

**RODEO-HERCULES FIRE PROTECTION DISTRICT**  
**MEMORANDUM**

**TO:** Board of Directors, RODEO-HERCULES FIRE PROTECTION DISTRICT  
**FROM:** Rebecca Ramirez, FIRE CHIEF  
**DATE:** May 14, 2025  
**SUBJECT:** Financial Report: Q3 Summary Ending March 31, 2025

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### **Executive Summary**

This report provides a comprehensive analysis of the Fire District's financial position as of March 31, 2025, marking the conclusion of the third quarter of the fiscal year. The financial data presented is derived from the County's ledger, structured according to the Fire District's Chart of Accounts, and prepared by District staff in collaboration with the Board-appointed independent advisor, Strategic Advisory Services (SAS).

### **Background**

In alignment with the District's budgetary protocols, the Board of Directors approves the annual budget by September 30. Throughout the fiscal year, staff conduct quarterly and mid-year financial analyses to ensure transparency and fiscal prudence, allowing for informed decision-making regarding potential budget adjustments.

### **Third Quarter Financial Overview**

The District's financial performance remains within anticipated expenditure benchmarks while revenues received are better than expected.

### **Expenditure Analysis:**

#### **Operations**

- **Salaries and Benefits:** As of March 31, 2025, expenditures stand at approximately 72% of the annual budget, consistent with expectations.
- **Supplies and Services:** Current expenditures in this category are approximately 81% of the budget. Notably and as previously discussed, expenditures under the Professional Services category are trending higher than expected.

Refer to the Expense Table on Page 3 for additional details.

### Capital Expenditures

As of March, the District has expended 35% of its capital budget. Several ongoing capital projects, including station kitchen renovations, and the training room are nearing completion. Contra Costa County Fire Protection District is funding key capital expenditures such as radios, cardiac monitors, and future apparatus ahead of the pending annexation. As a result, total capital expenditures are projected to remain below budget for the fiscal year.

Refer to the Expense Table on Page 4 for further details.

### Revenue Analysis:

Overall, District revenues to date have met or exceeded projections. Key revenue streams are summarized as follows:

- **Secured Property Taxes:** Budgeted at \$3.9 million, \$5.1 million received through 03/31/25. This positive variance is primarily attributed to increased assessments and tax payments from Phillips 66 related to property improvements. However, anticipated plant decommissioning and demolition activities may lead to future declines in property assessed values and property tax revenue. Moreover, County Auditor Office staff have advised that ERAF deductions, former RDA tax increment adjustments and Assessor's Office corrections may change overall FY 2024-25 secured property tax revenue.
- **Benefit Assessment and Measure O Revenues:** These revenue streams are expected to align with budgeted amounts of \$1.3 million and \$2.7 million, respectively.
- **Redevelopment Tax Increment Revenues:** Forecasted slightly below target, with budgeted and received figures as follows:
  - RDA Pass Through (former Rodeo RDA): \$383,604 YTD received \$194,028
  - RPTTF Residual Distribution (uncommitted tax increment): \$454,568, YTD received \$266,641.
  - RDA Non-Property Tax Pass Through (former Hercules RDA): \$600,219, YTD received 296,777

The County ledger typically reflects full year estimates for several key revenue sources by mid-year, including property taxes, benefit assessment districts and Measure O. Accordingly, most of the District's revenues are recorded in the first half of the year, with minor adjustments made by the end of the fiscal year. As of March 31, the District has received \$10.4 million in revenues, slightly exceeding the fiscal year budgeted amount of \$10.2 million. Some additional revenue inflows are anticipated in the second half of the fiscal year, further improving the District's financial position.

**Refer to the Revenue Table on Page 4 for further details.**

**Overall Financial Health**

The District's financial performance remains stable with increased revenues, with expenditures aligned to budgeted expectations. Any increased costs are being managed through strategic budget adjustments in other areas.

