

CONTRA COSTA COUNTY

Administration Building | 1025 Escobar St., Martinez, CA



AGENDA

Tuesday, April 14, 2026

1:00 PM

FIRE PROTECTION DISTRICT

Board of Directors

DIANE BURGIS, CHAIR

JOHN GIOIA

CANDACE ANDERSEN

KEN CARLSON, VICE CHAIR

SHANELLE SCALES-PRESTON

LEWIS BROSCHARD, FIRE CHIEF, (925) 941-3300

*MONICA NINO, COUNTY ADMINISTRATOR AND CLERK OF THE
BOARD OF SUPERVISORS, (925) 655-2075*

The public may attend the Board meeting in person and remotely via call-in or Zoom. Board meetings are televised live on Comcast Cable 27, ATT/U-Verse Channel 99, and WAVE Channel 32, and can be seen live online at www.contracosta.ca.gov. Meetings of the Board are closed-captioned in real time. For real time translation of the Board of Supervisors meeting, please go to the Wordly website: <https://attend.wordly.ai/join/UPPW-1508>.

Persons who wish to address the Board during public comment or with respect to an item on the agenda may comment in person or may call in during the meeting by dialing 1 855-758-1310. A caller should indicate they wish to speak on an agenda item by pushing "#2" on their phone. Persons who wish to address the Board in person should complete the form provided for that purpose. Access via Zoom is also available using the following link: <https://cccounty-us.zoom.us/j/81863939331>. Those participating via Zoom should indicate they wish to speak on an agenda item by using the "raise your hand" feature in the Zoom app. To provide contact information, please contact Clerk of the Board at clerkoftheboard@cob.cccounty.us or call 925-655-2000. If the Zoom connection malfunctions for any reason, the meeting may be paused while a fix is attempted. If the connection is not reestablished, the Board will continue the meeting in person without remote access.

Public comments generally will be limited to two minutes per speaker. In the interest of facilitating the business of the Board, the total amount of time that a member of the public may use in addressing the Board on all agenda items is 10 minutes. Your patience is appreciated.

A lunch break or closed session may be called at the discretion of the Board Chair. Staff reports related to open session items on the agenda are also accessible online at www.contracosta.ca.gov.

1:00 P.M. Convene and call to order

- 1. CONSIDER CONSENT ITEMS (Items listed as C.1 through C.18 on the following agenda) – Items are subject to removal from Consent Calendar by request of any Director. Items removed from the Consent Calendar will be considered with the Discussion Items.**
- 2. DISCUSSION ITEMS**
 - D.1.** HEARING to consider adopting Resolution No. 2026-05 affirming the intention to continue the levy of a Special Tax Funding Measure, declare the amount by which to increase the levy based upon the limitations provided within the context of Measure O, and provide notice of a public hearing for the potential increase according to the 2025 Consumer Price Index, representing an increase of \$8 per parcel per year. (Lewis Broschard, Fire Chief) **[FPD-RES 2026-05](#)**
Attachments: [CPI, San Francisco Area December 2025 Western Information Office U.S. Bureau of Labor Statistics](#)
 - D.2.** CONSIDER accepting a report from the Fire Chief providing a status summary for ongoing Fire District activities and initiatives. (Lewis Broschard, Fire Chief) **[26-1446](#)**
Attachments: [FC REPORT - April 14 2026.docx](#)
[Hospital Transfer of Care Times Charts April - March 2026](#)
 - D.3** PUBLIC COMMENT (2 Minutes)

3. ADJOURN**4. CONSENT ITEMS**

- C.1.** INTRODUCE Ordinance No. 2026-08 establishing administrative fines and enforcement procedures for violations of the Fire Code of the Contra Costa County Fire Protection District; WAIVE reading; and FIX April 28, 2026 for adoption. [26-1447](#)

Attachments: [Ordinance 2026-08 \(Administrative Fines\) - FINAL](#)

- C.2.** APPROVE and AUTHORIZE the Purchasing Agent, on behalf of the Fire Chief, to execute a purchase order with Testforce, an authorized reseller for Viavi Solutions, in an amount not to exceed \$205,149 for the purchase of replacement radio service monitors. (100% CCCFPD EMS Transport Fund) [26-1448](#)

- C.3.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Hummingbird Drones Inc., d/b/a Nova Software Company Inc., in an amount not to exceed \$8,000 for access to the Nova cloud-based mapping, analytics, and live-streaming platform, for the period May 1, 2026 through May 1, 2027. (100% CCCFPD General Operating Fund) [26-1449](#)

- C.4.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Xylo Risk, Inc. in an amount not to exceed \$15,000 for wildfire mitigation prioritization analysis and risk modeling services for pilot communities within the Fire District for the period May 1, 2026 through May 1, 2027. (100% CCCFPD General Operating Fund) [26-1450](#)

- C.5.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract amendment with Freshworks Inc., to increase the payment limit by \$50,000, to a new payment limit of \$80,000, and to extend the term to December 30, 2029, for its IT support channels and internal operations tool. (100% CCCFPD General Fund) [26-1451](#)

- C.6.** APPROVE and AUTHORIZE the Purchasing Agent, on behalf of the Fire Chief, to execute a purchase order with Telepath, an authorized reseller for Telex, in an amount not to exceed \$276,597 pursuant to the terms of the Sourcewell Master Agreement and the Participating Addendum between Bosch Security Systems, LLC and Sourcewell, for the purchase and installation of IP control equipment for two-way radio communications. (100% CCCFPD EMS Transport Fund) [26-1452](#)

- C.7.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Golden State Fire Apparatus, Inc. for the manufacture and sale of four (4), 4x4 International Targhee Model 34 Engines and accompanying equipment, in an amount not to exceed \$2,744,870; and APPROVE Budget Amendment No. BDA-26-00578 appropriating fund balance of \$2,745,000 for the purchase of the four (4) firefighting engines and accompanying equipment. (100% CCCFPD General Operating Fund) [26-1453](#)

Attachments: [BDA-26-00578.pdf](#)

- C.8.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a purchase contract with Golden State Fire Apparatus, Inc., in an amount not to exceed \$6,658,505 for the manufacture and purchase of five Type 1 fire engines; to execute a new lease schedule under the Master Lease Agreement with PNC Bank, National Association for an amount not to exceed \$7,832,245 for the lease-purchase of the Pierce fire engines; and to execute a four-party agreement among Golden State Fire Apparatus; PNC Bank, National Association; Pierce Manufacturing, Inc; and the Contra Costa County Fire Protection District. (100% CCCFPD General Operating Fund) [26-1454](#)
- C.9.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Waterproofing Associates, Inc., in an amount not to exceed \$3,000,000 to provide on-call roofing and exterior/interior waterproofing services at various Fire District sites and facilities, for the period April 15, 2026 through April 14, 2031. (100% CCCFPD General Operating Fund) [26-1455](#)
- C.10.** APPROVE and AUTHORIZE the Purchase Agent, or designee, on behalf of the Fire Chief, to execute a purchase order with Electric Vehicle Rescue App Inc. in an amount not to exceed \$1,500 for the EV Rescue mobile application subscription for fire district personnel, for the period May 1, 2026 through April 30, 2029. (100% CCCFPD General Operating Fund) [26-1456](#)
- C.11.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a Participating Addendum and AUTHORIZE the Purchasing Agent, or designee, on behalf of the Fire Chief, to issue a purchase order with Brickyard Building Materials in an amount not to exceed \$250,000 for the purchase of chain saw equipment for the Fire District's Saw Program for the period April 1, 2026 through March 31, 2029. (100% CCCFPD General Operating Fund) [26-1457](#)
- C.12.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Golden State Fire Apparatus, Inc., in an amount not to exceed \$561,110 for the manufacture and purchase of one (1) Emergency Crew Transport vehicle. (100% CCCFPD General Operating Fund) [26-1458](#)
- C.13.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract amendment with Converge Consulting Group, LLC, to increase the payment limit by \$160,000 to a new payment limit of \$320,000 and to extend the term end date from April 30, 2026 to October 31, 2027, for consulting services for the District's strategic and programmatic plan focused on workplace culture, fairness, and organizational effectiveness. (100% CCCFPD General Operating Fund) [26-1459](#)
- C.14.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with The Investigative Group, in an amount not to exceed \$300,000 for internal administrative investigations for the period May 1, 2026 through April 30, 2029. (100% CCCFPD General Operating Fund) [26-1460](#)

- C.15.** APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract amendment with American Medical Response West, to correct contract provisions that were inadvertently removed from the prior amendment entered into by parties on December 31, 2025. (No fiscal impact) [26-1461](#)
- C.16.** APPROVE and AUTHORIZE the Fire Chief, or designee, to submit an application to the California Fire Safe Council for an extension of the 2025 California Department of Forestry and Fire Protection (CAL FIRE) County Coordinator Statewide Grant Program, to extend the performance period from July 1, 2026, through October 15, 2027, enabling the Fire District to expend the remaining funds from the original grant award of \$175,000, along with additional funds from the grant extension in the amount of \$151,500, over the period of performance. (100% State) [26-1462](#)
- C.17.** As the successor agency to the former Rodeo-Hercules Fire Protection District, ACCEPT the Fiscal Year 2024-25 financial audit completed by Harshwal & Associates. (No fiscal impact) [26-1463](#)
- Attachments:** [Audit Communication Letter \(TCWG\)](#)
[RHFPD Measure-O Audit Report FY2024-2025](#)
[RHFPD-Audited Financial Statements 6.30.2025](#)
- C.18.** DENY late claim filed by Stephen Yaws. [26-1464](#)

ADVISORY COMMISSION

The Contra Costa County Fire Protection District Advisory Fire Commission is scheduled to meet next on Monday, May 11, 2026, at 7:00 p.m. at their Administrative Office, 4005 Port Chicago Highway, Suite 250, Concord, CA 94520.

AGENDA DEADLINE: Thursday, 12 noon, 12 days before the Tuesday Board meetings.

GENERAL INFORMATION

The Board meets in all its capacities pursuant to Ordinance Code Section 24-2.402.

Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the Clerk of the Board to a majority of the members of the Board of Directors less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar Street, First Floor, Martinez, CA 94553, during normal business hours.

All matters listed under CONSENT ITEMS are considered by the Board to be routine and will be enacted by one motion. There will be no separate discussion of these items unless requested by a member of the Board before the Board votes on the motion to adopt. Each member of the public will be allowed two minutes to comment on the entire consent agenda.

Persons who wish to speak on matters set for PUBLIC HEARINGS will be heard when the Chair calls for public testimony. Each speaker during public testimony will be limited to two minutes. After public testimony, the hearing is closed and the matter is subject to discussion and action by the Board. Comments on matters listed on the agenda or otherwise within the purview of the Board of Supervisors can be submitted to the office of the Clerk of the Board via mail: Board of Directors, 1025 Escobar Street, First Floor, Martinez, CA 94553 or to clerkoftheboard@cob.cccounty.us.

Time limits for public speakers may be adjusted at the discretion of the Chair.

The County will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Clerk of the Board at least 24 hours before the meeting, at (925) 655-2000.

Anyone desiring to submit an inspirational thought nomination for inclusion on the Board Agenda may contact the Office of the County Administrator or Office of the Clerk of the Board, 1025 Escobar Street, Martinez, California.

Subscribe to receive to the weekly Board Agenda by calling the Office of the Clerk of the Board, (925) 655-2000 or using the County's on line subscription feature at the County's Internet Web Page, where agendas and supporting information may also be viewed: <https://contra-costa.legistar.com/Calendar.aspx>

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS

Pursuant to Government Code section 84308 (the Levine Act), members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts (except for contracts exempt from the Levine Act under Government Code section 84308(a)), franchises, discretionary land use permits and other entitlements, if the Board member received, within the previous 12 months, more than \$500 in campaign contributions from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item. Members of the Board of Supervisors who have received, and applicants, contractors or their agents who have made, campaign contributions totaling more than \$500 to a Board

member within the previous 12 months are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member, and may be made either in writing to the Clerk of the Board of Supervisors before the subject hearing or by verbal disclosure at the time of the hearing.

Glossary of Acronyms, Abbreviations, and other Terms

Contra Costa County has a policy of making limited use of acronyms, abbreviations, and industry-specific language in its Board of Supervisors meetings and written materials. For a list of commonly used language that may appear in oral presentations and written materials associated with Board meetings, please visit <https://www.contracosta.ca.gov/8464/Glossary-of-Agenda-Acronyms>.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: FPD-RES 2026-05

Agenda Date: 4/14/2026

Agenda #: D.1.

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa Fire Protection District

Report Title: HEARING TO CONSIDER ADOPTION OF ANNUAL CPI INCREASE TO THE MEASURE “O” PARCEL TAX

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

1. OPEN hearing to consider Resolution 2026-05 declaring the continuance of the Measure O Special Tax for Fiscal Year 2026-27 and adjust said funding measure by the allowable annual CPI of 3.0%, CONSIDER oral and written comments received; and CLOSE the public hearing.
2. ADOPT Resolution 2026-05, attached hereto
3. DIRECT the Fire Chief or Designee to prepare and file the required documents with the Tax Collector.

FISCAL IMPACT:

The proposed Measure O Special Tax rate for Fiscal Year 2026-27 is \$266 per parcel, with estimated total revenue of around \$2,883,440. This represents an increase of approximately \$86,000 from Fiscal Year 2025-26. This revenue is necessary to maintain the same level of services for the area formerly covered by the Rodeo Hercules Fire District.

BACKGROUND:

In 2016, following voter approval, the Fire Protection and Emergency Response Services Special Tax (Measure O) was established to fund fire protection and emergency response services within the Rodeo-Hercules Fire Protection District. Subsequently, the Rodeo-Hercules Fire Protection District was annexed into the Contra Costa County Fire Protection District, which is legally authorized to continue levying the special tax. Measure O includes a Senior Exemption provision for qualifying property owners. Annually, upon approval by the Board of Supervisors, the maximum allowable assessment increase is calculated based on the January Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose area. Pursuant to Measure O, the annual adjustment may not exceed three percent (3%). The CPI applicable for 2025 is 3.0%; therefore, the maximum allowable increase for the upcoming fiscal year is 3.0%.

CONSEQUENCE OF NEGATIVE ACTION:

If the proposed CPI adjustment is not approved, the Measure O special tax will not increase as authorized by voters, resulting in foregone revenue. The Measure O special tax will remain at the Fiscal Year 2025-26 rate, resulting in reduced projected revenue for Fiscal Year 2026-27.

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA

and for Special Districts, Agencies and Authorities Governed by the Board

IN THE MATTER OF the adoption of the annual CPI increase to the Measure O parcel tax;

WHEREAS, at the November 8, 2016 general election, voters in the town of Rodeo and the city of Hercules adopted Ordinance No. 2016-1 ("Measure O"), authorizing the levy of a special tax measure to finance fire protection and emergency services; and

WHEREAS, effective July 1, 2025, the Rodeo-Hercules Fire Protection District was annexed into the Contra Costa County Fire Protection District, and the Contra Costa County Fire Protection District has assumed all service responsibilities and is authorized to continue the levy and collection of the voter-approved Measure O special tax; and

WHEREAS, the tax imposed by Measure O for the 2025-26 fiscal year was two hundred fifty-eight dollars (\$258) per parcel of real property within the District (the "Tax"); and

WHEREAS, based on the Consumer Price Index for All Urban Consumers (CPI-U), San Francisco-Oakland-Hayward area, published by the U.S. Bureau of Labor Statistics, showing a 3.0% increase for the 12-month period ending December 2025, the Measure O adjustment for FY 2026-27 shall be 3.0%, consistent with the ordinance cap; and

WHEREAS, the Board of Directors considered the proposed annual increase in the Tax at a duly noticed public hearing, at which time all interested persons had the opportunity to be heard; and

WHEREAS, the Board of Directors desires to increase the amount of the Tax by three percent (3.0%) to two hundred sixty six dollars (\$266) per parcel.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Contra Costa County Fire Protection District does hereby resolve as follows:

1. The amount of the special tax levied by the District pursuant to Ordinance No. 2016- 1, also known as Measure O, shall be two hundred sixty six dollars (\$266) per parcel for the fiscal year beginning July 1, 2026 and ending June 30, 2027.
2. In accordance with the requirements of Measure O, this special tax shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by the County of Contra Costa on behalf of the Contra Costa County Fire Protection District.
3. The Fire Chief is authorized and directed to take such action as necessary to carry out this Resolution.



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News Release Information

26-79-SAN
Tuesday, January 13, 2026

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Related Links

[CPI historical databases](#)

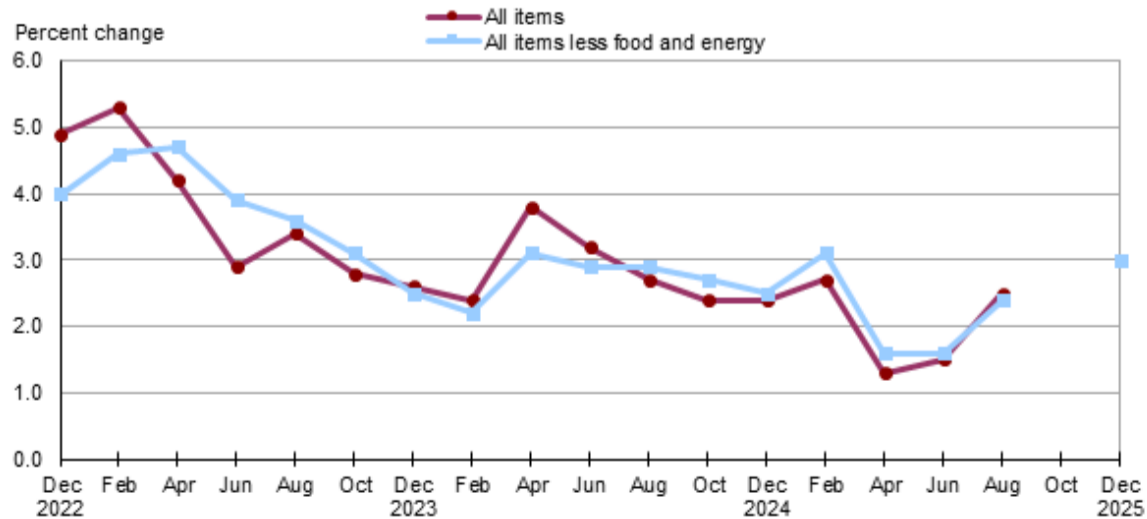
Consumer Price Index, San Francisco Area — December 2025

Area prices were up 3.0 percent over the year in December

The Consumer Price Index for All Urban Consumers (CPI-U) for San Francisco-Oakland-Hayward increased 3.0 percent for the 12 months ending in December, the U.S. Bureau of Labor Statistics (BLS) reported today. Regional Commissioner Chris Rosenlund noted that the index for all items less food and energy rose 3.0 percent over the year. The food index increased 4.3 percent, while the energy index decreased 0.2 percent.

BLS did not collect survey data for October 2025 due to a lapse in appropriations. BLS is unable to retroactively collect these data. For a few indexes, BLS uses nonsurvey data sources instead of survey data to make the index calculations. BLS was able to retroactively acquire most of the nonsurvey data for October. Accordingly, all analysis in this release is over the year and not seasonally adjusted.

Chart 1. Over-the-year percent change in CPI-U, San Francisco-Oakland-Hayward, CA, December 2022–December 2025



Note: The October 2025 data values are not available due to the 2025 lapse in appropriations.
Source: U.S. Bureau of Labor Statistics.

[View Chart Data](#)

Food

Food prices advanced 4.3 percent over the year. Prices for food at home (grocery store purchases) increased 5.7 percent, and prices for food away from home (restaurant, cafeteria, and vending purchases) rose 2.9 percent for same period.

Energy

The energy index declined 0.2 percent from December 2024 to December 2025. Gasoline prices decreased 1.0 percent.

All items less food and energy

The index for all items less food and energy advanced 3.0 percent over the year. Among the index’s components, prices were higher for household furnishings and operations (+6.3 percent) and shelter (+1.7 percent).

Table A. San Francisco-Oakland-Hayward, CA, CPI-U 2-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2021		2022		2023		2024		2025	
	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month
February	0.5	1.6	1.4	5.2	1.8	5.3	1.5	2.4	1.8	2.7
April	1.7	3.8	1.5	5.0	0.4	4.2	1.8	3.8	0.4	1.3
June	0.0	3.2	1.7	6.8	0.5	2.9	-0.1	3.2	0.2	1.5
August	0.5	3.7	-0.5	5.7	0.0	3.4	-0.5	2.7	0.4	2.5
October	0.7	3.8	1.0	6.0	0.3	2.8	0.0	2.4	-	-
December	0.8	4.2	-0.3	4.9	-0.4	2.6	-0.4	2.4	-	3.0

Note: The October 2025 data values are not available due to the 2025 lapse in appropriations.

Federal Government Shutdown

BLS did not collect survey data for October 2025 due to a lapse in appropriations. BLS was unable to retroactively collect these data. For a few indexes, BLS uses nonsurvey data sources instead of survey data to make the index calculations. BLS was able to retroactively acquire most of the nonsurvey data for October. CPI data collection resumed on November 14, 2025.

Additional information about the [impact of the shutdown on CPI data](#) is available online.

Changes to health insurance index

With the release of November 2025 data on December 18, 2025, the Bureau of Labor Statistics (BLS) removed long-term care (LTC) insurance from the health insurance index. There have been changes in the market for LTC insurance that now make it out of scope and ineligible for pricing in the CPI market basket.

The February 2026 Consumer Price Index for the San Francisco area is scheduled to be released on March 11, 2026.

Technical Note

The [Consumer Price Index](#) (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Consumer Price Index for San Francisco is published bi-monthly. The set of components and sub-aggregates published for regional and metropolitan indexes is more limited than at the U.S. city average level; these indexes are byproducts of the national CPI program. Each local index has a much smaller sample size than the national or regional indexes and is, therefore, subject to substantially more sampling and other measurement error. As a result, local-area indexes are more volatile than the national or regional indexes. In addition, local indexes are not adjusted for seasonal influences. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

A full all-items data series history for the original index value and for 1-month, 2-month, 3-month, 6-month, and 12-month percent changes can be accessed via BLS data query tools. A direct link to the all-items series is provided in Table 1 of this release under historical data.

The San Francisco-Oakland-Hayward, CA. metropolitan area covered in this release is comprised of Alameda, Contra Costa, Marin, San Francisco, San Mateo Counties in the State of California.

