



FIRE CHIEF'S ANNUAL MEASURE O REPORT

FISCAL YEAR 2017-18

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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.