The annexation and related pay outs include but are not limited to lump sum leave time buy outs and Contra Costa County Employee Retirement Association (CCERA). To effectuate annexation and provide for a balanced budget a budget adjustment will be needed. This request will come either at a special meeting or during the regular June meeting.

**Recommendation**

Staff recommend that the Board receive this report for review. While Board input is always welcome, no immediate action is required at this time.

DESCRIPTION	ADOPTED BUDGET 24/25	EXPENDED THROUGH 03/31/25	% EXPENDED
Holiday Pay	228,065	164,074	71.94%
Permanent Salaries	3,252,517	2,233,013	68.65%
Strike Team Reimbursement		(1,756)	
Drill/Temporary Salaries	7,280	6,440	88.46%
Overtime	-	-	
FLSA	161,902	111,937	69.14%
Backfill/Ancillary	862,300	648,452	75.20%
Strike Team		232,414	
Strike Team-FLSA		24,179	
Strike Team Reimbursement		(244,710)	
BC Reimbursement	35,000	-	0.00%
Deferred Compensation	14,400	14,400	100.00%
FICA	65,932	50,757	76.98%
Retirement	2,747,178	1,951,083	71.02%
Group Insurance	616,459	472,945	76.72%
Group Insurance-Retiree	355,000	234,890	66.17%
Unemployment Insurance	1,000	696	69.59%
Worker's Compensation Ins.	420,000	419,549	99.89%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>8,767,033</b>	<b>6,318,363</b>	<b>72.07%</b>
Office Expenses	37,646	5,534	14.70%
Books/periodicals/subscriptions	4,000	2,819	70.48%
		32	
Communications	231,476	220,625	95.31%
Utilities	55,000	43,064	78.30%
Small Tools and Equipment	8,500	820	9.65%
Medical supplies	27,800	11,447	41.18%
Food	5,000	2,767	55.34%
Clothing & personal supplies	13,680	9,765	71.38%
Household expenses	9,100	10,615	116.65%
Publications and legal notices	1,300	-	0.00%
Memberships	9,482	1,786	18.84%
Rents and leases	203,660	201,496	98.94%
Repair & service equipment	41,220	12,442	30.18%
Vehicle repair services	90,000	94,362	104.85%
Reimbursements		\$ (60,945.27)	
Gas & oil supplies	17,100	3,516	20.56%
Vehicle maintenance-tires	15,000	2,343	15.62%
Maint. Radio & electrical equip.	7,380	8,816	119.46%
Maintenance building & grounds	36,500	3,284	9.00%
Employee travel expenses	5,400	5,137	95.13%
Professional/Specialized services	617,642	621,735	100.66%
Data processing service	18,324	20,326	110.93%
Information security	4,620	67	1.46%
Insurance	123,283	119,824	97.19%
Firefighting supplies	96,940	29,178	30.10%
Recreation/Physical Fitness	2,600	398	15.31%
Educational Supplies & Courses	41,039	13,723	33.44%
Other Special Departmental Expenses	8,540	10,400	121.78%
Interest on Notes & Warrants	1,000	-	0.00%
Tax Assessments	23,000	22,030	95.78%
<b>Total Services &amp; Supplies Expense</b>	<b>1,756,232</b>	<b>1,417,408</b>	<b>80.71%</b>
<b>Total Operational Expenses</b>	<b>\$ 10,523,265</b>	<b>7,735,771</b>	<b>73.51%</b>