Refer to the national [CPI news release technical note](#) or the [Handbook of Methods](#) for more information.

Information in this release will be made available to individuals with sensory impairments upon request. Voice phone: (202) 691-5200; Telecommunications Relay Service: 7-1-1.

Table 1. San Francisco-Oakland-Hayward, CA, CPI-U by expenditure category for December 2025, not seasonally adjusted (1982-84=100 unless otherwise noted)

Expenditure category	Historical data	Indexes			Percent change from -		
		Oct. 2025	Nov. 2025	Dec. 2025	Dec. 2024	Oct. 2025	Nov. 2025
All Items		-	-	358.568	3.0	-	-
All items (1967=100)		-	-	1,102.336			
Food and beverages		-	-	387.302	4.3	-	-
Food		-	-	390.239	4.3	-	-
Food at home		-	335.863	348.464	5.7	-	3.8
Cereals and bakery products		-	336.183	341.405	1.5	-	1.6

Footnotes








(1) Index is on a December 1977=100 base.
 (2) Index is on a December 1982=100 base.
 (3) Indexes on a December 1997=100 base.
 (4) Special index based on a substantially smaller sample.
 (5) Indexes on a December 1993=100 base.

- Data not available.
 Note: Index applies to a month as a whole, not to any specific date. Data not seasonally adjusted.
 Note: October 2025 data values are not available due to the 2025 lapse in appropriations.

Expenditure category	Indexes				Percent change from -		
	Historical data	Oct. 2025	Nov. 2025	Dec. 2025	Dec. 2024	Oct. 2025	Nov. 2025
Meats, poultry, fish, and eggs		-	352.718	348.208	-5.1	-	-1.3
Dairy and related products		-	333.803	332.475	2.0	-	-0.4
Fruits and vegetables		-	430.266	431.707	2.0	-	0.3
Nonalcoholic beverages and beverage materials(1)		-	239.352	233.625	1.2	-	-2.4
Other food at home		-	305.669	345.463	20.3	-	13.0
Food away from home		-	-	444.093	2.9	-	-
Alcoholic beverages		-	-	352.815	2.6	-	-
Housing		-	-	414.107	2.2	-	-
Shelter		-	456.670	458.100	1.7	-	0.3
Rent of primary residence		-	522.026	524.777	1.7	-	0.5
Owners' equiv. rent of residences(2)		-	493.794	495.633	1.9	-	0.4
Owners' equiv. rent of primary residence(2)		-	493.794	495.633	1.9	-	0.4
Household furnishings and operations		-	-	182.004	6.3	-	-
Apparel		-	-	121.374	-0.1	-	-
Transportation		-	-	265.573	4.5	-	-
Private transportation		-	-	262.821	3.0	-	-
New and used motor vehicles(3)		-	-	119.066	-0.3	-	-
New vehicles(1)		192.761	-	192.164	0.4	-0.3	-
Used cars and trucks(1)		338.554	-	331.608	1.2	-2.1	-
Motor fuel		-	329.945	313.472	-0.7	-	-5.0
Gasoline (all types)		333.991	327.267	310.712	-1.0	-7.0	-5.1
Unleaded regular(4)		333.141	326.247	309.351	-1.0	-7.1	-5.2
Unleaded midgrade(4)(5)		312.623	306.432	291.889	-0.9	-6.6	-4.7
Unleaded premium(4)		319.756	313.972	299.406	-0.7	-6.4	-4.6
Medical Care		-	-	608.020	2.5	-	-
Recreation(3)		-	-	155.962	4.9	-	-
Education and communication(3)		-	-	168.375	3.1	-	-
Tuition, other school fees, and child care(1)		-	-	2,120.215	4.3	-	-
Other goods and services		-	-	653.067	5.4	-	-
Footnotes							
(1) Index is on a December 1977=100 base.							
(2) Index is on a December 1982=100 base.							
(3) Indexes on a December 1997=100 base.							
(4) Special index based on a substantially smaller sample.							
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- Data not available.							
Note: Index applies to a month as a whole, not to any specific date. Data not seasonally adjusted.							
Note: October 2025 data values are not available due to the 2025 lapse in appropriations.							

Table 2. San Francisco-Oakland-Hayward, CA, CPI-U by special aggregate index for December 2025, not seasonally adjusted (1982-84=100 unless otherwise noted)

Special aggregate index	Indexes				Percent change from -		
	Historical data	Oct. 2025	Nov. 2025	Dec. 2025	Dec. 2024	Oct. 2025	Nov. 2025
All items		-	-	358.568	3.0	-	-
Food		-	-	390.239	4.3	-	-
Energy		-	435.812	428.035	-0.2	-	-1.8
All items less food and energy		-	-	355.664	3.0	-	-
All items less energy		-	-	359.459	3.2	-	-
All items less medical care		-	-	348.212	3.1	-	-
All items less shelter		-	-	320.125	4.0	-	-
Commodities		-	-	237.857	3.0	-	-
Commodities less food		-	-	171.061	2.0	-	-
Footnotes							
(1) Indexes on a December 1982=100 base.							
- Data not available.							
Note: Index applies to a month as a whole, not to any specific date.							
Note: October 2025 data values are not available due to the 2025 lapse in appropriations.							

Special aggregate index	Indexes				Percent change from -		
	Historical data	Oct. 2025	Nov. 2025	Dec. 2025	Dec. 2024	Oct. 2025	Nov. 2025
Commodities less food & beverages		-	-	163.208	2.0	-	-
Durables		-	-	115.145	2.5	-	-
Nondurables		-	-	301.519	3.2	-	-
Nondurables less food & beverages		-	-	213.063	1.4	-	-
Nondurables less food		-	-	223.471	1.5	-	-
Services		-	-	460.528	3.1	-	-
Services less rent of shelter ⁽¹⁾		-	-	492.789	5.0	-	-
Services less medical care services		-	-	449.325	3.1	-	-
Footnotes							
(1) Indexes on a December 1982=100 base.							
- Data not available.							
Note: Index applies to a month as a whole, not to any specific date.							
Note: October 2025 data values are not available due to the 2025 lapse in appropriations.							

Last Modified Date: Tuesday, January 13, 2026

U.S. BUREAU OF LABOR STATISTICS Western Information Office Attn: EA & I, 90 Seventh Street Suite 14-100 San Francisco, CA 94103-6715

Telephone: 415-625-2270_ www.bls.gov/regions/west [Contact Western Region](#)



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1446

Agenda Date: 4/14/2026

Agenda #: D.2.

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Fire Chief's Report - April 14, 2026

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

ACCEPT a report from the Fire Chief providing a status summary for ongoing Fire District activities and initiatives.

FISCAL IMPACT:

No fiscal impact

BACKGROUND:

At the request of the Contra Costa County Fire Protection District Board of Directors, the Fire Chief is providing a report on the status and progress of the various District activities and initiatives.

CONSEQUENCE OF NEGATIVE ACTION:

The Board would not receive the most up-to-date information regarding ongoing Fire District activities and initiatives.



CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

April 14, 2026

TO: Board of Directors

FROM: Lewis Broschard, Fire Chief

RE: Fire Chief's Report

Operations Section Update

- Working Structure Fires. March was a busy month for structure fires. There were 7 residential fires and 3 commercial fires across the District. Fortunately, none resulted in fatalities. No significant firefighter injuries were reported.
- Wildfire Preparation. The District is preparing to begin our annual fire trail maintenance in April. This clearing of trails provides reliable access and firebreaks in our wildland areas. The process takes about 6 weeks, depending on weather and trail conditions.
- Hand Crew Staffing. 20 new crew members and 10 alternates were selected for this year's crew program. Training for the new crew members begins in April. Effective in July the District will be able to staff two 10-person hand crews each day with one being deployed from the Byron Wildfire Center and the other from the former Fire Station 12 in Martinez on Shell Avenue.
- Lateral Academy Firefighters. After completing their 8-week lateral firefighter academy and a round of orientation shifts, our 15 new firefighters were placed on line in fire stations at the end of March as part of minimum staffing. These personnel are replacements for recent retirees and other vacancies that occurred throughout the previous 12 months. We are fully staffed with 434 firefighters.

Emergency Medical Services (EMS) Division

- Ambulance Response Compliance. March will mark our 9th consecutive month of response time compliance across all zones and priorities. We successfully navigated a mild flu season with periodic spikes in call volume that were offset with additional ambulances being deployed throughout the system to cope with the normally busy illness season.
- Ambulance Patient Offload Times. John Muir's November workshop has drastically reduced APOT times. It has been a game-changer in the central county zone for response times and ultimately patient outcomes. It shows that when a hospital decides to take APOT seriously, the turnaround can be quick

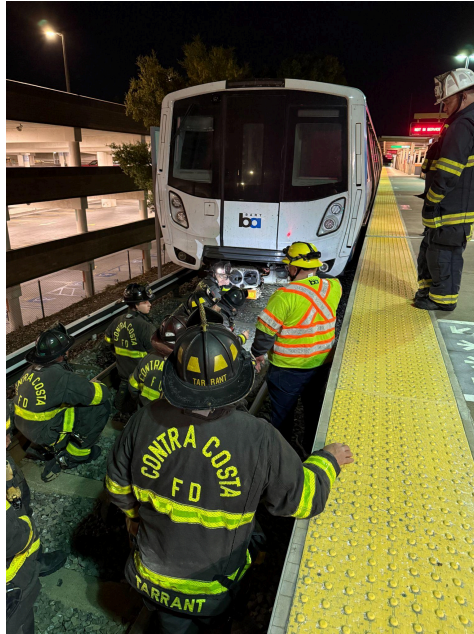
and impactful. Several East Bay hospitals have been reaching out to our EMS Division and John Muir Walnut Creek to ask about best practices. We continue to try to engage other receiving facilities in the county to assist them in meeting the County EMS Policy for the 20-minute patient offload requirement.

Training & Safety

- Engineer Train to Qualify (TTQ) Promotional Process. The promotional process for Fire Engineer concluded in the first week of April. 17 candidates successfully completed the three week process. Successful candidates will be promoted to Engineer at the conclusion of the Captains TTQ Promotional Process in May, as vacancies will be created from that process.



- Intentional Mass Casualty Incident (IMCI) Training. Quarter 2 training for the District is in progress and includes what used to be referred to as “active shooter” training. While we hope never to deploy to an incident of this nature, it is prudent to be prepared for such complex and demanding incidents.
- BART Training. Crews participated in a regional BART training for a person trapped under a train in the station. These types of trainings occur in the early morning hours when service is suspended and offer an opportunity to conduct realistic training in the BART stations, tunnels, or on overhead tracks.



Special Operations

Hazmat

- Organophosphate spill at County Agriculture Department. A shipment of pesticide ruptured in transit and was discovered upon receipt at the County Ag building on Bisso Lane. The delivery driver and two firefighters were transported with symptoms consistent with organophosphate exposure. All were evaluated and released with no treatment required. A pheromone additive was also present in the product, causing symptoms similar to those of organophosphates. Three separate areas were evaluated and made safe before the delivery truck and building were turned over to the respective owners for cleaning.
- EV Extinguishing Tool Train-the-Trainer. Two personnel will travel to Arizona at the end of April to attend the instructor course for the Cold Cut Cobra EV battery fire extinguishing tool. The purchase of this specialized equipment was approved by the board a few months ago and includes this training. The two members will receive the training and be capable of delivering training to additional members upon their return. We have taken possession of the two units and they will be placed into service after a training period for all District members.

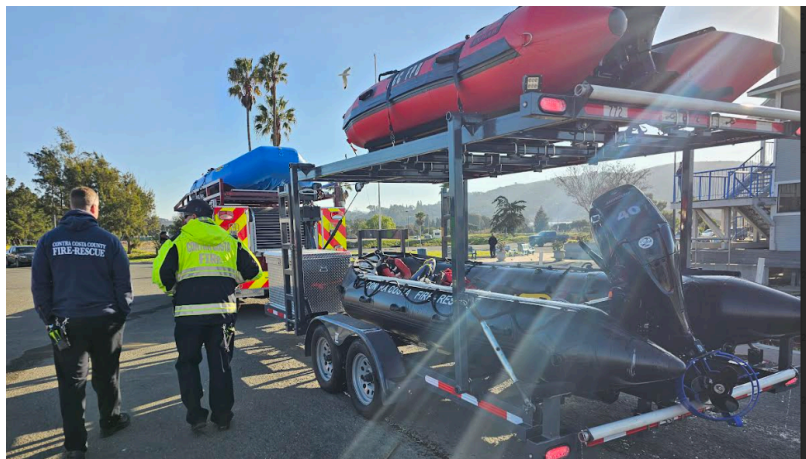
Rescue

- High Angle Rescue Training with Phillips 66. As part of our commitment to building strong relationships with local industry, the Fire District's dedicated rescue companies have been training with their counterparts at Phillips 66 in March and April on high-angle rescue scenarios. This training benefits the District and the facility partner by maintaining competencies and building relationships that extend beyond the specific training.



Marine

- Boat Operator Training. Maintaining competency is a never-ending process in our special operations programs. Boat operator training has been ramped up this spring to maintain competency and skills for personnel tasked with operating our two fire boats and rescue boats with the busy summer on the delta approaching.
- Water Rescue 14 Motor Replacement. We will be replacing boat motors on WR14's inflatable boat equipment prior to the end of the fiscal year. These boats are the westernmost water-rescue boats, deployed from Fire Station 14 in Martinez.



Community Risk Reduction Section

Fire Prevention Bureau

- **Public Safety Fireworks Enforcement Task Force.** The State established this task force to conduct a comprehensive review of existing laws and regulations related to fireworks, propose changes to enhance public safety, and develop a robust Fireworks Program enforcement plan. Assistant Chief Chris Bachman participated in this effort, representing the California Fire Chief's Fire Marshal's Section. The task force recently completed its final report.

At the local level, the recommendation is to update the District's citation ordinance, which is included on the April 14 board agenda. It should be noted that the District is limited in the fine amounts that can be imposed for violations. The task force report recommends amending state statute to increase the fine limit. If state regulations and statute are revised the District could increase the fine amounts in the future. The full task force report can be found on the Office of the State Fire Marshal's website:

<https://osfm.fire.ca.gov/what-we-do/fire-engineering-and-investigations/fireworks>

- **Fire Investigator Recruitment.** Interviews were conducted in late March to fill the remaining two vacancies for our shift Fire Investigators. Two candidates have been selected to proceed to the background investigation phase, with the goal of onboarding the new Fire Investigators by August.
- **Annual Weed Abatement Deadlines.** The spring weed abatement deadlines for compliance with District exterior hazard control requirements have been established as follows for 2026:
 - East County - May 12
 - Central County - June 1
 - West County - June 1

Legislation & Grants

- **Zone 0 and Home Hardening Regulations.** The State Board of Forestry agenda for April 14 & 15, 2026 does not appear to contain any items pertaining to this subject.

Administration Section Update

Support Services Division

- **Apparatus Shop Improvements.** The District Apparatus Shop recently completed significant exterior renovations, including the installation of new siding and a fresh coat of paint. As a critical hub for daily fleet operations, these upgrades ensure the facility's long-term structural integrity and continued operational readiness.
- **Hydration & Wellness Initiative.** In coordination with the District Health and Wellness Program, the Facilities Team has begun coordinating the installation of filtered water dispensers across all District sites. To support this rollout and reduce plastic waste, reusable water bottles are currently being distributed to all personnel.
- **Extractor Re-Programming.** All 34 Personal Protective Equipment (PPE) extractors operated by the District are undergoing re-programming. This initiative ensures effective decontamination in accordance with NFPA Standards, current regulations, and industry best practices. The District is fortunate to have 34 extractors designed to remove contaminants from firefighting gear, extending the life of the PPE and protecting our firefighters from the effects of harmful chemicals that can be absorbed while wearing their equipment. Each extractor costs approximately \$20,000 for the unit, electrical system upgrades, and installation.
- **PFAS-Free Wear Test (AB 1181).** Our Supply team and the District PPE Committee have started working with vendors and selected members to begin a wear test for PFAS-free structural PPE to meet the requirements of Assembly Bill 1181. A diverse group of members has been selected to participate in the field test, which is slated to begin later this year. Following the evaluation period, the committee will submit a formal recommendation for future PFAS-free structural PPE specifications.

New Fire Stations / Major Facilities Construction

- **Fire Station 90 (Brentwood)** The Fire District is currently moving into the planning phase with the City of Brentwood to advance project design and permitting. The planning process is expected to take several months.
- **Fire Station 9 (Pacheco)** A Notice of Intent (NOI) to proceed has been issued by the District and County Public Works. The architectural firm tasked with the temporary station has scheduled a comprehensive site survey the first week of April at Buchanan Field.

- Fire Station 94 (Downtown Brentwood) Vertical construction is progressing well; framing of the roof and walls has commenced. The project remains on schedule for completion in late 2026.
- Contra Costa County Regional Fire Communication Center (CCRFCC) (Pleasant Hill) The new communications center is in its final finishing touches. The “big move” is planned for mid to late June, 2026. This is a detailed process, as we need to continue providing critical dispatch services while we bring up the new dispatch center and take down the former center. Much planning and coordination have gone into this effort. A public ribbon-cutting ceremony will occur following the final move-in to the new center to celebrate this milestone.



Contra Costa County Hazardous Materials Programs Transition

- Cal EPA notified the District their review of the application package should not delay a July 1, 2026 transition from the County to the Fire District. The draft Cal EPA CUPA programs application package was submitted to Cal EPA for their initial review in mid-February.
- Weekly planning meetings with staff from the District and County HazMat are continuing.

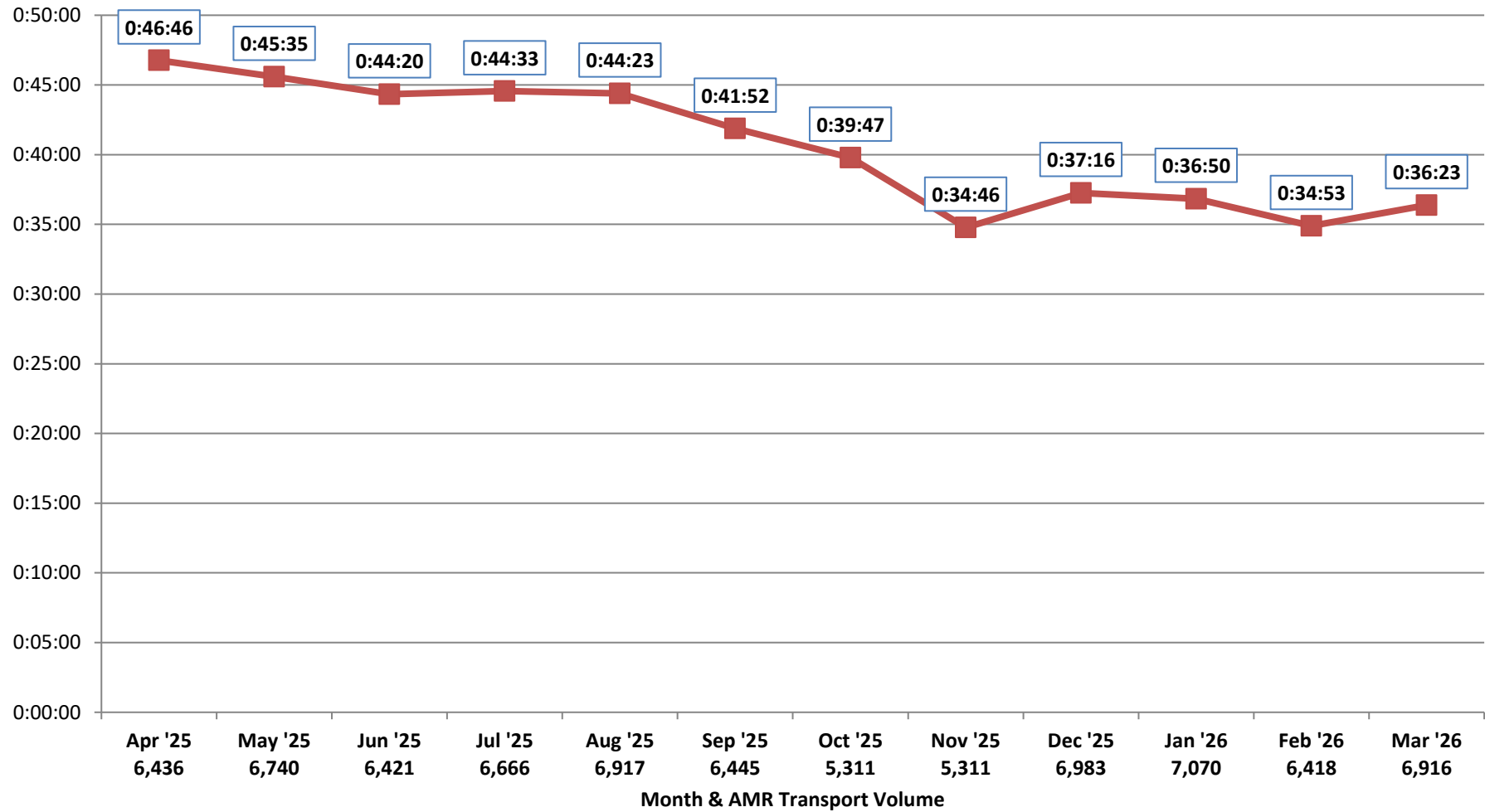
Upcoming Events

- Girls Empowerment Camp. The camp was increased in size from 50 to 75 participants for this year. The registration was full within the first few hours of opening the registration portal on April 1.



