
MEMORANDUM

Date: October 28, 2020
To: BOARD OF DIRECTORS
From: BRYAN CRAIG, Fire Chief
Subject: Adoption of the Fire District Benefit Assessment Ordinances

BACKGROUND:

- Citizens wishing to appeal the current Benefit Assessments Ordinances, established in 1987 at \$53.00 and 1993 at \$59.00, totaling \$111.00 per risk unit may appear before the Rodeo Hercules Fire Protection District Board of Directors and show cause.
- Two public notices were published during the month of October notifying residents of Rodeo and Hercules of the appeals process.

RECOMMENDATION:

It is staff's recommendation that if no majority protests occur that the Board re-confirm levying and collection for the Fire District Benefit Assessment Ordinances.

RODEO HERCULES FIRE PROTECTION DISTRICT

MEMORANDUM

Date: October 28, 2020
To: Board of Directors
From: Bryan Craig, Fire Chief *BAC*
Subject: Budget Appropriation of Funds Request

BACKGROUND:

In August 2019, the District applied for an Assistance to Firefighters Grant to purchase two LUCAS Chest compression devices to deliver cardiopulmonary respirations. Unfortunately, due in part to the District's success in securing prior Federal Grants, the District was not awarded this AFG grant.

RECITALS:

The LUCAS chest compression system has a solid base in CPR science and has been evaluated for safety and efficacy in clinical and experimental studies since its launch in 2003. The LUCAS device has shown to increase hands-on times and blood flow to the heart and brain.

BUDGETARY IMPACT:

Category	Approved Budget	New Budget	Difference
2140-Medical Supplies	\$13,320	\$51,321.00	\$38,000.00
TOTAL:	\$13,320	\$51,321.00	\$38,000.00

CONCLUSION:

Overall, revenue and expenditures are as planned and budgeted. In addition, the District is continuously looking to secure other financial resources and continues to remain financially prudent and good stewards of public funding.

RECOMMENDATION:

For the District to stay current in the most up-to-date life-saving technology available to field personnel, it is the staff's recommendation to purchase the LUCAS compression devices. It is staff recommendation that the Board of Directors approves the allocation of \$38,000.00 from the unassigned fund balance to the Medical Supplies program funding for the purchase of two LUCAS Chest compression devices. This is an action item.

**Rodeo Hercules Fire Protection
District**

MEMORANDUM

To: BOARD of DIRECTORS, Rodeo Hercules Fire District
From: Bryan Craig, Fire Chief *BC*
Subject: FIRE CHIEF'S REPORT
Date: October 28, 2020

CCCERA

Contra Costa County Employees Retirement Association;

At its October 14, 2020 meeting, the Retirement Board reviewed the actuary's valuation report for the year ending December 31, 2019, and adopted the recommended employer and employee contribution rates, which will become effective on July 1, 2021. A copy of the December 31, 2019, Actuarial Valuation can be found on CCCERA's website at www.cccera.org under the Actuarial Valuations link.

Reporting: Chief Craig

Labor Relations – Personnel - All COVID-19 safety precautions remain in place. Crew safety and protection remain our most significant concern. Crews are strictly following CDC, County Health, and the Medical Directors' guidelines on personal protective equipment, EMS responses, and decontamination. Personnel currently monitor their health before, when arriving, and during their duty shift. Personal protective equipment supplies and burn rates are monitored and tracked by the department's medical program manager. Crews have now been supplied with washable gowns to try and extend our gown supplies. The District is currently following recommended CDC guidelines in response to employee illness and or exposure to COVID-19. The District now has four employees out on worker's compensation leave, none related to COVID-19. The District presented a conditional offer for a Paramedic position. That conditional offer was accepted, and the individual is currently in a background investigation.

Reporting: Chief Craig

Fire Stations/Training Facility– District offices are now open with specific requirements for all public entering the building. Group training is still suspended, along with public education functions. Telephone calls to the business line have now been routed to Administrative Services Officer Kim Corcoran's cell phone anytime the front office is not staffed. A Measure "O," Senior Exemption Form drop box was installed at the front door of the administrative offices. This drop box is to add convenience for after hour drop off and to assist with social distancing.