**CAPITAL EXPENDITURE LIST  
FY 2024-25  
QUARTER 3**

TASK	24/25 BUDGET	THRU 03/31/25	%
			EXPENDED
Alerting System 75/76	\$ 10,000	\$ 10,000	100.00%
Matching Funds-Radios	\$ 26,000	\$ -	0.00%
Matching Funds-Cardiac Monitors	\$ 22,000	\$ -	0.00%
Station 76-Paint Interior	\$ 15,000	\$ -	0.00%
Concrete Floor Rehab-75	\$ 9,000	\$ 9,000	100.00%
Concrete Floor Rehab-76	\$ 9,000	\$ -	0.00%
Station 76 Kitchen Remodel	\$ 101,339	\$ 41,429	40.88%
Construction Costs	\$ 59,730	\$ 29,865	50.00%
Appliances	\$ 14,609	\$ 11,564	79.16%
Meal Allowance	\$ 12,000	\$ -	0.00%
Contingency/Cost Overrun	\$ 15,000	\$ -	0.00%
Station 75 Kitchen Remodel	\$ 90,400	\$ 69,138	76.48%
Construction Costs	\$ 45,650	\$ 45,650	100.00%
Appliances	\$ 14,692	\$ 14,692	100.00%
Portable Kitchen Trailer/Meal Allow	\$ 20,058	\$ 3,946	19.68%
Contingency/Cost Overrun	\$ 10,000	\$ 4,850	48.50%
Computer Replacement	\$ 35,000	\$ 4,000	11.43%
Modular/Facilities	\$ 57,465		0.00%
Station 75 HVAC*	\$ 17,000	\$ 17,000	100.00%
Thermal Imaging Cameras	\$ 31,389		
Cost Overrun	\$ 10,000	\$ 1,979	19.79%
Concrete Floor Rehab 75		\$ 999	
Station 75 HVAC		\$ 980	
<b>FY 2024-25 COSTS:</b>	<b>\$ 433,593</b>	<b>\$ 152,546</b>	<b>35.18%</b>

## REVENUES THRU 03/31/2025

DESCRIPTION	GL CODE	FINAL BUDGET FY2024-25	THRU 03/31/2025	% REC'D
Prop. Taxes-Current secured	9010	3,935,387	5,095,949	129.49%
RDA NonProp-Tax Pass Thru	9010	383,604	194,028	50.58%
RDA RPTTF	9010	454,568	266,641	58.66%
Prop. Tax-Supplemental	9011	158,664	27,438	17.29%
Prop. Tax-Unitary	9013	89,451	90,256	100.90%
Prop. Tax-Current Unsecured	9020	197,971	181,067	91.46%
Prop Tax-Prior-Secured	9030	(25,136)	(31,081)	123.65%
Prop Tax-Prior-Supplemental	9031	(12,039)	(15,853)	131.68%
Prop Tax-Prior-Unsecured	9035	387	(2,070)	-534.88%
<b>TOTAL PROPERTY TAXES</b>		<b>5,182,857</b>	<b>5,806,375</b>	<b>112.03%</b>
Benefit District	9066	1,363,968	1,364,912	100.07%
<b>TOTAL BENEFIT DISTRICT</b>		<b>1,363,968</b>	<b>1,364,912</b>	<b>100.07%</b>
H/O Prop Tax Relief	9385	27,102	15,902	58.67%
Other In Lieu Taxes	9580	182	194	106.59%
RDA NonProp-Tax Pass Thru	9591	600,219	296,777	49.44%
Earnings on Investment	9181	80,000	79,577	99.47%
Fire Prevention Plan Review	9741	60,000	45,114	75.19%
Misc. Current Services	9980	15,000	23,406	156.04%
Other Revenue/Measure H	9895	86,328	-	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>		<b>868,831</b>	<b>460,970</b>	<b>53.06%</b>
Measure O	9066	2,725,107	2,724,985	100.00%
<b>TOTAL MEASURE O</b>		<b>2,725,107</b>	<b>2,724,985</b>	<b>100.00%</b>
Grant Funds	9980	99,625	99,250	99.62%
Stale Dated Check	9975		1,725	
Misc. State Aid	9435			
Indemnifying Proceeds	9969			
Development Impact Fee	9980		26,404	
<b>TOTAL OTHER REVENUE</b>		<b>99,625</b>	<b>127,379</b>	<b>127.86%</b>
<b>TOTAL REVENUE</b>		<b>10,240,388</b>	<b>10,484,621</b>	<b>102.38%</b>