Patient Transfer of Care Times by Facility 90th PERCENTILE OF ALL FACILITIES

April 2025 - March 2026
78,885 Transports (6,574 per Month)
Source: AMR MEDS (ePCR Database)



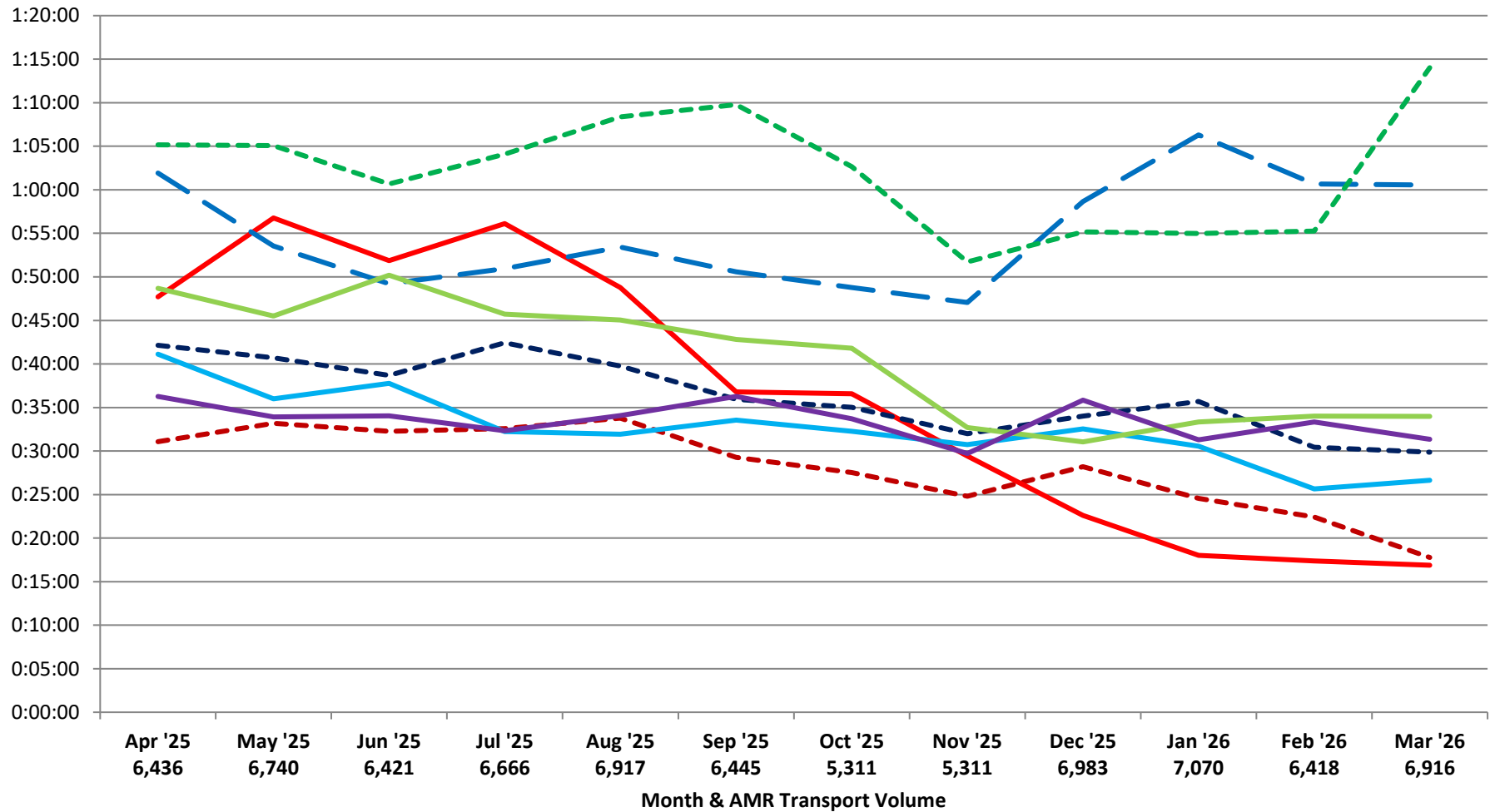


Patient Transfer of Care Times by Facility (90th Percentile)

April 2025 - March 2026

Source: AMR MEDS (ePCR Database)

- - - John Muir - Concord
- John Muir - Walnut Creek
- Kaiser Hospital - Antioch
- - - Kaiser Hospital - Richmond
- - - Kaiser Hospital - Walnut Creek
- Contra Costa Regional Medical Center
- Sutter Delta Medical Center
- - - PES - Contra Costa Regional Medical Center





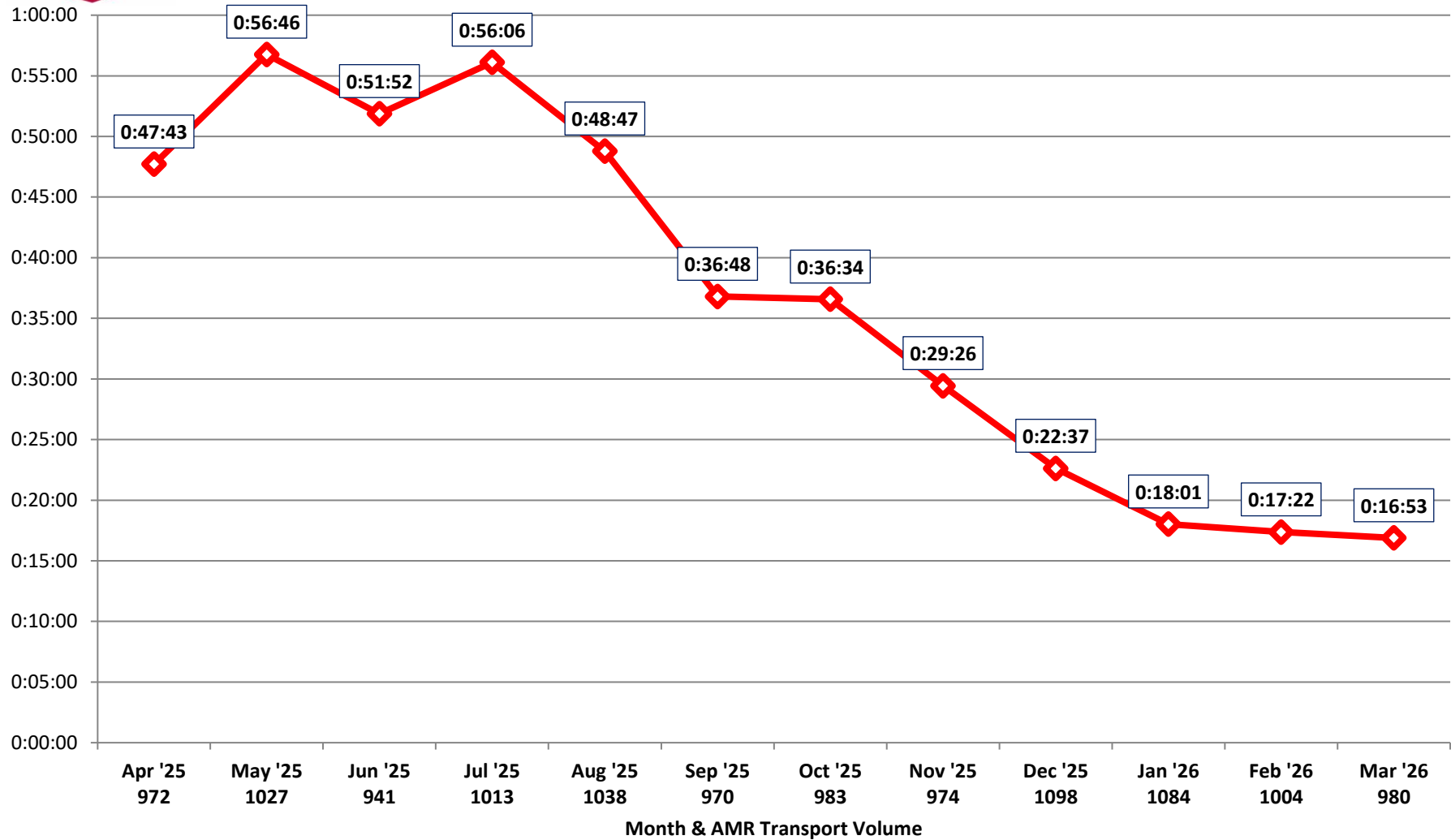
Patient Transfer of Care Times by Facility (90th Percentile)

John Muir - Walnut Creek

April 2025 - March 2026

12,084 Total Transports (1007 per Month)

Source: AMR MEDS (ePCR Database)





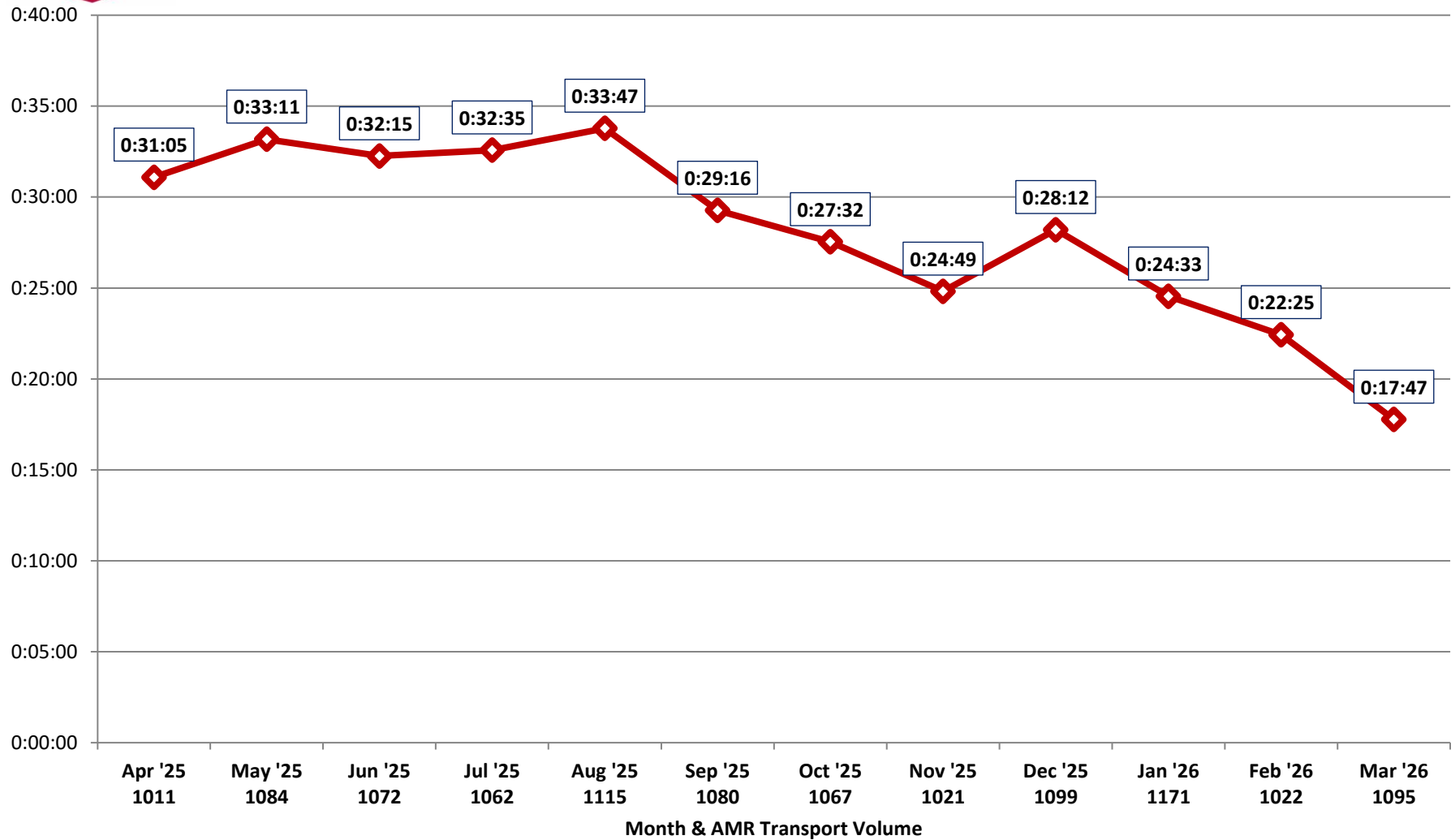
Patient Transfer of Care Times by Facility (90th Percentile)

John Muir - Concord

April 2025 - March 2026

12,899 Total Transports (1075 per Month)

Source: AMR MEDS (ePCR Database)





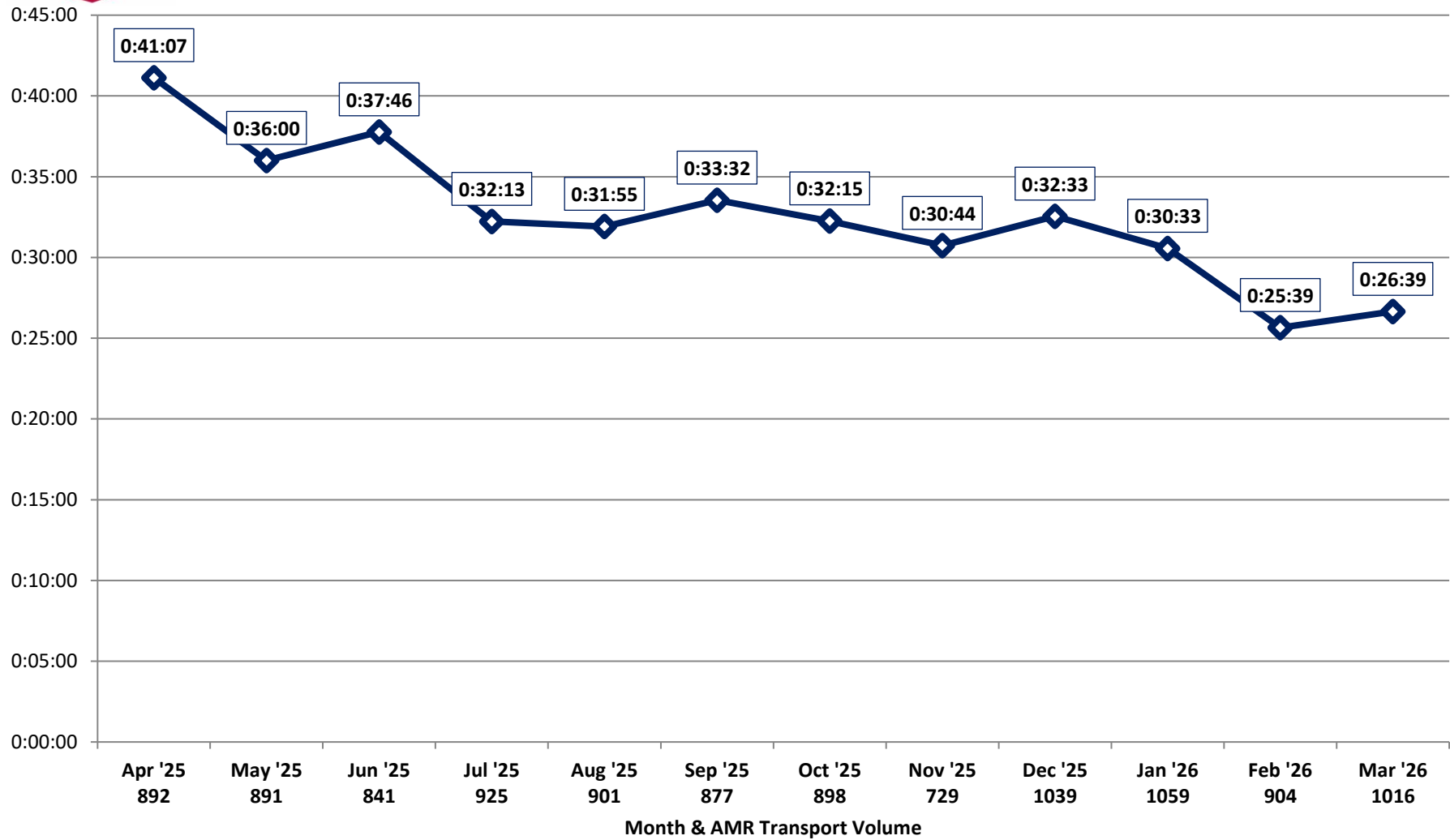
Patient Transfer of Care Times by Facility (90th Percentile)

Kaiser - Antioch

April 2025 - March 2026

10,972 Total Transports (914 per Month)

Source: AMR MEDS (ePCR Database)





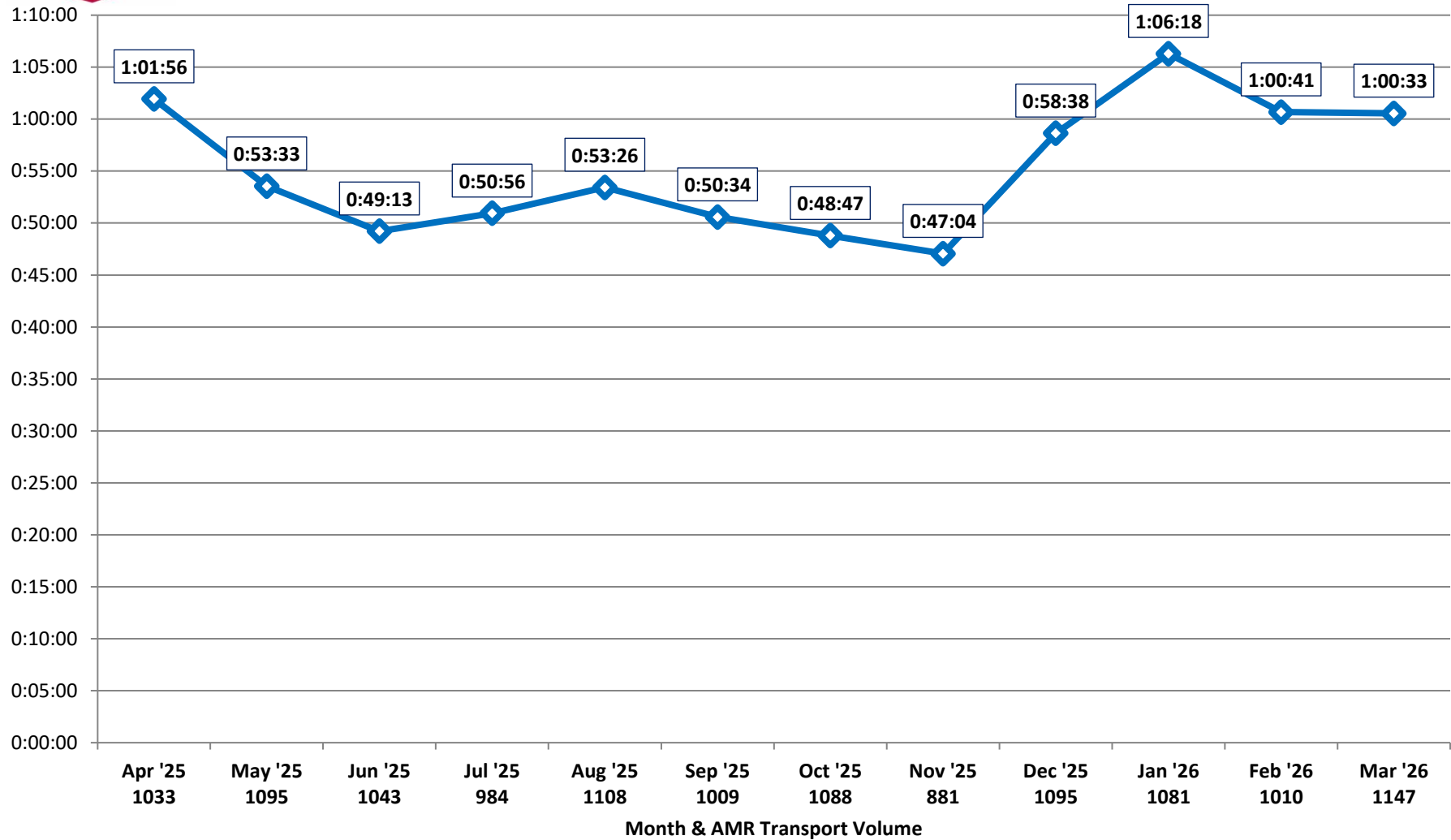
Patient Transfer of Care Times by Facility (90th Percentile)

Kaiser - Richmond

April 2025 - March 2026

12,574 Total Transports (1,048 per Month)

Source: AMR MEDS (ePCR Database)





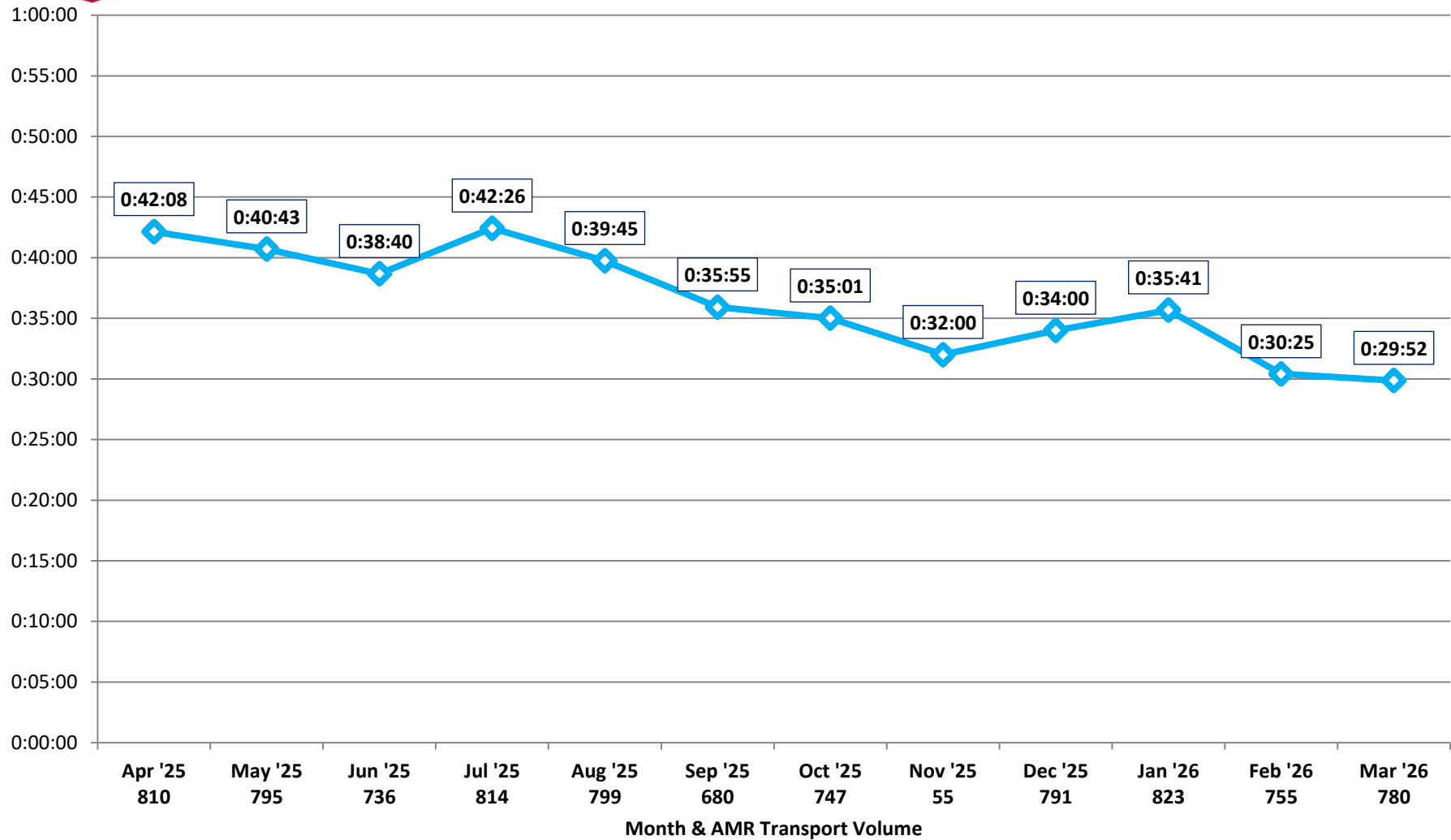
Patient Transfer of Care Times by Facility (90th Percentile)

