

Q3 FINANCIAL OVERVIEW

Rodeo-Hercules Fire Protection District

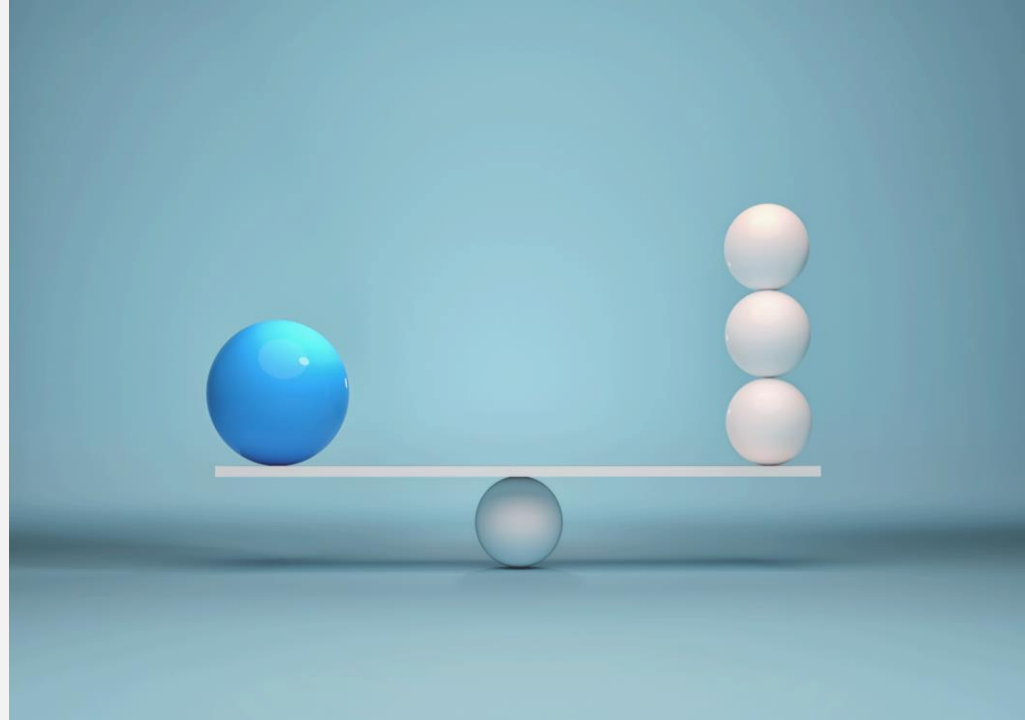
Presented to the Board of Directors on May 14, 2025





EXECUTIVE SUMMARY

- Revenues are better than originally forecasted
- Expenditures are within anticipated range
- Some annexation related expenses will require adjustment prior to annexation



EXPENDITURES: SALARIES & BENEFITS

DESCRIPTION	ADOPTED BUDGET 24/25	AGENDA ITEM 15	
		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%
TOTAL SALARIES AND BENEFITS	8,767,033	6,318,363	72.07%



EXPENDITURES: SERVICES & SUPPLIES

DESCRIPTION	ADOPTED BUDGET 24/25	EXPENDED THROUGH 03/31/25	% EXPENDED
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%
Total Services & Supplies Expense	1,756,232	1,417,408	80.71%



TOTAL OPERATIONAL EXPENSES V. BUDGETED

DESCRIPTION	FINAL BUDGET 2024/25	Q3 Thru 03/31/2025	% EXPENDED
Total Operational Expenses	10,523,265	7,735,771	73.51%



CAPITAL BUDGET

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	
FY 2024-25 COSTS:	\$ 433,593	\$ 152,546	35.18%

*Overages in these categories are reflected in the Cost Overrun line.



TOTAL REVENUE COLLECTED V. BUDGETED

DESCRIPTION	FINAL BUDGET FY2024-25	THRU 03/31/2025	% REC'D
TOTAL PROPERTY TAXES	5,182,857	5,806,375	112.03%
TOTAL BENEFIT DISTRICT	1,363,968	1,364,912	100.07%
TOTAL INTERGOVERNMENTAL	868,831	460,970	53.06%
TOTAL MEASURE O	2,725,107	2,724,985	100.00%
TOTAL OTHER REVENUE	99,625	127,379	127.86%
TOTAL REVENUE	10,240,388	10,484,621	102.38%



FINANCIAL POSITION AND OUTLOOK

- Expenditures align with budget expectations
- Revenues higher than expected
- Capital budget trending lower due to annexation
- Adjustment will be necessary to account for annexation related costs