Probationary employees are continuing their training and Task Book signoffs.

Reporting: Chief Craig

Facilities – Phase 1 of 4 of the concrete removal and replacement project for Station 76 is complete with the removal and replacement of the driveway. The next phase (Phase 2) will be the resurfacing, expansion, and ADA code adjustments of the parking lot will begin shortly. A Modular Building contractor was hired to complete repairs on the foundation of the classroom.

Reporting: Chief Craig

Grants/Reimbursements – The District is currently submitting Grants to several grant funding opportunities; a more detailed description will be provided at the November Board meeting. The District has submitted its application to FEMA and received authorization to begin the process for submitting for

federal reimbursements.

Reporting: Chief Craig

Incident Activity – Response activity has returned to normal to an above-average call volume. This trend will continue as new development begins to populate. See the attached fire response report for September.

Reporting: Chief Craig

Community Risk Reduction – Company conducted business inspections are currently on hold and will resume in January. The District's website and new Facebook page will continue to be populated with relevant information about the Fire District and current events.

Reporting: Chief Craig

Community /Wildfire Prevention – Fuel reduction and creation of defensible space in the wildland-urban interface areas is complete. Distribution of weed abatement notices to the public as well as all homeowner associations is also completed. Members of the public and Homeowner association that requested in-person inspections of their property are completed. Staff will continue working with homeowners, city officials, homeowner associations, to address wildfire prevention and wildfire risk management.

Reporting: Chief Craig

Fleet Management – The ladder Truck is on schedule for delivery in early December, and the Type 1 Engine is now scheduled for April 2021.

Reporting: Chief Craig

Fiscal Stabilization – The first-quarter financial report will be delivered at the November Board meeting. Staff is training on the new Purchase request software program to replace its current outdated system.

Reporting: Chief Craig

Community Activities –Attended Phillips 66 Community Advisory Panel and Rodeo Municipal Advisory Panel by Zoom meeting. Fire district personnel participated in the City of Hercules Scare Crow contests. City staff will announce the winners based on the public votes in November.

Reporting: Chief Craig

Commendations/Awards/Notables – Service awards as noted in the Agenda.

Reporting: Chief Craig

New Development – Currently, all projects within Hercules meet the state guidelines on essential construction projects. The Hilltown project has been granted permits and will begin site preparation and grading in March 2021. All inspections are now conducted in person.

Reporting: Chief Craig

Incident Type Count Report

Date Range: From 9/1/2020 To 9/30/2020

Selected Station(s): All

Incident

<u>Type</u>	<u>Description</u>	<u>Count</u>	
Station:			
Incident Type is blanks		66	23.40%
Total - incident type left blank		66	100.00%
Total for Station		66	23.40%
Station: 75			
111 - Building fire		2	0.71%
131 - Passenger vehicle fire		3	1.06%
141 - Forest, woods or wildland fire		1	0.35%
142 - Brush, or brush and grass mixture fire		1	0.35%
150 - Outside rubbish fire, other		1	0.35%
151 - Outside rubbish, trash or waste fire		1	0.35%
Total - Fires		9	8.57%
311 - Medical assist, assist EMS crew		1	0.35%
321 - EMS call, excluding vehicle accident with injury		46	16.31%
322 - Vehicle accident with injuries		4	1.42%
324 - Motor vehicle accident with no injuries		2	0.71%
365 - Watercraft rescue		1	0.35%
Total - Rescue & Emergency Medical Service Incidents		54	51.43%
412 - Gas leak (natural gas or LPG)		1	0.35%
Total - Hazardous Conditions (No fire)		1	0.95%
522 - Water or steam leak		1	0.35%
554 - Assist invalid		5	1.77%
Total - Service Call		6	5.71%
611 - Dispatched & cancelled en route		22	7.80%
651 - Smoke scare, odor of smoke		3	1.06%
Total - Good Intent Call		25	23.81%
700 - False alarm or false call, other		4	1.42%
735 - Alarm system sounded due to malfunction		1	0.35%
736 - CO detector activation due to malfunction		1	0.35%
743 - Smoke detector activation, no fire - unintentional		4	1.42%
Total - Fals Alarm & False Call		10	9.52%
Total for Station		105	37.23%
Station: 76			
111 - Building fire		1	0.35%
132 - Road freight or transport vehicle fire		1	0.35%
150 - Outside rubbish fire, other		3	1.06%
Total - Fires		5	4.50%
311 - Medical assist, assist EMS crew		3	1.06%
321 - EMS call, excluding vehicle accident with injury		52	18.44%
322 - Vehicle accident with injuries		1	0.35%
324 - Motor vehicle accident with no injuries		3	1.06%