Kaiser - Walnut Creek

April 2025 - March 2026

8,585 Total Transports (715 per Month)

Source: AMR MEDS (ePCR Database)





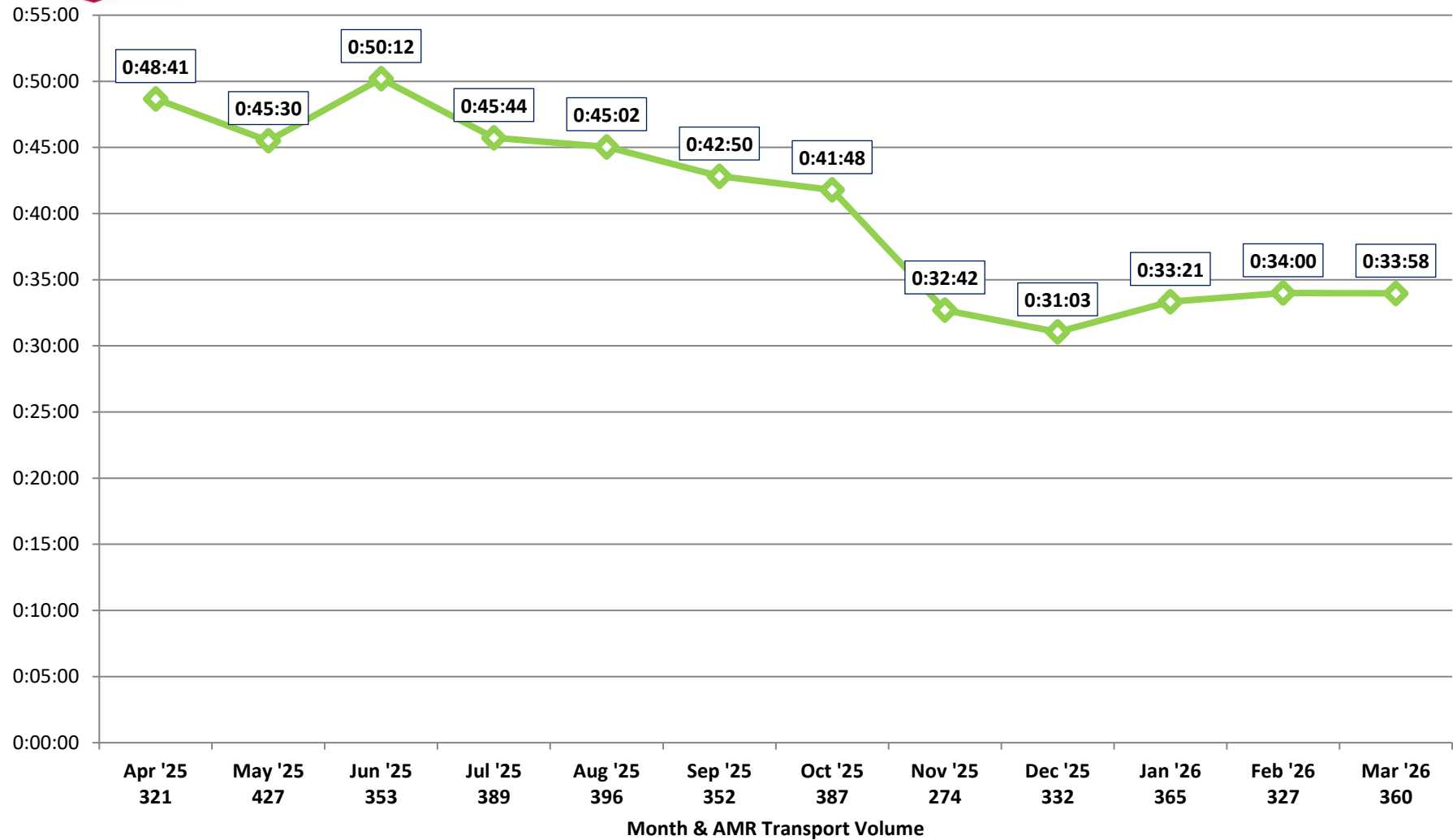
Patient Transfer of Care Times by Facility (90th Percentile)

Contra Costa Regional Medical Center

April 2025 - March 2026

4,283 Total Transports (357 per Month)

Source: AMR MEDS (ePCR Database)





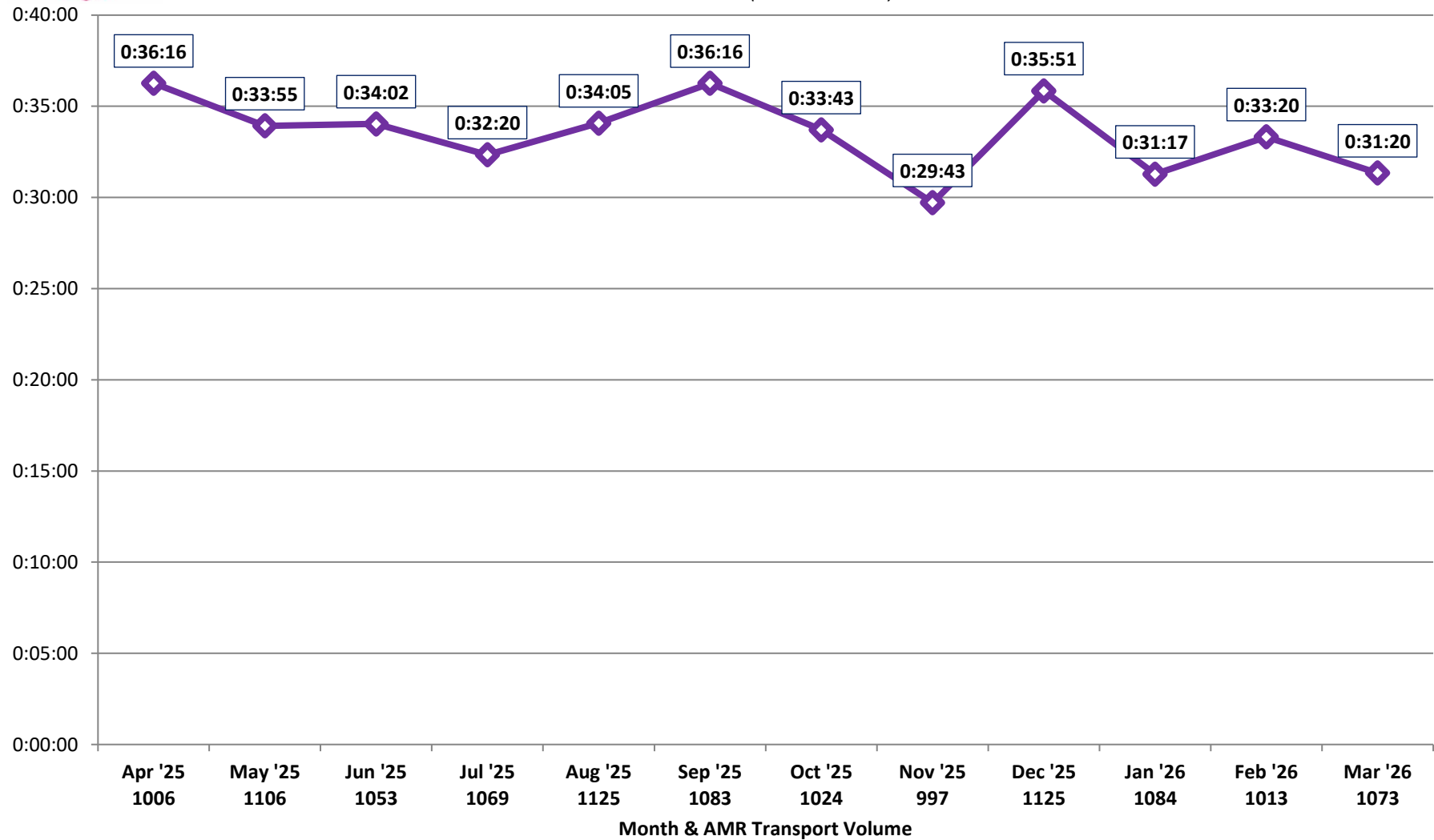
Patient Transfer of Care Times by Facility (90th Percentile)

Sutter Delta Medical Center

April 2025 - March 2026

12,758 Total Transports (1063 per Month)

Source: AMR MEDS (ePCR Database)





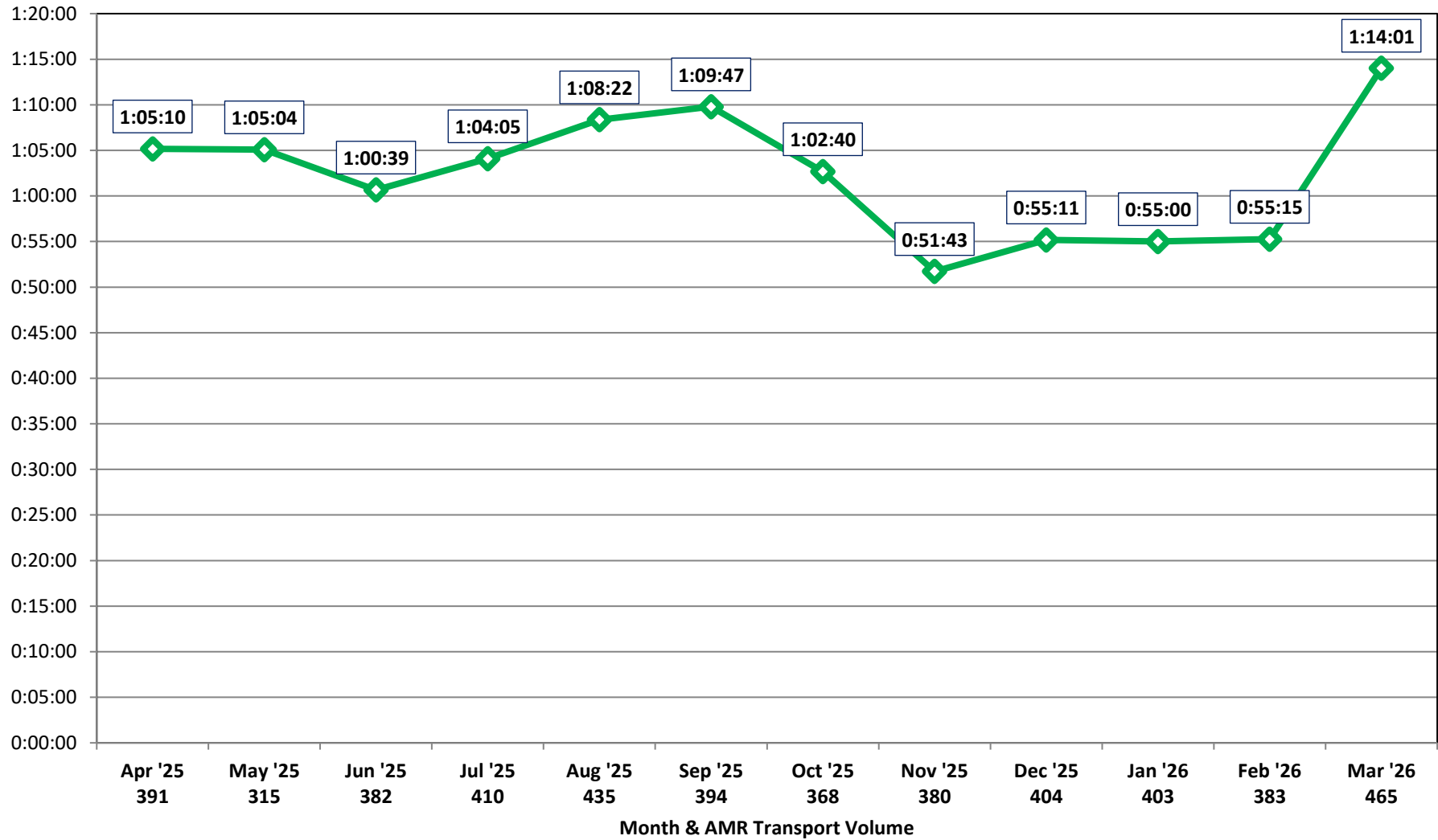
Patient Transfer of Care Times by Facility (90th Percentile)

CCRMC - PES

April 2025 - March 2026

4,730 Total Transports (394 per Month)

Source: AMR MEDS (ePCR Database)





CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1447

Agenda Date: 4/14/2026

Agenda #: C.1.

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Introduction of Ordinance No. 2026-08 Establishing Administrative Fines, Enforcement Procedures, and Collection Remedies for Fire Code Violations

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

1. INTRODUCE Ordinance No. 2026-08 establishing administrative fines, enforcement procedures, and collection remedies for violations of the Fire Code of the Contra Costa County Fire Protection District; WAIVE reading; and FIX April 28, 2026 for adoption.

FISCAL IMPACT:

Adoption of the ordinance will improve cost recovery associated with enforcement activities, including inspections, investigations, and compliance efforts.

The ordinance establishes:

- Fixed administrative fines for violations
- Escalating penalties for repeat violations within a one-year period
- Authority to recover collection costs and interest on unpaid fines

This framework is expected to reduce impacts to the District's General Fund by ensuring that responsible parties bear the cost of enforcement activities rather than ratepayers or taxpayers.

BACKGROUND:

The Contra Costa County Fire Protection District is responsible for enforcing fire and life safety regulations, including defensible space, fire protection systems, and general Fire Code compliance.

The District continues to experience:

- Increased non-compliance
- Repeat violations requiring multiple inspections
- Limited cost recovery under existing enforcement mechanisms

The proposed ordinance provides a structured administrative enforcement program consistent with California law, including Government Code Sections 25132 and 53069.4, and Health and Safety Code Sections 13870-13871.

CONSEQUENCE OF NEGATIVE ACTION:

Failure to adopt the ordinance will:

- Limit the District's ability to recover enforcement and compliance costs
- Reduce effectiveness in addressing repeat or ongoing violations
- Increase reliance on more resource-intensive enforcement methods
- Potentially elevate risks to life safety and property due to unresolved violations

The ordinance is being introduced at this meeting of the CCCFPD Board of Directors, and, on April 28, 2026, the ordinance will be considered for adoption by the Board of Supervisors, acting in its capacity as the CCCFPD Board of Directors.

ORDINANCE NO. 2026-08

(Uncodified)

**ORDINANCE OF THE CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
ESTABLISHING ADMINISTRATIVE PENALTIES AND ADOPTING
SUMMARY ABATEMENT PROCEDURES FOR VIOLATIONS OF THE
DISTRICT FIRE CODE**

The Contra Costa County Board of Supervisors, as and constituting the Board of Directors of the Contra Costa County Fire Protection District, ordains as follows:

SECTION I. SUMMARY. This ordinance establishes administrative fines, enhanced enforcement procedures, cost recovery, abatement authority, and collection remedies that the Contra Costa County Fire Protection District may pursue to address violations of the Fire Code of the Contra Costa County Fire Protection District.

SECTION II. APPLICABILITY AND AUTHORIZATION.

- (a) This ordinance provides for administrative fines, enforcement, cost recovery, and collection remedies that the Contra Costa County Fire Protection District may pursue to address any violation of the Code.
- (b) Remedies under this ordinance are in addition to any other remedy allowed by the Code or applicable law, including without limitation, abatement provisions of the Code, which the Contra Costa County Fire Protection District may pursue to address a violation of the Code, and criminal enforcement. The use of this ordinance is at the sole discretion of the Contra Costa County Fire Protection District Enforcement Officers
- (c) This ordinance is authorized by California Government Code Sections 25132 and 53069.4, and California Health and Safety Code Sections 13870 and 13871.

SECTION III. DEFINITIONS. For purposes of this ordinance, the following words and phrases have the following meanings:

- (a) “Code” means the Fire Code of the Contra Costa County Fire Protection District.
- (b) “District” means the Contra Costa County Fire Protection District.
- (c) “Effective Date” means the date by which a violation must be corrected, as specified in the Notice of Violation.
- (d) “Enforcement Officer” means the District Fire Chief, District Fire Marshal, and authorized designees of the Fire Chief, including District Code Enforcement and Inspection Division Officers.

- (e) “Hearing Officer” means any of (1) the District Fire Chief, (2) the District Assistant Chief, Emergency Operations, or (3) the District Assistant Chief, Support Services.
- (f) “Notice of Fine” means a notice of violation of the Code as described in Section IV(e) of this ordinance.
- (g) “Notice of Violation” means a notice of violation of the Code as described in Section IV(b) of this ordinance.
- (h) “Responsible Person” means any owner, occupant, operator, or other person responsible for a property or condition upon which a violation arises.
- (i) “Service Date” means the date a notice or decision is served pursuant to Section IX.

SECTION IV. ADMINISTRATIVE FINES.

- (a) **Authority.** An Enforcement Officer is authorized to determine whether a violation of the Code exists with respect to any property within the District.
- (b) **Notice of Violation.** If a violation exists on a property, an Enforcement Office may serve a Notice of Violation on the Responsible Person as specified in Section IX below. A Notice of Violation shall include all of the following information:
 1. The date of the violation.
 2. The address or other description of the location where the violation occurred.
 3. The section or sections of the Code violated.
 4. A description of each violation included in the Notice of Violation.
 5. A description of how each violation can be corrected.
 6. A specified time period of at least at least 10 calendar days, beginning on the Service Date, within which the violation must be corrected.
 7. An advisement that the Responsible Person may be subject to an administrative fine under this ordinance if the violation has not been corrected, as specified in the Notice of Violation.
 8. The name and signature of the citing Enforcement Officer.
- (c) **Imposition of Fines.** An Enforcement Officer may impose an administrative fine on a Responsible Party if a violation specified in the Notice of Violation is not corrected within the time period for correction, and in accordance with the corrective actions, as specified in the Notice of Violation.
- (d) **Amount of Fine.** The amount of the fine will be one hundred thirty dollars (\$130) for a first violation, seven hundred dollars (\$700) for a second violation of the same Code

section within one year of the first violation, one thousand three hundred dollars (\$1,300) for each additional violation of the same Code section within one year, and two thousand five hundred dollars (\$2,500) for each additional violation of the same ordinance within two years of the first violation if the property is a commercial property that has an existing building at the time of the violation and the violation is due to failure by the owner to remove visible refuse or failure to prohibit unauthorized use of the property in accordance with the Code. Acts, omissions, or conditions in violation of the Code that continue, exist, or occur during separate ten-day periods constitute separate violations and offenses for each ten-day period.

- (e) **Notice of Fine.** An administrative fine will be assessed by means of a Notice of Fine. The Responsible Party will be served with the Notice of Fine as specified in Section IX below. A Notice of Fine shall include all of the following information:
1. The date of the violation.
 2. The address or other description of the location where the violation occurred.
 3. The section or sections of the Code violated.
 4. A description of each Code violation specified in the notice.
 5. The amount of the fine.
 6. An advisement of the right to request a hearing before a Hearing Officer contesting the imposition of the fine, and the time within which a hearing must be requested.
 7. A description of the fine payment process, including a description of the time within which and the place to which the fine shall be paid.
 8. The name and signature of the citing Enforcement Officer.
- (f) **Dismissal of Citation.** At any time before the expiration of the time to appeal a Notice of Fine, or at any time before the appeal hearing if an appeal of a Notice of Fine was filed, the District Fire Marshal may dismiss a Notice of Fine and cancel any scheduled hearing if the District Fire Marshal determines that there was no violation as charged in the Notice of Fine or that the Notice of Fine should be dismissed. A dismissal of a Notice of Fine under this subsection does not prohibit the later issuance of a Notice of Fine.

SECTION V. APPEALS.

- (a) **Appeal of Citation.** Any person upon whom an administrative fine is imposed by an Enforcement Officer may appeal the fine pursuant to the procedures set forth in this section. The appellant must file a written appeal with the Enforcement Officer issuing the Notice of Fine within thirty (30) calendar days of the Service Date of the Notice of Fine. The written appeal shall include:

ORDINANCE NO. 2026-08

1. A brief statement setting for the interest the appealing party has in the matter relating to the imposition of the fine; and,
 2. A brief statement of the material facts that the appellant claims supports the contention that no administrative fine should be imposed or that an administrative fine of a different amount is warranted.
- (b) **Notice of Hearing.** A notice of the appeal hearing will be served on the appellant as specified in Section IX below. The notice will set the appeal hearing for no sooner than 15 days and no later than 60 days following the Service Date of the notice of appeal hearing.
- (c) **Hearing Officer.** An appeal of an administrative fine imposed for violations of the Code will be heard by a Hearing Officer.
- (d) **Evidence.** At the hearing, the appellant will be given the opportunity to testify and present evidence.
- (e) **Additional Materials.** If the Enforcement Officer submits additional materials concerning the administrative citation to the Hearing Officer for consideration at the hearing, then a copy of such materials shall also be provided to the person requesting the hearing at least five days before the date of the hearing.
- (f) **Continuances.** The Hearing Officer may continue the hearing and may request additional information from the Enforcement Officer or the person upon whom the administrative citation was imposed, before issuing the decision.
- (g) **Written Decision.** After considering the testimony and evidence submitted at the hearing, or after the appellant has failed to appear at the hearing, the Hearing Officer will issue a written decision to uphold, modify, or cancel the administrative fine and will list in the decision the reason or reasons for that decision. The decision will be served as specified in Section IX below.

