



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

MEASURE O OVERSIGHT COMMITTEE SPECIAL MEETING AGENDA

December 11, 2019

3:00 P.M.
Station 76
1680 Refugio Valley Road
Hercules, CA 94547

If any member of the public wishes to speak on any item on the agenda, please complete a speaker card and submit it to the Clerk of the Board. The Rodeo Hercules Fire Protection District (“District”), in complying with the Americans with Disabilities Act (“ADA”), requests individuals who require special accommodations to access, attend, and/or participate in the District’s Measure O Oversight Committee meetings due to a disability, to please contact the District Chief’s office at (510) 799-4561, at least 24 hours before the scheduled meeting to ensure that the District may assist you.

1. CALL TO ORDER/ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. CONFIRMATION OF THE AGENDA
4. APPROVAL OF PRIOR MEETING MINUTES
5. PUBLIC COMMUNICATIONS

Public comment on any item of interest to the public that is within the Committee’s jurisdiction will be heard. The Committee may limit comments to no more than 3 minutes per speaker. Public comment will also be allowed on each specific agenda item prior to Committee hearing or action thereon.

6. RECEIVE FIRE CHIEF'S ANNUAL MEASURE O REPORT
7. CREATE DRAFT OF MEASURE O OVERSIGHT COMMITTEE REPORT FOR FISCAL YEAR 2017-18
8. REPORT ON PUBLIC OUTREACH EFFORTS
9. POSSIBLE AGENDA ITEMS
10. ADJOURNMENT

I hereby certify that this agenda in its entirety was posted on December 2, 2019 at the Hercules Fire Station, 1680 Refugio Valley Road, Hercules, CA, the Rodeo Fire Station, 326 Third Street, Rodeo, CA, on the District’s website at www.rhfd.org and telecopied to the West County Times.

Kimberly Corcoran, Board Clerk



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MEASURE O OVERSIGHT COMMITTEE MEETING MINUTES
October 30, 2019

3:00 P.M.
Station 76
1680 Refugio Valley Road
Hercules, CA 94547

1. CALL TO ORDER/ROLL CALL (0:10)
Members in attendance: Annie Ziff and Marie Bowman. Paul Freese is attending via telephone conference. Fire Chief Bryan Craig is in attendance.
2. PLEDGE OF ALLEGIANCE (1:07)
3. CONFIRMATION OF THE AGENDA (1:45)

Motion made by M. Bowman to amend agenda item #7 to read: Review 2017/18 Budget Actuals as Listed in 2019/20 Budget Report. Seconded by A. Ziff. Motion passed 3-0.

Motion made by P. Freese to confirm agenda as amended. Seconded by A. Ziff. Motion passed 3-0.

4. APPROVAL OF PRIOR MEETING MINUTES (28:40)

Motion made by A. Ziff to approve July meeting minutes as written. Seconded by P. Freese. Passed 2-0 (M. Bowman abstained)

5. PUBLIC COMMUNICATIONS (31:30) No public comment.
6. RECEIVE, DISCUSS, AND COMMENT ON COMMITTEE BYLAWS (32:15)
Motion made by M. Bowman to accept Measure O bylaws as approved by the RHFPD Board of Directors. Seconded by P. Freese. Motion passed 3-0.

7. REVIEW 2017/18 BUDGET ACTUALS AS LISTED IN 2019/20 BUDGET REPORT (43:30)

8. DISCUSSION ITEM: PUBLIC OUTREACH (1:26:55)

9. POSSIBLE AGENDA ITEMS (1:34:39)
 - Receive Chief's Report
 - Create Draft of MSR O Oversight Committee Report for FY 17-18
 - Report on Outreach Efforts

10. ADJOURNMENT (1:35:50) Motion to adjourn by M. Bowman, seconded by P. Freese. Passed 3-0.

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

Board Secretary



FIRE CHIEF'S ANNUAL MEASURE O REPORT

FISCAL YEAR 2017-18

Contents

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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. For the 17-18 year, an extension was granted by the Board of Directors, and all complete and eligible exemptions that were received by June 30 were submitted to the County.

Financial Highlights

A total of 230 Senior Exemptions were received, amounting to a reduction in Measure O revenue of \$49,680.00. 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
November 13, 2019

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 \$2,429,757, and total expenditures were \$2,285,666, leaving a fund balance of \$144,091.

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

Permanent Salaries July 2017 through January 2018:	\$1,311,748
Unfunded Actuarial Accrued Liability December 2017 through June 2018 :	\$964,124.00

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

**RODEO - HERCULES FIRE PROTECTION DISTRICT
HERCULES, CALIFORNIA**

MEASURE O REPORT

FOR THE YEAR ENDED JUNE 30, 2018

**Harshwal & Company LLP
Certified Public Accountants
7677 Oakport Street, Suite 460
Oakland, CA 94621
(510) 452-5051**

RODEO - HERCULES FIRE PROTECTION DISTRICT

JUNE 30, 2018

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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, 2018. 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>\$ 2,429,757</u>
Expenditures:	
Permanent Salaries	1,311,747
Unfunded Actuarial Accrued Liability Payments	964,124
County Collection Fee	<u>9,795</u>
Total Expenditures	<u>2,285,666</u>
Net Change in Measure O Funds	144,091
Available Measure O Funds, Beginning	<u>-</u>
Available Measure O Funds, Ending	<u><u>\$ 144,091</u></u>

The District received the Measure O Parcel tax funds in October 2017. During fiscal year 2017-18, funds were used as follow:

Permanent Salaries - The District transferred a total of \$1,311,748 from the Measure O Fund to the General Fund through a County Interfund transfer to cover Permanent Salaries through February 7, 2018. Detail of salaries paid through Measure O Fund resources were as follow:

Permanent Salaries Paid through General Fund:

July 2017	\$	191,536
August 2017		196,430
September 2017		185,900
October 2017		179,100
November 2017		190,888
December 2017		180,986
January 2018		186,908
		<u>1,311,748</u>

Unfunded Actuarial Accrued Liability Payments - The District transferred a total of \$964,124 from the Measure O Fund to the General Fund through a County Interfund transfer to cover 7 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:

December 2017	\$	137,732
January 2018		137,732
February 2018		137,732
March 2018		137,732
April 2018		137,732
May 2018		137,732
June 2018		137,732
		<u>964,124</u>

County Collection Fees - Contra Costa County assesses fees to levy assessments and taxes. Charges for the Measure O Levy totaled \$9,795, 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 agreed-upon procedures engagement 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, 2018. 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, 2019