Incident

<u>Type</u>	<u>Description</u>	<u>Count</u>	
Station: 76 - (Continued)			
Total - Rescue & Emergency Medical Service Incidents		59	53.15%
422 - Chemical spill or leak		1	0.35%
440 - Electrical wiring/equipment problem, other		1	0.35%
Total - Hazardous Conditions (No fire)		2	1.80%
500 - Service Call, other		1	0.35%
531 - Smoke or odor removal		1	0.35%
5410 - Snake problem		2	0.71%
553 - Public service		2	0.71%
554 - Assist invalid		7	2.48%
Total - Service Call		13	11.71%
611 - Dispatched & cancelled en route		18	6.38%
651 - Smoke scare, odor of smoke		4	1.42%
Total - Good Intent Call		22	19.82%
700 - False alarm or false call, other		2	0.71%
730 - System malfunction, other		1	0.35%
733 - Smoke detector activation due to malfunction		1	0.35%
735 - Alarm system sounded due to malfunction		1	0.35%
740 - Unintentional transmission of alarm, other		2	0.71%
743 - Smoke detector activation, no fire - unintentional		3	1.06%
Total - Fals Alarm & False Call		10	9.01%
Total for Station		111	39.36%
		282	100.00%

Measure O Oversight Committee Staff Report

Meeting Dates:

The Measure O Oversight Committee last convened for a full meeting on September 16, 2020 via Zoom. The prior Measure O Oversight Committee meeting was on June 17, 2020, also via Zoom.

Attendance:

In attendance were the 4 Committee members: Paul Freese, Annie Ziff, Marie Bowman and Elizabeth Genai. Committee member Genai attended her first Measure O Oversight Committee meeting in September. Fire Chief Bryan Craig recorded both meetings and insured that the agenda and documents were available to Committee members and public, both online from the RHFD website or upon request at Station 76. There were no public attendees at either the June or September meeting.

Committee Actions:

At the June 17, 2020 Measure O Oversight Committee meeting (attended by Paul Freese, Annie Ziff and Marie Bowman), after reviewing the Auditors Report and the Fire Chief Report on Measure O funds and expenses for Fiscal Year 2018-19, the Committee approved the final Measure O Oversight Committee Report for FY18-19 to be delivered on time to the RHFD Board of Directors at their July meeting. Special thanks to Committee member Marie Bowman for doing the bulk of the writing and editing on the Measure O report. Due to an administrative oversight, the final Measure O report was never delivered to the Board at the July meeting. This went unnoticed by the Measure O Committee until the agenda for the September meeting was posted. During the September meeting, the Committee asked the Fire Chief to deliver the already approved final Measure O Oversight Committee Report for FY18-19 to the Board at their October meeting with explanation as to why the delay occurred.

Activities:

The main activities the Committee engaged in during the September meeting are as follows:

1. The agenda item "Confirming the Agenda" led to an extensive discussion resulting in the Committee action and request mentioned above.
2. The prior meeting minutes were not in the documents packet for review, so the Committee tabled approving the minutes until the next meeting.
3. The Committee discussed "Public Outreach" and determined that due to the County and Health Services lockdown for Covid-19, outreach will be discontinued until after the shutdown has been lifted. The Committee noted that "outreach" included both seeking Measure O Oversight Committee members and also educating the public on the Committee's purpose and activities. Use of "NextDoor" was mentioned as another vehicle for outreach. (Note: we are still seeking a 5th member)
4. The next Measure O Oversight Committee meeting was scheduled for Wednesday, February 17, 2020 at which time the Committee will begin work on review of Measure O funds for fiscal year 2019-20 and restart public outreach activities.