SECTION VI. FINAL ORDER. The imposition of an administrative fine becomes a final administrative order on the date that one of the following first occurs:

- (a) **No appeal.** On the date the Notice of Fine is served, if the Responsible Party fails to file a written appeal to the Enforcement Officer within the time specified in the Notice of Fine.
- (b) **Appeal.** On the date of the written decision by the Hearing Officer, if the Responsible Party files a written appeal to the Enforcement Officer within the time specified in the Notice of Fine.

SECTION VII. PAYMENT OF FINES.

- (a) **Due Date.** An administrative fine imposed under this ordinance must be paid to the District within 30 days after the imposition of the administrative fine becomes a final administrative order (as specified in Section VI, above). Payment of a fine under this ordinance does not excuse or discharge any continuation or repeated occurrence of the violation that is the subject of the Notice of Fine.
- (b) **Further Violations Not Excused.** The payment of a fine under this ordinance does not preclude the District from taking any other enforcement action regarding a violation that is not corrected.

SECTION VII. COLLECTION. If an administrative fine is not paid within 30 days after the imposition of the fine becomes a final administrative order, the District may collect the fine, the District's collection costs, and interest. An administrative fine accrues interest at the same annual rate as any civil judgment, beginning on the 20th day after the fine becomes a final administrative order. The District may collect by using any available legal means, including but not limited to the following:

- (a) **Civil Action.** The District may file a civil action. If a civil action is commenced, the District is entitled to recover all costs associated with the collection of the fine, including those costs set forth in Code of Civil Procedure section 1033.5.
- (b) **Permits.** The District may withhold issuance of license, permits, and other entitlements to a Responsible Party on any project, property, or application of any kind whenever an administrative fine remains unpaid.
- (c) **Enforcement of Judgment.** The District may take such other actions as are allowed for enforcement of a civil judgment as provided for pursuant to the Enforcement of Judgment Law, California Code of Civil Procedure section 680.010 et seq.

SECTION IX. SERVICE. All notices or decisions required to be served by this ordinance must be served either by the method specified in subsection (a) or by the method specified in subsection (b). The failure of a person to receive properly addressed service shall not affect the validity of the proceedings.

- (a) **Personal service.** Personal service is deemed complete on the date the notice or decision is personally served.
- (b) **Certified mail and posting.** Certified mail will be addressed to the Responsible Party at the address shown on the last equalized assessment roll or as otherwise known. Service is deemed complete upon the deposit of the notice or decision, postage pre-paid, in the

United States mail. Simultaneously, the same notice or decision may be sent by regular mail. If a notice or decision sent by certified mail is returned unsigned, then service is deemed effective pursuant to regular mail. Posting of the notice or decision will be conspicuously on or in front of the property that is the subject of the citation. If the property has no frontage, posting will be on the portion of the property nearest to a street, highway, or road, or the location most likely to give actual notice to the Responsible Party.

SECTION X. RIGHT TO JUDICIAL REVIEW. A final administrative order may be appealed to Superior Court of Contra Costa County in accordance with the provisions set forth in Government Code Section 53069.4.

SECTION XI. SEVERABILITY. If any provision of this ordinance is held invalid or unenforceable by a court of competent jurisdiction, that holding shall not affect the validity or enforceability of the remaining provisions of this ordinance.

SECTION XII. ORDINANCE 2012-03. Contra Costa County Fire Protection District Ordinance No. 2012-03 is hereby repealed and superseded by this ordinance as of the effective date of this ordinance. However, this repeal shall not affect any administrative enforcement actions commenced under Ordinance No. 2012-03 prior to the effective date of this ordinance, and any such actions shall be concluded in accordance with Ordinance No. 2012-03.

SECTION XIII. EFFECTIVE DATE. This ordinance becomes effective 30 days after passage. Within 15 days of passage, this ordinance shall be published once with the names of the supervisors voting for or against it in the East Bay Times, a newspaper published in this County.

PASSED and ADOPTED on _____ by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Board Chair

ATTEST:
MONICA NINO, Clerk of the Board
of Supervisors and County Administrator

By _____
Deputy

ORDINANCE NO. 2026-08



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1448

Agenda Date: 4/14/2026

Agenda #: C.2.

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa Fire Protection District

Report Title: Testforce - Viavi Solutions

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Purchasing Agent, on behalf of the Fire Chief, to execute a purchase order with Testforce, an authorized reseller for Viavi Solutions, subject to the terms of the NASPO ValuePoint Master Agreement and the Participating Addendum between Viavi Solutions and the State of Washington, in an amount not to exceed \$205,149 for purchase of replacement radio service monitors that are nearing or have reached their end of life.

FISCAL IMPACT:

Budgeted. 100% CCCFPD EMS Transport Fund

BACKGROUND:

The Contra Costa County Fire Protection District needs to acquire replacement radio service monitors from a dependable vendor. Testforce, which has a National Association of State Procurement Officials (NASPO) contract, was chosen as the vendor for these products and services through a cooperative purchase agreement. This cooperative procurement method allows the Fire District to benefit from pre-negotiated rates, promoting operational efficiency and cost-effective solutions.

Testforce selection was based on several key factors that match the Fire District's operational needs. Their NASPO contract 07-22-70-49-22 permits the District to acquire products at set rates, supporting pre-negotiated competitive pricing. The current units are approaching or have reached the end of their useful life. This is because software updates for these monitors are no longer supported, which increases their vulnerability to security threats and operational problems. Additionally, replacement parts are scarce, hard to find, or unavailable, complicating maintenance and repair work. By investing in new radio service monitors, the District aims to maintain reliable and effective communication systems.

CONSEQUENCE OF NEGATIVE ACTION:

If this request is not approved, the Fire District may face operational inefficiencies, increased maintenance challenges, heightened security risks, and higher long-term costs.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1449

Agenda Date: 4/14/2026

Agenda #: C.3.

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa Fire Protection District

Report Title: Platform Subscription Agreement with Hummingbird Drones Inc., d/b/a Nova Software Company Inc.

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a Platform Subscription Agreement with Hummingbird Drones Inc., d/b/a Nova Software Company Inc., in an amount not to exceed \$8,000 for access to the Nova cloud-based mapping, analytics, and live-streaming platform, for the period May 1, 2026 through May 1, 2027.

FISCAL IMPACT:

Budgeted. 100% CCCFPD General Operating Fund.

BACKGROUND:

Hummingbird Drones Inc., doing business as Nova Software Company Inc., provides a cloud-based platform that integrates mapping, analytics, thermal detection, and live streaming capabilities to support emergency response and situational awareness operations.

The agreement provides the Contra Costa County Fire Protection District access to several Nova platform features including:

- Nova Pro - operational mapping and platform access
- Nova Hotspots - hotspot detection and thermal analytics
- Nova Live Stream - real-time video streaming capability
- Nova Color finder - visual analytics tools for identifying heat signatures and anomalies

These tools can enhance the District’s ability to monitor incidents, particularly wildland fires, vegetation fires, and large-scale incidents, by integrating aerial data feeds and real-time analytics into operational decision-making.

The Nova platform supports improved incident command situational awareness, enabling command staff to visualize live aerial feeds, track heat signatures, and coordinate suppression or mitigation activities more effectively. The software also allows for improved data sharing and operational coordination between field resources and command staff during dynamic incidents.

The agreement includes platform subscription services only and does not include any professional services under the order form.

Nova's Terms of Service include an indemnification provision from the Fire District to Nova for claims based on the Fire District's use of the platform, as well as a limitation of liability capping Nova's liability at the amount of fees paid in the 12 months prior to the claim arising.

CONSEQUENCE OF NEGATIVE ACTION:

If this action is not approved, the Fire District will not be able to implement the Nova platform tools, which may limit the District's ability to leverage emerging technologies that support enhanced real-time situational awareness, aerial data integration, and operational intelligence during emergency incidents



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1450

Agenda Date: 4/14/2026

Agenda #: C.4.

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa County Fire Protection District

Report Title: Xylo Risk wildfire mitigation prioritization analysis and risk modeling services agreement

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Xylo Risk, Inc. in an amount not to exceed \$15,000 for wildfire mitigation prioritization analysis and risk modeling services for pilot communities within the Fire District, for the period May 1, 2026 through May 1, 2027.

FISCAL IMPACT:

100% CCCFPD General Operating Fund.

BACKGROUND:

The Contra Costa County Fire Protection District continues to expand its data-driven approach to wildfire risk assessment, vegetation management planning, and community risk reduction programs. To support these efforts, the District proposes entering into an agreement with Xylo Risk, Inc. to conduct a Mitigation Prioritization Analysis for selected communities within the District.

The initial pilot communities identified for analysis are Brentwood and Lafayette, each comprising approximately 1,500 residential structures located in areas that may be exposed to wildfire risk.

Under this agreement, Xylo Risk will provide wildfire risk modeling and analytics services that include:

Wildfire Vulnerability Assessment

- Advanced wildfire simulations modeling potential fire pathways under severe weather conditions
- Identification of wildfire entry points where fire spread may threaten communities
- Residential Risk Prioritization
- Parcel-level structure risk assessments using wildfire modeling tools
- Identification of ignition probabilities and potential ignition sources
- Development of prioritized lists of structures or parcels for mitigation activities such as defensible space and home hardening, vegetation management prioritization
- Identification of strategic vegetation management areas and extended defensible space treatments to interrupt wildfire spread pathways, risk analytics platform
- A map-based software platform visualizing wildfire risk assessments and mitigation opportunities
- Return-on-investment modeling for home hardening and vegetation management programs

Deliverables will consist of GIS datasets, prioritized mitigation recommendations, and risk visualization tools to help the District target inspection programs, community outreach, vegetation management, and wildfire mitigation efforts.

The proposed agreement will serve as a one-year pilot project to assess the effectiveness of the platform and modeling tools in supporting the District's wildfire mitigation planning efforts. Depending on the pilot results, the District might consider future expansions or other applications of technology.

Xylo Risk's Master Services Agreement contains a limitation-of-liability clause that limits its liability to the fees paid in the six months preceding the event giving rise to the claim.

CONSEQUENCE OF NEGATIVE ACTION:

If this action is not approved, the Fire District will not be able to implement the proposed wildfire mitigation prioritization pilot analysis, limiting the District's ability to use advanced modeling and data analytics to strategically target vegetation management, home hardening, and defensible space programs within higher-risk communities.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1451

Agenda Date: 4/14/2026

Agenda #: C.5.

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa Fire Protection District

Report Title: Freshworks Inc., Contract Extension and Payment Limit Increase

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract amendment with Freshworks Inc., to increase the payment limit by \$50,000, to a new payment limit of \$80,000, and to extend the term to December 30, 2029, for its IT support channels and internal operations tool.

FISCAL IMPACT:

Budgeted. 100% CCCFPD General Fund

BACKGROUND:

The Fire Protection District (the District) is committed to ensuring safety and operational efficiency through effective communication and prompt response. The IT network at the Fire District spans over 40 locations, over 100 vehicles, and includes the deployment of hundreds of desktops, laptops, and mobile tablets. The implementation of Freshservice by Freshworks has greatly improved the management of our internal operations, IT infrastructure, and support functions, allowing District IT staff to concentrate on their most critical tasks.

Freshservice provides a centralized, modern IT service management platform that brings incidents, service requests, assets, and workflows into a single system, giving organizations clear visibility and control over their operations. Its automation and capabilities streamline repetitive tasks like ticket routing, approvals, prioritization, and response generation.

Through this extension and increased payment limits, the District will continue to use this software for internal customer service tracking and issue resolution. The Terms and Conditions include an indemnification from the District to Freshworks, as well as a limitation liability.

CONSEQUENCE OF NEGATIVE ACTION:

If this agreement is not approved, the District would have to identify alternative means to track and address IT disruptions and needs.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1452

Agenda Date: 4/14/2026

Agenda #: C.6.

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa Fire Protection District

Report Title: Telex - Dispatch Console Systems COOP Purchase

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Purchasing Agent, on behalf of the Fire Chief, to execute a purchase order with Telepath, an authorized reseller for Telex, in an amount not to exceed \$276,597, pursuant to the terms of the Sourcewell Master Agreement and the Participating Addendum between Bosch Security Systems, LLC and Sourcewell, for the purchase and installation of IP control equipment for two-way radio communications; and AUTHORIZE the Fire Chief to take any other actions necessary to implement the purchase consistent with the terms of the agreement.

FISCAL IMPACT:

Budgeted.100% EMS Transport Fund

BACKGROUND:

Telex Radio Dispatch is a leading manufacturer of IP control for two-way radio communications. Their dispatch console systems offer flexibility, scalability, and redundant capabilities across both distributed and server-based architectures.

This system is crucial for providing necessary Radio communication support to our center during major incidents, evacuations, or when additional dispatch personnel is required. The current backup facility at San Ramon Valley Fire and Police Department lacks sufficient seating capacity for the Fire District’s full team. Implementing the Telex system in Command Vehicle 84 (CMD 84) will effectively resolve this space limitation and allow dispatchers to communicate seamlessly with firefighters and AMR.

Sourcewell, a cooperative purchasing organization, competitively awarded a Master Agreement to Bosch Security Systems, LLC, which includes Telex products and allows participating agencies to purchase under the Master Agreement via a Participating Addendum. Telepath is an authorized Telex reseller and may sell Telex products under that Sourcewell agreement. Procuring the system through the Sourcewell Master Agreement and Participating Addendum serves the District’s best interests by providing competitively procured terms and pricing and enabling efficient procurement without the need for a separate solicitation.

CONSEQUENCE OF NEGATIVE ACTION:

If this action is not approved, the Regional Fire Communications Center will continue to rely on the San Ramon Valley Fire and Police Department backup center, which lacks sufficient seating. This could result in reduced redundancy and resiliency of regional dispatch operations and may increase risk during emergencies or

outages.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1453

Agenda Date: 4/14/2026

Agenda #: C.7.

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa Fire Protection District

Report Title: BME Fire Trucks, LLC 4x4 International “Targhee” Model 34 Engines Purchase

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Golden State Fire Apparatus, Inc. for the manufacture and sale of four, 4x4 International “Targhee” Model 34 Engines and accompanying equipment, in an amount not to exceed \$2,744,870; and

APPROVE Budget Amendment No. BDA-26-00578 appropriating fund balance of \$2,745,000 for the purchase of the 4, 4x4 International “Targhee” Model 34 Engines and accompanying equipment.

FISCAL IMPACT:

100% CCCFPD General Operating Fund balance.

BACKGROUND:

The Contra Costa County Fire Protection District (District) fights wildfires as part of its mission. The apparatus used for fighting wildland fires is specialized and requires a configuration and set of specifications not typical of a municipal fire department pumper. The apparatus requires four-wheel drive, the ability to carry a supply of specialized wildland firefighting equipment, and interior seating capacity for up to four firefighters.

The apparatus will be acquired using the Houston-Galveston Area Council (HGAC) cooperative purchasing program. This system allows local government agencies to procure goods and services that have been competitively bid and awarded. The vehicles are priced at \$661,217.03 each, for a total purchase price of \$2,644,868.12, including sales tax. The total purchasing authority of \$2,744,870 consists of an additional \$100,000 for contingencies, above the net purchase price.

Acquiring four Type 3 wildland engines will positively impact District operations and public safety. Investing in the District’s wildland fleet will enable the District to acquire modern, more reliable equipment to replace aging apparatus and supplement its current fleet. The purchase contract contains an indemnification provision from the District to Golden State Fire Apparatus.

CONSEQUENCE OF NEGATIVE ACTION:

Without approval, the District would have to identify alternate means to acquire the new apparatus. The current age and condition of the fleet will continue to age, impacting the District’s ability to provide safe, reliable, and effective emergency response. Delaying this purchase may lead to future cost increases and a potential loss of

critical coverage if the apparatus is taken out of service for maintenance and repairs.

View Budget Amendment: Budget
 Amendment: FY 2025-26 - Operating Budget
 on 04/14/2026 : BDA-26-00578

Company Contra Costa County
Budget Template Operating Budget : FY 2025-26 Operating Budget
Budget FY 2025-26 Operating Budget
Organizing Dimension Type
Amendment ID BDA-26-00578
Amendment Date 04/14/2026
Description Appropriate funds from CCCFPD General Fund
Amendment Type Appropriation / Estimated Revenue Adjustment
Balanced Amendment Yes
Entry Type Mid-Year Adjustments
Status In Progress

Budget Amendment Entries

Period	*Ledger Account/Summary	Home Organization	*Cost Center	*Fund	Debit Amount	Credit Amount	Memo	Exceptions
FY 2025-26 Year (FY 2025-26 Operating Budget)	4953:AUTOS & TRUCKS	7300 CCC FIRE PROTECTION (Home Org)	7300 CCC FIRE PROTECTION	202000 C C C FIRE PROTECTION	\$2,745,000.00	\$0.00	4 Fire Engines	Warning : - Home Org on Budget Line Not Equal Initiator's Home Org
FY 2025-26 Year (FY 2025-26 Operating Budget)	9990:APPROPRIATED FUND BAL	7300 CCC FIRE PROTECTION (Home Org)	7300 CCC FIRE PROTECTION	202000 C C C FIRE PROTECTION	\$0.00	\$2,745,000.00	4 Fire Engines	Warning : - Home Org on Budget Line Not Equal Initiator's Home Org

Process History

Process	Step	Status	Completed On	Due Date	Person (Up to 5)	All Persons	Comment
Budget Amendment Event	Budget Amendment Event	Step Completed	03/23/2026 12:42:58 PM	03/24/2026	Jasmine McPeters	1	
Budget Amendment Event	Review Budget Amendment	Not Required		03/24/2026		0	
Budget Amendment Event	Approval by Department Approver – Budget Amendment	Sent Back	03/24/2026 10:07:16 AM		Faye Ny (Department Approver – Budget Amendment)	1	Send Back Reason from Faye Ny: Pls change it to \$2.744M and resubmit.
Budget Amendment Event	Budget Amendment Event	Submitted	03/24/2026 11:49:29 AM	03/24/2026	Jasmine McPeters	1	
Budget Amendment Event	Review Budget Amendment	Not Required		03/24/2026		0	

View Budget Amendment: Budget
 Amendment: FY 2025-26 - Operating Budget
 on 04/14/2026 : BDA-26-00578

Process	Step	Status	Completed On	Due Date	Person (Up to 5)	All Persons	Comment
Budget Amendment Event	Approval by Department Approver – Budget Amendment	Sent Back	03/24/2026 03:00:11 PM		Faye Ny (Department Approver – Budget Amendment)	1	Send Back Reason from Faye Ny: Pls increase to \$2,745M.
Budget Amendment Event	Budget Amendment Event	Submitted	03/24/2026 03:09:03 PM	03/24/2026	Jasmine McPeters	1	
Budget Amendment Event	Review Budget Amendment	Not Required		03/24/2026		0	
Budget Amendment Event	Approval by Department Approver – Budget Amendment	Approved	03/24/2026 03:35:39 PM		Faye Ny (Department Approver – Budget Amendment)	1	
Budget Amendment Event	Review Budget Amendment	Awaiting Action		03/24/2026	Analiza Pinlac (Budget Specialist (Auditor Office))	3	
					Xia Zhang (Budget Specialist (Auditor Office))		
					Yesenia Campos (Budget Specialist (Auditor Office))		



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1454

Agenda Date: 4/14/2026

Agenda #: C.8.

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Fire Apparatus (Type 1 Engines) Acquisition and Lease-Purchase Program

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

1. APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a purchase contract with Golden State Fire Apparatus, Inc., for the manufacture and sale of five (5) Type 1 fire engines, in an amount not to exceed \$6,658,505, including indemnity by the Contra Costa County Fire Protection District.

2. APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a new lease schedule under the Master Lease Agreement with PNC Bank, National Association, for an amount not to exceed \$7,832,245 in ten (10) annual payments of approximately \$783,224.43 and a term of ten years for the lease-purchase of the Pierce fire engines.

3. APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a four-party agreement among Golden State Fire Apparatus; PNC Bank, National Association; Pierce Manufacturing, Inc.; and the Contra Costa County Fire Protection District regarding the manufacture, delivery of the fire engines, and initiation of the lease.

FISCAL IMPACT:

Budgeted. 100% CCFPD General Fund

The apparatus will be acquired using the Houston-Galveston Area Council (HGAC) cooperative purchasing program. The fire engines are priced at \$1,266,701 each, for a total purchase price of \$6,333,505, including sales tax. The purchasing authority includes an additional \$325,000 to allow for contingencies.

The total financing cost, at an annual interest rate of 4.13%, will not exceed \$1,498,740.92. This rate is lower than the most recent lease-purchase schedule but higher than previous lease-purchases due to current market conditions and the federal elimination of tax-exempt municipal financing. PNC Bank, National Association, under the MLA, will pay the purchase price for the apparatus. The annual payment amount will be \$783,224.43. The first payment in the ten-year lease schedule will be due in August 2026. All costs will be fully funded by the Contra Costa County Fire Protection District Operating Fund and included in the District's FY 2026-2027 budget.

BACKGROUND:

On December 12, 2023, the Board approved and authorized the Fire Chief to enter into a Master Lease Agreement with PNC Equipment Finance, LLC ("PNC"). On December 15, 2023, the Contra Costa County Fire Protection District ("District") entered into the Master Lease Agreement (the "MLA") with PNC.

The District now desires to finance the purchase of additional Pierce apparatus by executing a new lease schedule under the MLA. While the District has made significant capital purchases of fire apparatus in recent years, the need exists to continue replacing front-line engines and trucks. As the District has expanded and added in-service companies, demand for a larger Type 1 engine fleet has increased.

The District has a fleet of **59** Type 1 engines, including training engines, Traffic Safety Units, and Reserve units. Those engines are distributed as **32** frontline engines for primary response, one cross-staffed engine at fire stations staffed with aerial apparatus, and reserve and training engines. The District spends a tremendous amount of time and dollars maintaining older, high-mileage apparatus.

The National Fire Protection Association (NFPA) Standards 1901 (Standard for Automotive Fire Apparatus) and 1911 (Standard for the Inspection, Maintenance, Testing, and Retirement of In-Service Automotive Fire Apparatus) both recommend that front-line apparatus be retired to reserve status after 15 years of service. This guideline mainly aims to ensure safety. Older apparatus do not offer firefighters the same safety as modern equipment due to cab designs and built-in safety features such as airbags, advanced braking systems, and other safety measures. The standards also suggest that all reserve apparatus should be taken out of service after a maximum of 25 years. They note that high usage, mileage, and other factors can lead to earlier retirement of front-line apparatus than the 15-year mark. In our district, the high usage and mileage of our front-line apparatus indicate a retirement timeline of less than 15 years.

The acquisition of the apparatus under this order will accomplish several objectives. The new apparatus will directly and immediately impact the District's ability to provide increased reliability for emergency response, compared to the existing fleet, with reduced out-of-service time for maintenance and repairs. Additionally, the new units will have a direct, immediate impact on reducing maintenance costs now and into the future, driven not only by the age of the apparatus but also by the quality of the apparatus being acquired. Finally, the new apparatus will enable the District to comply with NFPA 1901 and 1911 recommendations, increasing firefighter safety and fleet reliability.

This additional capital investment, annually over the next ten years, will allow the District to make another significant step forward in fulfilling one of the recommendations from the Fitch study, which emphasizes the need to allocate at least 4% of our budget annually to facilities and equipment. Ensuring the availability of safe, reliable, and modern fire apparatus is crucial to achieving the district's mission.

If approved, the new fire apparatus will arrive in 49.5-52.5 months and be in service shortly after delivery. Older apparatus will rotate to reserve status, and the oldest apparatus in the fleet will be removed from service and declared surplus.

Under the four-party agreement, if Pierce does not deliver an engine to Golden State Fire Apparatus (GSFA) within the time outlined in the purchase contract between GSFA and the Fire District, Pierce will make certain payments under the lease.

The purchase contract contains an indemnification provision from the District to Golden State Fire Apparatus.

CONSEQUENCE OF NEGATIVE ACTION:

Without approval, the District cannot acquire the new apparatus. The fleet's current age and condition will continue to decline, affecting the District's ability to deliver reliable and effective emergency response. Furthermore, higher maintenance costs would negatively impact the operational budget, and mechanical breakdowns would lead to increased out-of-service time for fire crews.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1455

Agenda Date: 4/14/2026

Agenda #: C.9.

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Waterproofing Associates, Inc.

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with Waterproofing Associates, Inc., in an amount not to exceed \$3,000,000 to provide on-call roofing and exterior/interior waterproofing services at various Fire District sites and facilities, for the period April 15, 2026, through April 14, 2031.

FISCAL IMPACT:

Budgeted. 100% CCCFPD General Operating Fund

BACKGROUND:

The Fire Protection District is responsible for the maintenance and repair of all District buildings and facilities. Roofing and exterior/interior waterproofing services are included in this type of maintenance and repair. Government Code Section 25358 authorizes the ability to contract for maintenance and upkeep of facilities.

The Contra Costa County Fire Protection District recently conducted a formal solicitation for on-call roofing and exterior/interior waterproofing services in February, 2026. The Request for Proposal (RFP) was competitively bid on Bidnet Direct (RFP-F-CONTR-0000000168). After a thorough evaluation of the bids, Waterproofing Associates, Inc. was one of four contractors awarded the contract for these services.

The Fire District is requesting approval to contract with Waterproofing Associates, Inc. for a five (5) year term from April 15, 2026, to April 14, 2031, with a payment limit of \$3,000,000.

CONSEQUENCE OF NEGATIVE ACTION:

If this contract is not approved, on-call roofing and exterior/interior waterproofing services will not be provided to meet the District's facilities maintenance needs.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1456
C.10.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Electric Vehicles (EV) Rescue mobile application subscription

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Purchase Agent, or designee, on behalf of the Fire Chief, to execute a purchase order with Electric Vehicle Rescue App Inc. in an amount not to exceed \$1,500 for the EV Rescue mobile application subscription for fire district personnel, for a three-year period effective May 1, 2026.

FISCAL IMPACT:

Budgeted. 100% CCCFPD General Operating Fund.

BACKGROUND:

The Contra Costa County Fire Protection District (CCCFPD) continues to evaluate and implement tools that enhance operational readiness and firefighter safety, particularly as the number of electric vehicles (EVs) within the District's service area continues to grow.

The EV Rescue application is a specialized mobile tool designed to provide first responders with critical, real-time information on electric and hybrid vehicles, including vehicle identification, battery locations, high-voltage shutoff procedures, and manufacturer-specific emergency response guidance. This information supports safer and more efficient response to vehicle fires, collisions, and other incidents involving EVs.

The application is widely utilized within the fire service and is intended to supplement existing training and operational procedures by providing field-accessible reference information.

The Terms and Conditions include limitation of liability language.

CONSEQUENCE OF NEGATIVE ACTION:

If the Board does not approve the recommended action, this may result in reduced operational efficiency when responding to incidents involving EVs, as responders would need to rely on less immediate or less comprehensive information sources in dynamic emergency environments.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1457
C.11.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Purchase of Chainsaws, Circular Saws and Parts for CCCFPD’s Saw Program

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a Participating Addendum and AUTHORIZE the Purchasing Agent, or designee, on behalf of the Fire Chief to issue a blanket purchase order with Brickyard Building Materials, in an amount not to exceed \$250,000 for the purchase of chain saws, circular saws, parts, and other supplies as needed for the Fire District’s Saw Program through Sourcewell Services Master Agreement #112624 for the period April 1, 2026 through March 31, 2029.

FISCAL IMPACT:

Budgeted. 100% CCCFPD General Operating Fund.

BACKGROUND:

Chainsaws and rotary saws are vital tools carried by all engine and truck companies because of their crucial role in time-sensitive emergency operations. They allow quick ventilation, forced entry, and access during fires and rescues, directly affecting life safety and incidental outcomes. Since these tasks must be done immediately and under extreme conditions, saws need to be reliable, easily accessible, and capable of consistent performance.

Frequent replacement is required due to heavy use, heat exposure, debris, and mechanical stress, all of which gradually reduce performance despite regular maintenance. Aging equipment heightens the risk of failure during critical operations, while newer models provide better reliability and safety. Keeping an up-to-date inventory of operational saws ensures readiness and enhances firefighter safety.

Several fire stations currently operate saws beyond their recommended service life, resulting in increased maintenance requirements and downtime. As part of the District’s annual equipment replacement cycle, these aging tools will be replaced to ensure consistent reliability and performance across all operational stations.

Procurement with Brickyard Building Materials through the Sourcewell cooperative purchasing agreement with Stihl enables the District to standardize its equipment, simplify maintenance and training, and secure competitive prices without a separate bid process. This purchase will ensure that the District’s Saw Program has functional, safe, and reliable equipment to support daily operations.

CONSEQUENCE OF NEGATIVE ACTION:

Failing to maintain and replace essential saw equipment increases the risk of mechanical failure during critical emergency operations. Relying on aging or unreliable equipment may lead to higher maintenance costs, equipment downtime, and reduced overall readiness of frontline apparatus.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1458
C.12.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Golden State Fire Apparatus Purchase Contract for One (1) BME Fire Trucks International MV 609 Crew Carrier Vehicle

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a purchase contract with Golden State Fire Apparatus, Inc., in an amount not to exceed \$561,110 for the manufacture and purchase of one (1) Emergency Crew Transport (ECT) vehicle.

FISCAL IMPACT:

100% CCCFPD General Operating Fund.

The apparatus will be purchased through the Houston-Galveston Area Council (HGAC) cooperative purchasing program. The purchase price of \$561,110 includes a \$25,000 contingency and a \$23,628 prepayment discount, which applies if payment is made within thirty (30) days of the date of agreement.

BACKGROUND:

The Contra Costa County Fire Protection District (District) is responsible for fighting wildland fires as a core part of its mission. The ECT vehicle is a specialized unit used by our wildland handcrew (Crew 12), designed to carry a ten-person crew (2 in the cab, 8 in the body) and their gear to emergency scenes. This 4x4 vehicle is built for tough wildland terrains.

The interior is optimized for firefighter health and safety, including:

- **Climate Control:** A high-capacity system with a 45,000 BTU/HR evaporator and 60,000 BTU/HR condenser to reduce heat exhaustion.
- **Storage:** Eight (8) personal locking storage compartments and 146-inch overhead gear storage areas.
- **Safety Lighting:** A comprehensive Whelen LED warning light package and a 36-inch Traffic Advisor for scene safety

Crew 12 currently operates a fleet of four Emergency Crew Transports, two of which are nearing the end of their reliable service life. These include a 2006 International (20 years old) donated by San Bernardino County Fire, and a 2002 International (24 years old) with 183,735 miles, originally acquired through the Federal Excess

Personal Property (FEPP) program. These aging units served our program well as we transitioned from start-up to a sustained operation. However, they no longer meet current reliability standards for frontline emergency response.

The District's hand crew (Crew 12) plays a crucial role in fire suppression and "mop-up" operations, enabling engine companies to quickly return to service. As state-level hand crews become less available, maintaining a modern, reliable District fleet is vital for protecting the larger service area. The estimated manufacturing lead time for this unit is 36 months.

CONSEQUENCE OF NEGATIVE ACTION:

Without approval, the District must identify alternate means to acquire a new Emergency Crew Transport. The current age and condition of the fleet will continue to deteriorate and impact the District's ability to provide reliable and effective emergency response. Delaying this purchase will lead to higher future costs.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1459
C.13.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Contract Amendment with Converge Consulting Group, LLC

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract amendment with Converge Consulting Group, LLC to increase the payment limit by \$160,000 to a new payment limit of \$320,000 and to extend the termination date from April 30, 2026, to October 31, 2027, for consulting services to support the development of the District's strategic and programmatic plan focused on workplace culture and fairness.

FISCAL IMPACT:

Budgeted. 100% CCCFPD General Operating Fund.

BACKGROUND:

Contra Costa County Fire Protection District remains committed to strengthening its training initiatives and advancing its strategic and programmatic efforts related to workplace culture, fairness, and organizational effectiveness. Extending the contract with Converge Consulting Group will support the continuation and expansion of these efforts, including the enhancement of training programs focused on addressing unconscious bias, strengthening cultural sensitivity, and promoting fair and consistent practices. These efforts are intended to broaden participation and foster a respectful, collaborative work environment across the organization.

CONSEQUENCE OF NEGATIVE ACTION:

If the contract amendment is not approved, the District may be unable to sustain and expand its current training and organizational development efforts, which could limit progress toward strengthening workplace culture and overall organizational effectiveness.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1460
C.14.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: The Investigative Group - Internal Administrative Investigations

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute a contract with The Investigative Group in an amount not to exceed \$300,000 for internal administrative investigations for the period May 1, 2026 through April 30, 2029.

FISCAL IMPACT:

Budgeted. 100% CCCFPD General Operating Fund.

BACKGROUND:

Contra Costa County Fire Protection District typically conducts internal administrative investigations. However, in certain circumstances, it is appropriate to engage an independent third party to ensure objectivity and impartiality. Accordingly, after a competitive solicitation process, the District has sought to establish a contract with The Investigative Group to provide independent workplace and administrative investigation services related to allegations of employee misconduct.

These services will be conducted in accordance with all applicable federal, state, and local laws, relevant collective bargaining agreements, the Firefighters Procedural Bill of Rights, civil service rules, and all other governing legal standards and authorities.

CONSEQUENCE OF NEGATIVE ACTION:

If this contract is not approved, the District may forgo access to qualified independent investigative services, potentially increasing exposure to legal, operational, and reputational risks.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1461
C.15.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Contract Amendment & Correction - American Medical Response

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to execute an amendment to contract 4577300 with American Medical Response West, to correct inadvertently removed Section K (Communications), Paragraph 2, from the prior Amendment entered into by parties on December 31, 2025.

FISCAL IMPACT:

Costs associated with interim dispatch services will be invoiced by the Contractor on a daily-rate basis to recover actual expenses incurred. Sufficient funds are included in the District's approved budget to cover these services.

BACKGROUND:

The District continues to require the Contractor's interim dispatch services. However, Section K (Communications), Paragraph 2 (Interim Communications Center Operations), was inadvertently removed from the amendment executed on December 31, 2025.

This amendment corrects that omission by restoring the following provision:

- **Section K (Communications), Paragraph 2 - Interim Communications Center Operations:**

The Contractor shall invoice the District on a daily-rate basis for costs associated with providing interim dispatch services, reflecting the Contractor's actual expenses.

All other terms and conditions of the existing contract and prior amendments not modified by this amendment shall remain in full force and effect.

CONSEQUENCE OF NEGATIVE ACTION:

If this amendment is not approved, the District would not be able to pay our contractor for services provided.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1462
C.16.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Aaron McAllister, Deputy Chief, Contra Costa County Fire Protection District

Report Title: APPROVE and AUTHORIZE the Fire Chief, or designee, to submit an application to the California Fire Safe Council for an extension of the 2025 California Department of Forestry and Fire Protection (CAL FIRE) County Coordinator Statewide Grant Program.

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Fire Chief, or designee, to submit an application to the California Fire Safe Council for an extension of the 2025 California Department of Forestry and Fire Protection (CAL FIRE) County Coordinator Statewide Grant Program. This extension will prolong the performance period from July 1, 2026, through October 15, 2027, enabling the Fire District to expend the remaining funds from the original grant award of \$175,000, along with additional funds from the grant extension in the amount of \$151,500, over the 15.5-month period of performance, for a total amount of \$478,000.

FISCAL IMPACT:

100% State Grant Fund Revenue

This action extends the performance period of this grant to cover most costs related to hosting the County Coordinator position through October 15, 2027. The grant does not require a local agency match. Applying for this grant could also reduce expenses from the consulting line item funded by Measure X in the Wildfire Mitigation Program.

BACKGROUND:

On November 8, 2022, the Board authorized and approved the Fire Chief, or designee, to apply to the California Fire Safe Council for the 2022 CAL FIRE County Coordinator Statewide Grant Program for a one-time, 18-month grant of \$175,000. The Fire District was awarded the grant.

On February 7, 2023, the Board authorized and approved the Fire Chief or designee to execute the California Fire Safe Council Subaward Agreement (Contra Costa County Coordinator Project 22 CAL FIRE CC STATEWIDE 423343), providing the Contra Costa County Fire Protection District with total funding not to exceed \$175,000 for wildfire prevention planning.

On April 11, 2025, the California Fire Safe Council announced the 2025 County Coordinator Grant Program, which provided an extension for existing programs. The purpose of the County Coordinator Grant is to educate, encourage, and promote countywide collaboration and coordination among wildfire mitigation groups. Program funding covered administrative costs related to countywide coordination efforts, including but not limited to

salary, support, and administrative expenses for a designated County Coordinator.

On April 15, 2026, the California Fire Safe Council (CFSC) will start accepting applications for the 2025 County Coordinator Program Extension. The applications aim to fund up to 21 counties with a one-time, 15.5-month grant extension. If awarded, the Fire District will continue to use the grant funds to pay the salary of a part-time, non-benefited contractor serving as the County Coordinator, as well as cover costs for supplies, outreach materials, administrative expenses, travel, and other meeting-related costs.

Deliverables for the program consist of:

1. Keep a record of all active wildfire mitigation groups in the county.
2. Continue analyzing gaps in county-wide wildfire resilience and emergency preparedness, and develop recommendations to address these gaps.
3. Develop strategies to enhance outreach and coordination efforts
4. This program extension will focus on county-wide collaboration and cross-sector partnerships to support wildfire resilience planning and implementation across the state.

The County Coordinator is responsible for developing plans and recommendations related to wildfire prevention and for coordinating among participating public and non-profit agencies; assisting in the formation of new fire safe councils and related groups; taking part in quarterly meetings with California Fire Safe Council staff, state, regional, and county coordinators, and other wildfire mitigation groups; and producing project deliverables. The County Coordinator may also support managing local Measure X-funded wildfire mitigation programs.

CONSEQUENCE OF NEGATIVE ACTION:

If this action is not approved, the District will need to find an alternative revenue source to fund the County Coordinator position after the current grant ends.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1463
C.17.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Fire Chief, Contra Costa Fire Protection District

Report Title: APPROVE and ACCEPT the Fiscal Year 2024-25 Rodeo-Hercules Fire Protection District Annual Financial Audit

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

As the successor agency to the former Rodeo-Hercules Fire Protection District, APPROVE and ACCEPT the Fiscal Year 2024-25 financial audit completed by Harshwal & Company LLP.

FISCAL IMPACT:

There is no fiscal impact from this action.

BACKGROUND:

Special Districts must have an annual financial audit of business activities to meet regulatory requirements. The Rodeo-Hercules Fire Protection District (RHFPD) previously contracted with Harshwal & Company LLP, an independent auditing firm, to audit its business activities.

As the successor agency, the Contra Costa County Fire Protection District again contracted with Harshwal & Company LLP to complete the audit for the fiscal year ending June 30, 2025.

The audits were conducted in accordance with generally accepted auditing standards and Government Auditing Standards. The financial statements were fairly presented in accordance with U.S. generally accepted accounting principles (GAAP),

The financial statements addressed the annexation of RHFPD into the Contra Costa County Fire Protection District, which was approved on July 31, 2024, and finalized on July 1, 2025. In addition to RHFPD's general financial audit, Harshwal & Company LLP audited Measure O parcel tax revenue to ensure revenues are expended appropriately. Additionally, RHFPD and Measure O financial statements do not include any adjustments that might result from the outcome of the annexation. Both audits concluded with no findings of material weaknesses, significant internal control deficiencies, fraud, or noncompliance.

CONSEQUENCE OF NEGATIVE ACTION:

Failure to approve this action would result in non-compliance with regulatory requirements for the dissolution of the Rodeo-Hercules Fire Protection District.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT THE CONCLUSION OF THE AUDIT

March 11, 2026

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

We have audited the financial statements of Rodeo-Hercules Fire Protection District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated October 7, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rodeo-Hercules Fire Protection District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by Rodeo-Hercules Fire Protection District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were certain types of assets and liabilities.

Management's estimate of the depreciable assets is based on the historical cost and estimated useful lives. We evaluated the methods, assumptions, and data used to develop the liability for such obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Rodeo-Hercules Fire Protection District

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following misstatement attached in annexure 1, was detected as a result of audit procedure and corrected by management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to District's financial statements taken as a whole

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 11, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Rodeo-Hercules Fire Protection District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Rodeo-Hercules Fire Protection District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Rodeo-Hercules Fire Protection District

Restricted Use

This information is intended solely for the use of management of Rodeo-Hercules Fire Protection District, those charged with Rodeo-Hercules Fire Protection District's governance, others you deem appropriate within Rodeo-Hercules Fire Protection District, and governmental authorities that require you to submit this information. It is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Harshmal & Company LLP

San Diego, California
March 11, 2026

Rodeo-Hercules Fire Protection District

Rodeo Hercules Fire Protection District: Governmental Funds

Year End: June 30, 2025

Adjusting entries

Date: 7/1/2024 To 6/30/2025

ANNEXURE-1				
Number	Account No	Name	Debit	Credit
1	301100.01 301100	ACCTS RECEIVABLE-YEAR END	34,868.00	
	301100.05 301100	ACCOUNTS PAYABLE-YEAR END		(79,743.66)
	301100.06 301100	Accrued Interest Payable		(55,745.00)
	301100.004 301100	CASH IN TRANSIT		(34,868.00)
	301100.018 301100	DUE FROM OTHR ENDS-YR END		(6.04)
	301100.019 301100	DUE FROM OTHER GOVERNMENTS	5,718.00	
	301100.021 301100	INVESTMENTS	25,523.74	
	301100.054 301100	DUE TO OTHER FUNDS-YR END		(41,309.53)
	301100.074 301100	BEGINNING FUND BALANCE	145,058.49	
	301200.001 301200	CASH		(253,237.00)
	301200.054 301200	DUE TO OTHER FUNDS-YR END	353,237.25	
	301200.074 301200	BEGINNING FUND BALANCE		(100,000.25)
	302100.001 302100	CASH	253,235.00	
	302100.001 302100	CASH		(253,237.00)
	302100.018 302100	DUE FROM OTHR FNDS-YR END		(253,237.00)
	302100.018 302100	DUE FROM OTHR FNDS-YR END		
	302100.054 302100	DUE TO OTHER FUNDS-YR END	6.00	
	302100.054 302100	DUE TO OTHER FUNDS-YR END		(4.00)
	302100.074 302100	BEGINNING FUND BALANCE		(4.00)
	302100.074 302100	BEGINNING FUND BALANCE		
301100.0003 301100	Wells Fargo Bank	504.00		
		To correct beginning balance		
2	301100.086 301100	INTER-FUND TRANSFERS		(100,000.00)
	301100.225 301100	RENTS & LEASES -EQUIPMENT	100,000.00	
	301200.086 301200	INTER-FUND TRANSFERS	100,000.00	
	301200.225 301200	RENTS & LEASES -EQUIPMENT		(100,000.00)
		Reclassification of \$100,000 from Fund 301200.225 to Fund 301100.225		
3	301200.018 301200	DUE FROM OTHR FNDS-YR END	353,237.00	
	301200.054 301200	DUE TO OTHER FUNDS-YR END		(353,237.00)
	302100.018 302100	DUE FROM OTHR FNDS-YR END	253,237.00	
	302100.054 302100	DUE TO OTHER FUNDS-YR END		(253,237.00)
		To reclass the negative balance of "Due to/from" balance.		
4	301100.001 301100	CASH		(133,886.50)
	301100.018 301100	DUE FROM OTHR ENDS-YR END	133,886.50	
	301200.001 301200	CASH	133,886.50	
	301200.018 301200	DUE FROM OTHR FNDS-YR END		(133,886.50)
		To adjust the negative balance of cash balance		

Rodeo-Hercules Fire Protection District

5	301100.021 301100 301100.0003 301100 301100.2480 301100 301100.9181 301100	INVESTMENTS Wells Fargo Bank Miscellaneous Expenditures EARNINGS ON INVESTMENT To record adjustment for closing the wells fargo account in CY and investment income recorded by client in CY but by auditor in PY.	504.00 25,523.74	(25,523.74) (504.00)
6	301100.054 301100 301100.231 301100	DUE TO OTHER FUNDS-YR END NON CNTY PROF SPCLZD SVCS To correct reversal of expenses in books against payment of Accounts Payable.	58,690.00	(58,690.00)
7	302100.2281 302100 302100.2475 302100	MAINTENANCE OF BUILDINGS Capital Expenditure To reclass capital outlay expenditures	143,826.08	(143,826.08)
8	301100.011 301100 301100.018 301100	ACCOUNTS RECEIVABLE DUE FROM OTHR ENDS-YR END Reclass due from transactions into Accounts receivable	32,310.61	(32,310.61)
9	301100.051 301100 301100.054 301100 302100.051 302100 302100.054 302100	ACCOUNTS PAYABLE DUE TO OTHER FUNDS-YR END ACCOUNTS PAYABLE DUE TO OTHER FUNDS-YR END Reclass due to transactions into Accounts payable	5,165.31 24.32	(5,165.31) (24.32)

RODEO -HERCULES FIRE PROTECTION DISTRICT

MEASURE O REPORT

JUNE 30, 2025



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

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

Report on the Financial Statements

We have performed the procedures enumerated below, which were agreed to by the Rodeo Hercules Fire Protection District's 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, 2025. 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.