MEASURE O OVERSIGHT COMMITTEE REPORT

FISCAL YEAR 2018-2019

History

Measure O, a special tax replacement measure was approved by the voters on November 8, 2016, to be used for any lawful purpose permissible to Fire Districts pursuant to California Health and Safety Code Section 13800 et seq., including but not limited to enhancing the level of fire protection, 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 to fund capital improvements.

Purpose

To independently review the expenditures of the Measure O parcel tax revenues for compliance with the special tax and to inform the public and advise the Board if the funds were expended in accordance with the intentions of the voters.

Financial Highlights

Measure O funding replaced the expiring Federal SAFER grant, allowing the District to continue to employ firefighters hired with grant funds while keeping both fire stations open and fully staffed. These funds were used for Permanent Salaries and the CCCERA Unfunded Actuarial Liability Payments. 345 Senior Exemptions, (Residents 65 and older residing in the exempt property), an increase of 114 exemptions from Fiscal Year 2017-2018 were received, amounting to a reduction in funding of \$74,520. Beginning in the 2020/21 budget cycle a separate budget category will be created within the budget narrative detailing the revenue and expenditures of Measure O.

Financial Summary

Measure O Revenues received were \$2,405,916, and total expenditures were \$2,332,606, leaving a fund balance of \$217,401.

Measure O funds were used to reimburse the following General Fund Expenses:

Permanent Salaries July 2018 through December 2018: \$1,200,312

Unfunded Actuarial Accrued Liability November 2018 through June 2019: \$1,122,560

Detailed Measure O expenditure information is provided in the Independent Accountant's Report; see Exhibit A.

Conclusion

The Measure O Oversight Committee has determined that Measure O parcel tax revenues for Fiscal Year 2018-2019 were expended in Fiscal Year 2018-19 in accordance with the voter-approved requirements of Measure O. Additionally the unexpended amount of \$217,401 was carried forward for expenditure in Fiscal Year 2019-2020.

Signature

Measure O Oversight Committee

Exhibits:

(A) Rodeo-Hercules Fire Protection District, Hercules, California, Measure O Report for the Year Ended June 30, 2019 dated January 30, 2020

(B) Measure O Annual Fire Chief Fiscal Year 2018-19 Report dated April 8, 2020

EXHIBIT A

RODEO - HERCULES FIRE PROTECTION DISTRICT
HERCULES, CALIFORNIA

MEASURE O REPORT

JUNE 30, 2019

RODEO - HERCULES FIRE PROTECTION DISTRICT
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors of the
 Rodeo - Hercules Fire Protection District
 Hercules, California

Report on Financial Statements

We have performed the procedures enumerated below, which were agreed to by the Rodeo - Hercules Fire Protection District' management, on the Rodeo - Hercules Fire Protection District's (the "District") Measure O - Special Tax revenues received and expenditures made by the District for the fiscal year ended June 30, 2019. The District's management is responsible for the receipt of Measure O - Special Tax revenues and deposit of such proceeds into the District's Measure O - Special Tax Revenue Fund and use it solely for any lawful purpose permissible to the District as instructed in Ordinance 2016-1. The sufficiency of these procedures is solely the responsibility of the District's management. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES:

The procedures performed and findings are listed below:

1. We agreed the actual Measure O - Special Tax proceeds collected and expended to the amounts recorded in the District's general ledger and recalculated the mathematical accuracy of the following schedule provided by the District:

Revenues:	
Measure O - Special Tax Revenue	<u>\$ 2,405,916</u>
Expenditures:	
Permanent Salaries	1,200,312
Unfunded Actuarial Accrued Liability Payments	1,122,560
County Collection Fee	<u>9,734</u>
Total Expenditures	<u>2,332,606</u>
Net Change in Measure O Funds	73,310
Available Measure O Funds, Beginning	<u>144,091</u>
Available Measure O Funds, Ending	<u><u>\$ 217,401</u></u>

The District received the Measure O Parcel tax funds in October 2018. During fiscal year 2018-19, funds were used as follow:

Permanent Salaries - The District transferred a total of \$1,200,312 from the Measure O Fund to the General Fund through a County Interfund transfer to cover Permanent Salaries through December 31, 2018. Detail of salaries paid through Measure O Fund resources were as follow:

Permanent Salaries Paid through General Fund:	
July 2018	\$ 198,201
August 2018	197,909
September 2018	198,045
October 2018	207,619
November 2018	200,919
December 2018	<u>197,619</u>
	<u>\$ 1,200,312</u>

Unfunded Actuarial Accrued Liability Payments - The District transferred a total of \$1,122,560 from the Measure O Fund to the General Fund through a County Interfund transfer to cover 8 installments of the District's Unfunded Actuarial Accrued Liability to Contra Costa County Employee's Retirement Association. Detail of payments made using Measure O Fund resources were as follow:

Unfunded Actuarial Accrued Liability Paid through General Fund:	
November 2018	\$ 140,320
December 2018	140,320
January 2019	140,320
February 2019	140,320
March 2019	140,320
April 2019	140,320
May 2019	140,320
June 2019	<u>140,320</u>
	<u>\$ 1,122,560</u>

County Collection Fees - Contra Costa County assesses fees to levy assessments and taxes. Charges for the Measure O Levy totaled \$9,734, which was paid using Measure O Fund resources.

2. We traced the proceeds of the Measure O tax and reviewed the expenditures made by using those proceeds, as listed in aforementioned schedules, in accordance with Ordinance 2016-1 Section 4 and California Health and Safety Code section 13800 et seq regarding use of tax proceeds.

FINDINGS:

Proceeds of taxes as listed in the schedule presented by the District's management were paid into the District's Measure O Special Revenue Fund and had been used by the District, in compliance with Ordinance 2016-1 Section 4 and California Health and Safety Code section 13800 et seq, with no exceptions.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's Measure O - Special Tax revenues received and expenditures made by the District for the fiscal year ended June 30, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the District's management and is not intended to be and should not be used by anyone other than these specified parties.

Harshwal & Company LLP

Oakland, California
January 30, 2020

EXHIBIT B



MEASURE O ANNUAL FIRE CHIEF REPORT

FISCAL YEAR 2018 - 2019

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The Fire Chief, or his designee, including but not limited to the District's chief fiscal officer, shall file an annual report with the Board. The annual report shall at a minimum, report upon the following: (a) The amount of tax proceeds collected and expended; and (b) The status of any project required or authorized to be funded in accordance with this section.

Measure O

History

In November 2016, the residents of Rodeo and Hercules voted overwhelmingly to pass Measure O, an annual parcel tax of \$216.00 (this amount may increase annually by the lesser of 3% or the CPI in the San Francisco-Oakland-San Jose Area by a vote of the Board of Directors). This funding replaced the expiring Federal SAFER Grant, allowing the District to continue to employ firefighters hired with grant funds, and keep both fire stations opened and fully staffed.

Senior Exemptions

Seniors who are 65 or older are eligible for an exemption to the parcel Tax. Seniors must reside in the property for which they are claiming an exemption, and they must fill out an exemption form on an annual basis, and turn it into the Parcel Tax Administrator by the deadline of January 31 of each year. All complete and eligible exemptions that were received by January 31 were submitted to the County for exclusion on the tax roll.

SENIOR EXEMPTIONS

Fiscal Year	# of Exemptions Received	Per Parcel Charge	Total
17/18	231	\$216.00	\$49,896
18/19	345	\$216.00	\$74,520
19/20	326	\$222.00	\$72,372
20/21	497	\$222.00	\$110,334

Financial Highlights

A total of 345 Senior Exemptions were received (an increase of 114 exemptions), amounting to a reduction in Measure O revenue of \$74,520.00. Measure O funds were used for Permanent Salaries and the CCCERA Unfunded Actuarial Accrued Liability Payments.

Looking Ahead

Beginning in the 2020/21 budget cycle a separate budget category will be created within the budget narrative detailing all revenues and expenditures related to Measure O.

Bryan Craig
Fire Chief
April __, 2020

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 \$2,405,916, and total expenditures were \$2,332,606, leaving a fund balance of \$217,401.

Measure O funds were used to reimburse the following General Fund Expenses:

Permanent Salaries July 2018 through December 2018:	\$1,200,312
Unfunded Actuarial Accrued Liability November 2018 through June 2019 :	\$1,122,560

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