Emphasis of Matter

We draw attention to Note 1A of the financial statements, which describes the approval of the annexation of the District into the Contra Costa County Fire Protection District. The District's Board of Directors approved the annexation on July 31, 2024. On February 12, 2025, Contra Costa LAFCO ordered the annexation of the Rodeo-Hercules Fire Protection District into Contra Costa County Fire Protection District and the dissolution of the Rodeo-Hercules Fire Protection District, which became effective on July 1, 2025. Upon completion of the annexation, the District was dissolved and fully absorbed by the Contra Costa County Fire Protection District. Management's evaluation of these matters and related plans are also described in Note 1A.

The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

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>\$ 2,724,985</u>
Expenditures:	
Permanent salaries	1,576,876
Group insurance health active employees	141,868
Group insurance - retiree	76,992
County collection fee	11,252
Services and supplies	<u>196,379</u>
Total expenditures	<u>2,003,367</u>
Other financing sources/ uses:	
Transfer out	<u>1,712,656</u>
Total other financing sources/ uses	<u>1,712,656</u>
Net change in Measure O Fund	(991,038)
Available Measure O fund, beginning of year	<u>1,210,389</u>
Available Measure O fund, ending of year	<u><u>\$ 219,351</u></u>

The District received the Measure O Parcel tax funds mostly in September 2024. During fiscal year 2024-25, funds were used as follows:

Permanent Salaries - The District expended a total of \$1,576,876 from the Measure O Fund on salaries through June 30, 2025.

Group Insurance Active Employees - The District expended a total of \$141,868 from the Measure O Fund to cover Group Insurance of active employees through June 30, 2025. Details of insurance paid through Measure O Fund resources were as follows:

Group insurance active employees paid through Measure O:	
August 2024	\$ 46,948
September 2024	46,948
October 2024	<u>47,972</u>
Total	<u><u>\$ 141,868</u></u>

Group Insurance - Retiree - The District expended a total of \$76,992 from the Measure O Fund to cover Group Insurance Retiree through June 30, 2025. Details of insurance paid through Measure O Fund resources were as follows:

Group Insurance - Retiree paid through Measure O:	
August 2024	\$ 25,664
September 2024	25,664
October 2024	<u>25,664</u>
Total	<u><u>\$ 76,992</u></u>

Procedures - Cont'd:

County Collection Fees - Contra Costa County charges fees to levy assessments and taxes. The total charges for the Measure O Levy amounted to \$11,252, which were paid using Measure O Fund resources.

Services and Supplies - The District expended a total of \$196,379 from the Measure O Fund on services and supplies through June 30, 2025. Of this amount, \$17,980 was spent on capital outlay expenditure. The details of services and supplies expenditures from Measure O Fund resources are as follows:

Services and Supplies:

June 2025	<u>\$ 196,379</u>
Total	<u><u>\$ 196,379</u></u>

Transfer in/ transfer out: The District transferred a total of \$1,712,656 from the Measure O Fund to General Fund and Capital Project Fund of District. Of this amount, \$1,390,113 was transferred to General Fund was spent on Contra Costa County Employee Retirement Association Payout and \$322,543 to Capital Project Fund of District.

2. We traced the proceeds of the Measure O tax and reviewed the expenditures made by using those proceeds, as listed in the 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.
3. In accordance with the adopted FY 2024-25 budget, Measure O Funds were utilized to reimburse capital outlay expenditure. This process was carried out in consultation with the Measure O Oversight Committee, with journal transfers executed in compliance with standard accounting procedures.

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's, 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 engagement, 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, 2025. 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

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.

Harshmal & Company LLP

San Diego, California
March 11, 2026

RODEO-HERCULES FIRE PROTECTION DISTRICT
HERCULES, CALIFORNIA

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2025



RODEO-HERCULES FIRE PROTECTION DISTRICT
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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rodeo Hercules Fire Protection District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the District as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

We draw attention to Note 1A of the financial statements, which describes the approval of the annexation of the District into the Contra Costa County Fire Protection District. The District's Board of Directors approved the annexation on July 31, 2024. On February 12, 2025, Contra Costa LAFCO ordered the annexation of the Rodeo-Hercules Fire Protection District into Contra Costa County Fire Protection District and the dissolution of the Rodeo-Hercules Fire Protection District, with July 1, 2025, as the date of completion. Effective July 1, 2025, the annexation was completed, and the District was dissolved and fully absorbed by Contra Costa County Fire Protection District. Management's evaluation of these matters is described in Note 1A.

The financial statements do not include any adjustments that might result from the outcome of this matter. Our opinion is not modified with respect to this emphasis of matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 11, and required supplementary information on pages 43 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Harshmal & Company LLP

San Diego, California
March 11, 2026

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

Our discussion and analysis of the Rodeo Hercules Fire Protection District (the "District") provides the reader with an overview of the District's financial position and performance for the period ending June 30, 2025. The Management's Discussion and Analysis (MD&A) describes the significant changes that occurred in general operations and discusses the activities during the year for capital assets and long-term debt. The discussion concludes with a description of currently known facts, decisions, and conditions that are expected to impact the financial position of the District's operations. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our letter of transmittal.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements:

- The District ended its fiscal year with net position of \$3,048,935.
- The total program expenses were \$10,825,568.
- The total program revenues were \$1,026,143.
- The total general revenues were \$10,657,260.
- The change in net position represents a increase of \$857,835.

Fund Financial Statements:

- The General Fund operating expenses exceeded its revenues, leaving a fund balance of \$784,213.
- The Hercules Fire Impact Fund operating expenses exceeded its revenues, leaving a zero fund balance.
- The Rodeo Fire Impact Fund operating revenues exceeded its expenses, leaving a zero fund balance.
- The Capital Projects #1 Fund operating revenues exceeded its expenses, leaving a fund balance of \$128,929.
- Measure O Parcel Tax Fund operating revenues exceeded its expenses, leaving a fund balance of \$219,351.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$784,213. The assigned fund balance of the Capital Projects # 1 was \$128,929, and the Measure O Parcel Tax Special Revenue Fund was \$219,351.

Annual Report Overview

This discussion and analysis serve as an introduction to the District's basic financial statements. The basic financial statements include (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. In addition, the financial section of this report contains required supplementary information.

Government-wide Financial Statements: The government-wide financial statements provide a broad overview of the District and the manner of presentation is similar to a private-sector business. The government-wide financial statements can be found on pages 12 - 14.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

Annual Report Overview - Cont'd

Statement of Net Position: The statement of net position presents the assets and liabilities of the District as of the end of the fiscal year and is prepared using the accrual basis of accounting, which is similar to the accounting basis used by most private-sector organizations. The statement of net position is a point of time financial statement whose purpose is to present to the readers a fiscal snapshot of the District. The statement of net position presents end-of-year data concerning assets (current and noncurrent), deferred outflows of resources, liabilities (current and noncurrent), deferred inflows of resources, and net position. From the data presented, readers of the statement of net position are able to determine the assets available to continue the operations of the District. Readers are also able to determine the amount owed by the District to vendors and employees. Finally, the statement of net position provides a picture of the net position and the availability of those assets for expenditure. The net between total assets and deferred outflows of resources less total liabilities and deferred inflows of resources (net position) is one indicator of the current financial condition of the District, and the change in net position is an indicator of whether the overall financial condition has improved or worsened during the year. Assets and liabilities are generally measured using current values.

Statement of Activities: The statement of activities provides information about all the District's revenues and expenses on the full accrual basis of accounting, with the emphasis on measuring net revenues or expenses of each specific program. This statement explains in detail the change in Net Position for the year.

All of the District's activities in the government-wide financial statements are principally supported by taxes, intergovernmental revenues, fire impact fees, and inspection fees.

Fund Financial Statements: A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities. Like other state and local governments, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific resources of funding and spending for a particular purpose.

The governmental funds account for essentially the same functions as those reported in the government-wide financial statements as "governmental activities." However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This information is useful in evaluating a government's near-term financing requirements. Because the focus of government funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of near-term financial decisions. Reconciliations are provided to facilitate this comparison for the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances.

The District reports five governmental funds (General Fund, Capital Projects Fund, Measure O Parcel Tax, and two Developer Impact Fee Funds). Information for each governmental fund is presented separately in the fund financial statements because the District has elected to classify all governmental funds as major funds. The District adopts an annual appropriated budget for each governmental fund. Budgetary comparison statements or schedules are provided for the governmental funds to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 15 - 20.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

Annual Report Overview - Cont'd

Notes to Basic Financial Statements: The notes provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 21 - 42 of this report.

Required Supplementary Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's liabilities related to retirement and other postemployment benefit plans. Required supplementary information, while not a part of the basic financial statements, is considered to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The required supplementary information can be found on pages 43 - 51 of this report.

FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE

This analysis focuses on the Net Position and changes in Net Position of the District's Governmental Activities, as presented in the Government-Wide Statement of Net Position and Statement of Activities as follows:

Statement of Net Position: This analysis focuses on the net position and changes in the net position of the District's governmental activities. Over time, net position may serve as a useful indicator of a government's financial position. Following is a summary of the District's net position as of June 30, 2025, and 2024:

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE - CONT'D

**Table 1
Statement of Net Position
Governmental Activities**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease) Amount</u>	<u>Percent Change</u>
Assets:				
Current assets	\$ 2,349,207	\$ 8,397,633	\$ (6,048,426)	(72.0)%
Capital assets, net	<u>3,272,351</u>	<u>3,359,535</u>	<u>(87,184)</u>	<u>(2.6)%</u>
Total assets	<u>5,621,558</u>	<u>11,757,168</u>	<u>(6,135,610)</u>	<u>(52.2)%</u>
Deferred Outflows of Resources:				
Related to pension	8,998,475	13,494,654	(4,496,179)	(33.3)%
Related to OPEB	<u>64,847</u>	<u>222,679</u>	<u>(157,832)</u>	<u>(70.9)%</u>
Total deferred outflows of resources	<u>9,063,322</u>	<u>13,717,333</u>	<u>(4,654,011)</u>	<u>(33.9)%</u>
Liabilities:				
Current liabilities	1,494,435	1,187,353	307,082	25.9%
Noncurrent liabilities	<u>7,256,497</u>	<u>16,259,696</u>	<u>(9,003,199)</u>	<u>(55.4)%</u>
Total liabilities	<u>8,750,932</u>	<u>17,447,049</u>	<u>(8,696,117)</u>	<u>(49.8)%</u>
Deferred Inflows of Resources:				
Related to pension	2,073,258	4,826,017	(2,752,759)	(57.0)%
Related to OPEB	<u>811,755</u>	<u>1,010,335</u>	<u>(198,580)</u>	<u>(19.7)%</u>
Total deferred inflows of resources	<u>2,885,013</u>	<u>5,836,352</u>	<u>(2,951,339)</u>	<u>(50.6)%</u>
Net Position:				
Net investment in capital assets	1,450,513	1,401,274	49,239	3.5%
Restricted for:				
Special projects and programs	-	209,346	(209,346)	(100.0)%
Unrestricted	<u>1,598,422</u>	<u>580,480</u>	<u>1,017,942</u>	<u>175.4%</u>
Total net position	<u>\$ 3,048,935</u>	<u>\$ 2,191,100</u>	<u>\$ 857,835</u>	<u>39.2%</u>

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE - CONT'D

Analysis of Net Position

As noted earlier, the change in net position over time serves as a useful indicator of a government's financial position. In the case of District, assets and deferred outflows of resources were more than liabilities and deferred inflows of resources by \$3,048,935 as of June 30, 2025.

Of this amount, \$1,450,513, approximately 48% of the total net position, is attributable to net investment in capital assets. These capital assets—consisting of land, buildings, machinery, equipment, and infrastructure, net of related outstanding debt—are utilized by the District to provide essential services to its residents.

The final component of net position is unrestricted net position, which has increased to \$1,598,422, reflecting a reduction in the District's cash and investments.

Statement of Activities: Changes in total net position, as presented in the statement of net position, are based on the activity presented in the statement of activities. The purpose of this statement is to present the expenses incurred, whether paid or not, by the District, and the revenues earned, whether received or not, by the District. Thus, this statement presents the District's results of operations.

The statement of activities is summarized below:

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE - CONT'D

Statement of Activities - Cont'd

**Table 2
Statement of Activities
Governmental Activities**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease) Amount</u>	<u>Percent Change</u>
Expenses				
Public safety - fire protection	\$ 10,764,054	\$ 9,387,835	\$ 1,376,219	14.7%
Interest on long-term debt	<u>61,514</u>	<u>121,260</u>	<u>(59,746)</u>	<u>(49.3)%</u>
Total expenses	<u>10,825,568</u>	<u>9,509,095</u>	<u>1,316,473</u>	<u>13.8%</u>
Revenues				
Program revenues:				
Operating grants and contributions	611,478	580,315	31,163	5.4%
Charges for services	414,665	222,266	192,399	86.6%
General revenues:				
Property taxes	6,456,471	5,367,322	1,089,149	20.3%
Special tax/fire (benefit assessment)	4,089,897	4,011,155	78,742	2.0%
Use of money and property	79,859	91,506	(11,647)	(12.7)%
Miscellaneous income	<u>31,033</u>	<u>27,329</u>	<u>3,704</u>	<u>13.6%</u>
Total revenues	<u>11,683,403</u>	<u>10,299,893</u>	<u>1,383,510</u>	<u>13.4%</u>
Changes in net position	857,835	790,798	67,037	8.5%
Net position, beginning of year	<u>2,191,100</u>	<u>1,400,302</u>	<u>790,798</u>	<u>(56.5)%</u>
Net position, end of year	<u>\$ 3,048,935</u>	<u>\$ 2,191,100</u>	<u>\$ 857,835</u>	<u>(39.2)%</u>

Total governmental activities revenues increased by \$1,383,510 or 13%. Total governmental activities expenses increased from the prior year by \$1,316,473 or 14%. Key elements of the changes in governmental activities are as follows:

Expenses: The Public Safety - Fire Protection expenses totaled \$10,764,054 for the fiscal year ending June 30, 2025, including a payment of \$7,500,000 for Contra Costa County Employee Retirement Association Payout.

Program Revenues: During the fiscal year ended June 30, 2025, the District also received funding through the District's Measure "O" in amount of \$2,724,985. The proceeds of the special tax funding replacement measure imposed by this ordinance could be used solely for any lawful purpose permissible to Fire District's pursuant to California Health and Safety Code section 13800 et seq.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE - CONT'D

Statement of Activities - Cont'd

The program revenues that fall under the category of "Charges for Service" include revenues for inspection fees, weed abatement charges, and reports/photocopies.

General Revenues: The primary source of revenue for the operation of the District is generated through the collection of secured, unsecured, and supplemental property and parcel taxes. During the last fiscal year, the overall assessed valuation increased by 37.2%. This increase reflects the increase in assessed valuations in the City of Hercules and Town of Rodeo. A considerable portion of the District's potential revenues falls within the City of Hercules Redevelopment Area of which the District is entitled to receive a portion of the pass-through property tax revenues. However, due to the dissolution of the Redevelopment Agency in 2012 the District was not receiving what it ought to receive from the property tax revenue collected by the County to settle the debt obligation incurred by the former City of Hercules Redevelopment Agency.

Fund Financial Statements

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: Governmental activities are generally accounted for under the General Fund, Capital Projects Fund, Measure O Parcel tax, and two Developer Impact Fees funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances as spendable resources. Such information is useful in assessing the District's short-term financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year. As of June 30, 2025, the District's governmental funds reported combined fund balances of \$1,132,493, which is a decrease of \$6,333,570 compared with the prior year.

Major Analyses of General Fund & Measure O Parcel Tax Fund

General Fund: The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources are property taxes and benefit assessments. In this year property taxes revenue increased by \$1,120,241 from the previous year.

Overall, the General Fund expenditures increased by 105.74% from last year.

Measure O Parcel Tax Special Revenue: The Measure O Parcel Tax Special Revenue fund decreased by \$991,038. The major revenue source is benefit assessments, which increased by \$77,798 this year. Measure O funds were used to pay payroll-related costs and for services and supplies. These expenditures also included capital outlay in the amount of \$17,980. This process was carried out in consultation with the Measure O Oversight Committee, with journal transfers executed in compliance with standard accounting procedures.

Capital Assets

The District's investment in capital assets for its governmental as of June 30, 2025, amounts to \$3,272,351 (net of accumulated depreciation). The investment in capital assets includes land and improvements, structures and improvements, and equipment.

Additional information about the District's capital assets can be found in Note 3 to the Basic Financial Statements.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

**Table 3
Capital Assets at Year-End
Governmental Activities**

	June 30, 2025	June 30, 2024 Restated	Increase (Decrease) Amount	Percent Change
Land	\$ 7,437	\$ 7,437	\$ -	0.0%
Structures and improvements	1,555,951	1,394,144	161,807	11.6%
Equipment and vehicles	7,777,987	7,777,987	-	0.0%
Total	9,341,375	9,179,568	161,807	1.8%
Less: accumulated depreciation	(6,069,024)	(5,820,033)	(248,991)	(4.3)%
Capital assets, net	<u>\$ 3,272,351</u>	<u>\$ 3,359,535</u>	<u>\$ (87,184)</u>	<u>(2.6)%</u>

All the capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. All capital assets are depreciated over their estimated useful lives, using the straight-line method. See Note 1 in the basic financial statement for more detailed analyses.

ECONOMIC OUTLOOK AND MAJOR INITIATIVES

In prior years, the District's assessed values had generally increased, with expectations that growth would stabilize over time. Financial planning was historically based on assumptions derived from recent trends in real property values, new commercial and residential development, State of California economic forecasts, and historical growth patterns within the various tax rate areas of the Rodeo-Hercules Fire Protection District. During the current year, the Rodeo-Hercules Fire Protection District was dissolved and annexed into Contra Costa County Fire Protection District; therefore, assessed value projections and related financial planning are now incorporated into the financial forecasting processes of Contra Costa County Fire Protection District.

On February 12, 2025, Contra Costa LAFCO ordered annexation of the District into Contra Costa County Fire Protection District and the dissolution of the District, with July 1, 2025, as the date of completion.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

These Basic Financial Statements are intended to provide citizens, taxpayers, investors, and creditors with a general overview of the District's finances. Questions about this report should be directed to:

Administrative Offices of the Rodeo Hercules Fire Protection District,
1680 Refugio Valley Road, Hercules,
CA 94547
(510) 799-4561.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

RODEO-HERCULES FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
ASSETS	
Current assets:	
Cash and investments	\$ 2,217,239
Accounts receivable	126,250
Due from other governments	<u>5,718</u>
Total current assets	<u>2,349,207</u>
Noncurrent assets:	
Non-depreciable capital assets	7,437
Depreciable capital assets, net	<u>3,264,914</u>
Total noncurrent assets	<u>3,272,351</u>
Total assets	<u>5,621,558</u>
DEFERRED OUTFLOWS OF RESOURCES	
Related to pension	8,998,475
Related to OPEB	<u>64,847</u>
Total deferred outflows of resources	<u>9,063,322</u>
Total assets and deferred outflows of resources	<u>14,684,880</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	
LIABILITIES	
Current liabilities:	
Accounts payable	1,216,714
Accrued interest	48,581
Compensated absences	88,352
Long-term debt	<u>140,788</u>
Total current liabilities	<u>1,494,435</u>
Noncurrent liabilities:	
Compensated absences, net of current portion	206,153
Long-term debt, net of current portion	1,681,050
Net OPEB liability	1,797,601
Net pension liability	<u>3,571,693</u>
Total noncurrent liabilities	<u>7,256,497</u>
Total liabilities	<u>8,750,932</u>

The accompanying notes are an integral part of these financial statements.

RODEO-HERCULES FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

	<u>Governmental Activities</u>
DEFERRED INFLOWS OF RESOURCES	
Related to pension	2,073,258
Related to OPEB	<u>811,755</u>
Total deferred inflows of resources	<u>2,885,013</u>
Total liabilities and deferred inflows of resources	<u>11,635,945</u>
NET POSITION	
Net investment in capital assets	1,450,513
Restricted	-
Unrestricted	<u>1,598,422</u>
Total net position	<u>3,048,935</u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 14,684,880</u></u>

The accompanying notes are an integral part of these financial statements.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Public safety - fire protection	\$ 10,764,054	\$ 414,665	\$ 611,478	\$ (9,737,911)
Interest on long-term debt	<u>61,514</u>	<u>-</u>	<u>-</u>	<u>(61,514)</u>
Total governmental activities	<u>\$ 10,825,568</u>	<u>\$ 414,665</u>	<u>\$ 611,478</u>	<u>(9,799,425)</u>
General Revenues:				
Property tax				6,424,626
Special tax/fire (Benefit assessment)				4,089,897
Home owner property tax relief				31,845
Use of money and property				79,859
Miscellaneous income				<u>31,033</u>
Total general revenues				<u>10,657,260</u>
Changes in net position				857,835
Net position, beginning of year				<u>2,191,100</u>
Net position, end of year				<u>\$ 3,048,935</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

RODEO-HERCULES FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	<u>General</u>	<u>Hercules Fire Impact Fee Special Revenue</u>	<u>Rodeo Fire Impact Fee Special Revenue</u>	<u>Measure O Parcel Tax Special Revenue</u>
ASSETS				
Cash and investments	\$ 1,835,055	\$ -	\$ -	\$ -
Accounts receivable	126,250	-	-	-
Due from other governments	5,718	-	-	-
Due from other funds	<u>133,880</u>	<u>-</u>	<u>-</u>	<u>219,351</u>
Total assets	<u>2,100,903</u>	<u>-</u>	<u>-</u>	<u>219,351</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	1,216,690	-	-	-
Due to other funds	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,316,690</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Assigned	-	-	-	219,351
Unassigned	<u>784,213</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>784,213</u>	<u>-</u>	<u>-</u>	<u>219,351</u>
Total liabilities and fund balances	<u>\$ 2,100,903</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 219,351</u>

The accompanying notes are an integral part of these financial statements.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025**

	<u>Capital Projects #1</u>	<u>Total Governmental Funds</u>
ASSETS		
Cash and investments	\$ 382,184	\$ 2,217,239
Accounts receivable	-	126,250
Due from other governments	-	5,718
Due from other funds	-	353,231
	<u>382,184</u>	<u>2,702,438</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	24	1,216,714
Due to other funds	<u>253,231</u>	<u>353,231</u>
Total liabilities	<u>253,255</u>	<u>1,569,945</u>
FUND BALANCES		
Assigned	128,929	348,280
Unassigned	-	784,213
Total fund balances	<u>128,929</u>	<u>1,132,493</u>
Total liabilities and fund balances	<u>\$ 382,184</u>	<u>\$ 2,702,438</u>

The accompanying notes are an integral part of these financial statements.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025**

Fund balances - governmental funds	\$ 1,132,493
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.	3,272,351
Interest payable on long-term debt is not accrued as a liability on the balance sheet of government funds	(48,581)
Liabilities are not due and payable with current financial resources and therefore are not reported in the governmental funds.	
Compensated absences payable	(294,505)
Net OPEB liability and deferred inflows and outflows of resources	(2,544,509)
Net pension liability and deferred inflows and outflows of resources	3,353,524
Long-term debt	<u>(1,821,838)</u>
Total net position - governmental activities	<u>\$ 3,048,935</u>

The accompanying notes are an integral part of these financial statements.

RODEO-HERCULES FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General	Hercules Fire Impact Fee Special Revenue	Rodeo Fire Impact Fee Special Revenue	Measure O Parcel Tax Special Revenue
REVENUES				
Property taxes	\$ 6,424,626	\$ -	\$ -	\$ -
Home owner property tax relief	31,845	-	-	-
Intergovernmental revenue	611,478	-	-	-
Program income	365,628	49,037	-	-
Special tax/fire (Benefit assessment)	1,364,912	-	-	2,724,985
Use of money and property	74,822	-	-	-
Miscellaneous income	2,999	-	28,034	-
Total revenues	<u>8,876,310</u>	<u>49,037</u>	<u>28,034</u>	<u>2,724,985</u>
EXPENDITURES				
Current:				
Public safety - fire protection	15,480,416	13,012	-	1,985,387
Capital outlay	-	-	-	17,980
Debt service:				
Principal	136,423	-	-	-
Interest	65,153	-	-	-
Total expenditures	<u>15,681,992</u>	<u>13,012</u>	<u>-</u>	<u>2,003,367</u>
OTHER FINANCING SOURCES/ USES:				
Transfers in	1,663,518	-	-	-
Transfers out	-	(195,686)	(77,719)	(1,712,656)
Total other financing sources/ uses	<u>1,663,518</u>	<u>(195,686)</u>	<u>(77,719)</u>	<u>(1,712,656)</u>
Net change in fund balances	(5,142,164)	(159,661)	(49,685)	(991,038)
Fund balances, beginning of year	5,926,377	159,661	49,685	1,210,389
Fund balances, end of year	<u>\$ 784,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 219,351</u>

The accompanying notes are an integral part of these financial statements.

RODEO-HERCULES FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Capital Projects #1</u>	<u>Total Governmental Funds</u>
REVENUES		
Property taxes	\$ -	\$ 6,424,626
Home owner property tax relief	-	31,845
Intergovernmental revenue	-	611,478
Program income	-	414,665
Special tax/fire (Benefit assessment)	-	4,089,897
Use of money and property	5,037	79,859
Miscellaneous income	-	31,033
Total revenues	<u>5,037</u>	<u>11,683,403</u>
EXPENDITURES		
Current:		
Public safety - fire protection	174,775	17,653,590
Capital outlay	143,827	161,807
Debt service:		
Principal	-	136,423
Interest	-	65,153
Total expenditures	<u>318,602</u>	<u>18,016,973</u>
OTHER FINANCING SOURCES/ USES:		
Transfers in	322,543	1,986,061
Transfers out	-	(1,986,061)
Total other financing sources/ uses	<u>322,543</u>	<u>-</u>
Net change in fund balances	8,978	(6,333,570)
Fund balances, beginning of year	<u>119,951</u>	<u>7,466,063</u>
Fund balances, end of year	<u>\$ 128,929</u>	<u>\$ 1,132,493</u>

The accompanying notes are an integral part of these financial statements.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Net changes in fund balances - total governmental funds \$ (6,333,570)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	161,807
Depreciation	(248,991)

Some expenses and changes in deferred outflows and inflows of resources reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(70,700)
OPEB income	216,025
Pension expense	6,993,202
Repayment of principal	136,423
Accrued Interest	<u>3,639</u>

Change in net position - governmental activities	<u><u>\$ 857,835</u></u>
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RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Rodeo Hercules Fire Protection District is an autonomous district governed by a five (5) member Board of Directors elected at large by the voters of the District. The District covers an area of approximately 32 square miles including the City of Hercules with a population of about 25,500 and the Town of Rodeo with a population of about 8,500 in the unincorporated area of Contra Costa County.

The financial statements of the District consist only of the funds of the District. The District has no oversight responsibility for any other government entity since no other entities are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of the respective governing board. The governing board has decision making authority, the power to designate management, and the ability to significantly influence operations and primary accountability for fiscal matters.

The District Board of Directors approved the dissolution of the District with annexation to the Contra Costa County Fire Protection District on July 31, 2024. On February 12, 2025, Contra Costa LAFCO ordered the annexation of the Rodeo-Hercules Fire Protection District into Contra Costa County Fire Protection District and the dissolution of the Rodeo-Hercules Fire Protection District, with July 1, 2025, as the date of completion.

On July 1, 2025, the annexation was completed, and the District was fully dissolved. Upon completion, all assets and liabilities of the District were transferred to Contra Costa County Fire Protection District.

Management of the District is responsible for financial records and reporting up to the dissolution date, July 1, 2025. After this date, the Contra Costa County Fire Protection District has assumed responsibility for all financial records, related information, and internal control over financial reporting related to the former operations of the District.

B. Basis of Presentation

The District's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America. These standards require that the financial statements described below be presented.

Government-wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the District). These statements include the financial activities of the overall the District government. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. The District expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) capital grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

B. Basis of Presentation - Cont'd

Fund Financial Statements: The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column.

C. Major Funds

Major funds are defined as funds that have assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

The District has elected to report all of its funds as major governmental funds in the accompanying financial statements:

General Fund - is the general operating fund of the Rodeo-Hercules Fire Protection District. It is used to account for all financial resources. The major revenue sources are property taxes and benefit assessments. Expenditures are made for public safety and other operating expenditures.

Hercules Fire Impact Fee Special Revenue Fund - is used to receive fees collected from the City of Hercules.

Rodeo Fire Impact Fee Special Revenue Fund - is used to receive fees collected from the Town of Rodeo.

Measure O Parcel Tax Special Revenue Fund - is used to receive and to account for the proceeds of Measure "O" special tax funding.

Capital Projects #1 Fund - is used to account for the District's Rodeo - Hercules Fire Protection District capital budget.

D. Basis of Accounting and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. The District may fund programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net assets may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

E. Budgets and Budgetary Accounting

The Board of Directors follows the following procedures establishing the budgetary data reflected on the financial statement:

- (1) The proposed budget is received by the Chief of the District and Board Members.
- (2) Public hearings are conducted to obtain taxpayer comments.
- (3) Formal budgetary integration is employed as a management control device during the year for the General Fund.
- (4) There is no formal budget of revenue as the revenue amount to be received is the previous year's fund balance, plus property tax revenues to be received, less the expense budget.
- (5) The budgets for the General Fund and the Capital Projects #1 Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- (6) The Board of Directors requires the adoption of a summary budget for the General Fund.
- (7) Appropriations lapse at the end of each fiscal year.

F. Property Taxes and Special Assessment Revenue

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Contra Costa levies, bills and collects property taxes and special assessment for the District; the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 01 of the preceding fiscal year.

Secured property tax is due in two installments, on November 01 and February 01, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 01 and becomes delinquent on August 31.

The term "unsecured" refers to taxes on personal property other than real estate, land, and buildings. These taxes are secured by liens on the personal property being taxed.

Property tax revenue is recognized in the fiscal year for which the tax is levied. The County distributes property tax (termed "settlements") under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The County retains any collections of interest, penalties, and delinquencies under this plan. A settlement apportionment for 63% of unsecured property taxes is received in September, with the remainder distributed in May. Secured property taxes are received majorly in December.

G. Compensated Absences

Compensated absences comprise unpaid vacation leave and compensated time off. The District's liability for compensated absences is recorded in the Statement of Net Position. The liability for compensated absences is determined annually and is primarily liquidated in the General Fund. The District employees may accrue up to 72 hours of unpaid overtime and may sell up to 24 hours of unpaid overtime and up to 48 hours of vacation time to the District. The following is a summary of changes in compensated absences for the fiscal year ended June 30, 2025:

<u>Balance July 01, 2024</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2025</u>	<u>Amounts Due Within One Year</u>
\$ 223,805	\$ 303,903	\$ (233,203)	\$ 294,505	\$ 88,352

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

H. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets with a minimum value of \$5,000 and a useful life of at least one year can be recorded as capital assets.

Capital assets with limited useful lives are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

<u>Description</u>	<u>Years</u>	<u>Description</u>	<u>Years</u>
Grounds Improvement	50	Communication Equipment	10
Buildings	50	Computer Hardware	5
Machinery & Tools	15	Audio Visual Equipment	10
Custodial Equipment	15	Athletic Equipment	10
Furniture & Accessories	20	Fire Trucks	15
Business Machines	10	Vehicles	15
Copiers	5		

I. Leases

Lessee: At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) the lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

I. Leases - Cont'd

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

J. Lease Liabilities

The District adopted GASB 87 - Leases and adopted the changes to conform to the provisions of GASB 87 Implementation Guide. Lease liabilities are recognized based on the present value of the future minimum lease payments over the lease term at the commencement date. The lease liability is measured at the present value of the remaining lease payments, using a discount rate based on the rate implicit in the lease, if readily determinable. Otherwise, the District uses its incremental borrowing rate at the commencement date to determine the present value of future payments.

The District examined the guidance for the current year and concluded that the adoption of GASB 87 - leases, had no impact on the financial statements.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the District's Contra Costa County Employees' Retirement Association (CCCERA) plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CCCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

L. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheets report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows of resources of \$8,998,475 related to Pension and \$64,847 related to OPEB.

In addition to liabilities, the statement of net position and balance sheets report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as inflows of resources (revenue) until that time. The District has deferred inflows of resources of \$2,073,258 related to Pension and \$811,755 related to OPEB.

N. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

O. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over the counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

O. Fair Value Measurements - Cont'd

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

P. Implementation of Government Accounting Standards Board Statements

Current Accounting Pronouncements - Effective July 1, 2023, the District implemented the following accounting and financial reporting standards:

Governmental Accounting Standards Board Statement No. 101

GASB has issued Statement No. 101, Compensated Absences. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The requirements of this Statement are effective for the District's fiscal year ending June 30, 2025.

Governmental Accounting Standards Board Statement No. 102

GASB has issued Statement No. 102, Certain Risk Disclosures. The primary objective of this Statement is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. A concentration is defined as a lack of diversity related to an aspect of a significant inflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. The requirements of this Statement are effective for the District's fiscal year ending June 30, 2025.

Future Accounting Pronouncements - These Statements are not effective until July 1, 2025, or later and may be applicable for the District. However, the District has not determined the effects, if any, on the financial statements.

Governmental Accounting Standards Board Statement No. 103

GASB has issued Statement No. 103, Financial Reporting Model Improvements. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for the District's fiscal year ending June 30, 2026.

Governmental Accounting Standards Board Statement No. 104

GASB issued Statement No. 104, Disclosure of Certain Capital Assets. This Statement requires capital assets held for sale, intangible assets, lease assets, and subscription assets to be broken out separately in note disclosure. The requirements of this Statement are effective for the District's fiscal year ending June 30, 2026.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 - CASH AND INVESTMENTS

A. Policies

California law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposit or first trust deed mortgage notes with a value of 150% of the District's cash on deposit as collateral for these deposits. Under California law, this collateral is held in a separate investment pool by another institution in the District's name and places the District ahead of the general creditors of the institution. The District has waived collateral requirements for the portion of deposits covered by federal deposit insurance.

B. Classification

The District's investments are carried at fair value as required by generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect their fair value monthly, and it includes the effects of these adjustments in income for that fiscal year.

Cash and investments were as follows as of June 30, 2025:

Cash deposits with the County		\$ 2,198,312
Petty cash		400
Cash in transit		18,527
LAIF		<u>-</u>
Total cash and investments		<u><u>\$ 2,217,239</u></u>

C. Local Agency Investment Fund (LAIF)

The District is a voluntary participant in the Local Agency Investment Fund (LAIF), which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. During the year, the District's investment in LAIF was fully liquidated and amortized, and no balance remains as of June 30, 2025.

D. Fair Value Hierarchy

GASB Statement No. 72, Fair Value Measurement and Application, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	<u>Balance</u> <u>July 01, 2024</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2025</u>
Governmental Activities:			
Capital assets not being depreciated:			
Land	\$ 7,437	\$ -	\$ 7,437
Total capital assets not being depreciated	<u>7,437</u>	<u>-</u>	<u>7,437</u>
Capital assets being depreciated:			
Structures and improvements	1,394,144	161,807	1,555,951
Equipment and vehicles	<u>7,777,987</u>	<u>-</u>	<u>7,777,987</u>
Total capital assets being depreciated	<u>9,172,131</u>	<u>161,807</u>	<u>9,333,938</u>
Less: accumulated depreciation:			
Structures and improvements	(593,288)	(29,497)	(622,785)
Equipment and vehicles	<u>(5,226,745)</u>	<u>(219,494)</u>	<u>(5,446,239)</u>
Total accumulated depreciation	<u>(5,820,033)</u>	<u>(248,991)</u>	<u>(6,069,024)</u>
Total capital assets being depreciated, net	<u>3,352,098</u>	<u>(87,184)</u>	<u>3,264,914</u>
Total capital assets, net	<u>\$ 3,359,535</u>	<u>\$ (87,184)</u>	<u>\$ 3,272,351</u>

Depreciation expense for the year ended June 30, 2025, was \$248,991.

NOTE 4 - NET POSITION

Net Position is on the full accrual basis, while Fund Balances are measured on the modified accrual basis.

The government-wide financial statements utilize a net position presentation. Net Position is categorized as net investment in capital assets, restricted, and unrestricted.

- **Net investment in capital assets** - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted net position** - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - All other net positions that do not meet the definition of “restricted” or “net investment in capital assets”.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 - NET POSITION - CONT'D

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net positions are available, it is considered that restricted resources are used first, followed by unrestricted resources.

NOTE 5 - FUND BALANCES

The District's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the District to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the District prioritizes and expends funds in the following order: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendable represents balances set aside to indicate items that do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaid, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation that requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by formal action of the Board of Directors, which may be altered only by formal action of the Board of Directors. Encumbrances and nonspendable amounts subject to council commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. Intent is expressed by the Board of Directors or its designee and may be changed at the discretion of the Board of Directors or its designee. This category includes encumbrances, Nonspendables, when it is the District's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue and Capital Projects that have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Spending Order Policy - When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District's policy considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District's Board of Directors has provided otherwise in its commitment or assignment functions.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 - PENSION PLAN

Plan Descriptions - The District participates in the Contra Costa County Employees' Retirement Association (CCCERA), a cost-sharing multiple employers defined benefit pension plan. CCCERA is governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et seq.), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures, and policies adopted by CCCERA's Board of Retirement. CCCERA is a cost-sharing multiple employer public employee retirement system whose main function is to provide service retirement, disability, death, and survivor benefits to the General and Safety members employed by the County of Contra Costa. CCCERA also provides retirement benefits to the employee members for 15 other participating agencies which are members of CCCERA.

The management of CCCERA is vested with the Contra Costa County Board of Retirement (the "Board"). The Board consists of nine trustees and three alternate trustees:

- Five trustees (including one alternate) are appointed by the County Board of Supervisors;
- Four trustees (including the Safety alternate) are elected by CCCERA's active members;
- Two trustees (including one alternate) are elected by the retired membership; and
- The County Treasurer is an ex-officio trustee.

All trustees serve three-year terms, with the exception of the County Treasurer who is elected by the general public and serves during his tenure in office.

Benefits Provided - Benefits are based on years of credited service, equal to one year of full-time employment. Members may elect service retirement at the age of 50 with 10 years of service credit, or age 70 regardless of service, or after thirty years of service, regardless of age.

Benefits are administered by the Board under the provisions of the 1937 Act. Annual cost-of living adjustments (COLA) to retirement benefits may be granted by the Board as provided by State statutes. Services retirements are based on age, length of service, and final average salary. Employees may withdraw contributions, plus interest credited, or leave them on deposit for a deferred retirement when they terminate or transfer to a reciprocal retirement system.

The plan's provisions and benefits in effect as of June 30, 2025, are summarized as follows:

	Miscellaneous	
	<u>Prior to January 01, 2013</u>	<u>On or after January 01, 2013</u>
Hire Date		
Benefit formula	2% @ 55	2.5% @ 67
Benefit vesting schedule	10 year's service	5 year's service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	0% to 100%	0% to 100%
Required employee contribution rates	14.39%	11.80%
Required employer contribution rates	29.79%	36.93%

**RODEO-HERCULES FIRE PROTECTION DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2025**

NOTE 6 - PENSION PLAN - CONT'D

	<u>Safety</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire Date		
Benefit formula	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 year's service	5 year's service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	50
Monthly benefits, as a % of eligible compensation	0% to 100%	0% to 100%
Required employee contribution rates	21.50%	17.80%
Required employer contribution rates	17.68%	61.20%

The rates as of December 31, 2024, reflect the prepayment made by RHFPD of \$7,500,000 on June 20, 2025, towards the December 31, 2023, UAAL for their safety members as part of the annexation of Rodeo-Hercules Fire Protection District into Contra Costa County Fire Protection District. This prepayment has been used to reduce the district's UAAL contribution rate effective July 1, 2025.

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 01 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2025, the contributions recognized as part of pension expense for miscellaneous and safety plan were as follows:

	<u>Amount</u>
Contributions - employer	\$ 1,372,001

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 - PENSION PLAN - CONT'D

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025, the District reported net pension liabilities for its proportionate share of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 152,882
Safety	3,418,811
Total net pension liability	\$ 3,571,693

The District's net pension liability for each plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the plans is measured as of December 31, 2024, and the total pension liability for each plan used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, rolled forward to December 31, 2024, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The net pension liability as of June 30, 2025, reflect the prepayment made by RHFPD of \$7,500,000 on June 20, 2025, subsequent to measurement period as of December 31, 2024, towards the UAAL for their safety members as part of the annexation of Rodeo-Hercules Fire Protection District into Contra Costa County Fire Protection District. This prepayment has been used to reduce the district's outstanding net pension liability.

The District's proportionate share of the net pension liability for each plan was as follows:

Reporting Date for Employer under GASB 68 as of June 30	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
2016	1.012%	\$ 15,252,152	\$ 2,342,844	651.01%	63.59%
2017	1.049%	14,693,106	2,241,786	655.42%	66.55%
2018	1.441%	11,693,174	2,194,605	532.81%	74.20%
2019	0.820%	11,716,980	2,346,256	499.39%	74.46%
2020	1.044%	9,024,195	2,358,500	382.62%	81.03%
2021	1.429%	6,595,503	2,499,171	263.91%	86.60%
2022	(1.553)%	3,772,966	2,686,925	140.42%	92.85%
2023	0.746%	12,665,624	2,443,181	518.41%	77.42%
2024	0.772%	12,308,315	2,936,705	419.12%	79.36%
2025	0.279%	\$ 3,571,693	\$ 3,047,756	117.19%	82.27%

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 - PENSION PLAN - CONT'D

For the year ended June 30, 2025, the District recognized a pension income of \$6,993,202. As of June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 1,372,001	\$ -
Differences between actual and expected experience in the total pension liability	1,558,926	-
Changes of assumptions or other inputs	206,749	(320,209)
Change in proportion and differences between the employer's contributions and proportionate share of contributions	2,393,911	(1,753,049)
Net differences between actual and projected earnings on pension plan investments	<u>3,466,888</u>	<u>-</u>
Total	<u>\$ 8,998,475</u>	<u>\$ (2,073,258)</u>

\$1,372,001 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expenses as follows:

<u>Year Ended June 30</u>	<u>Amount</u>
2026	\$ 2,507,727
2027	3,972,849
2028	(569,942)
2029	<u>(357,418)</u>
Total	<u>\$ 5,553,216</u>

Actuarial Assumptions - The total pension liabilities as of December 31, 2024, uses the same actuarial assumptions as the actuarial funding valuation as of December 31, 2024, was remeasured by (a) revaluing the total pension liability as of December 31, 2023 (before the roll forward) to include the actuarial assumptions adopted in the experience study for the period January 1, 2021 through December 31, 2023, and (b) using this revalued total pension liability in rolling forward the results from December 31, 2023 to December 31, 2024. In particular, the following actuarial assumptions were applied to all periods include in the measurement.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 - PENSION PLAN - CONT'D

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	December 31, 2023	December 31, 2023
Measurement Date	December 31, 2024	December 31, 2024
Actuarial Cost Method	Entry-Age Actuarial Cost Method	
Actuarial Assumptions:		
Discount Rate	6.75%	6.75%
Inflation Rate	2.50%	2.50%
Administrative Expenses	1.18% of payroll (1)	1.17% of payroll (1)
Real Across the Board Salary Increase	0.50%	0.50%
Projected Salary Increase	3.55% - 14.00% (2)	4.10% -15.00% (2)
Investment Rate of Return	6.75% (3)	6.75% (3)
Mortality	Pub-2016 Mortality Tables	

- 1) Payroll is allocated to both the employer and member based on the components of the Normal Cost rates for the employer and member.
- 2) It includes inflation at 2.50% plus real across-the-board salary increases of 0.50% plus merit and promotion increases that vary by service.
- 3) Net of pension plan investment expenses, including inflation.

Discount Rate - The discount rate used to measure the total pension liability was 6.75% as of December 31, 2024, and December 31, 2023. The projection of cash flows used to determine the discount rate assumed employer and employee contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employer and employee contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Plan Fiduciary Net Position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of December 31, 2024, and December 31, 2023.

Long-Term Expected Rate of Return by Asset Class - The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation and, beginning with the December 31, 2024 measurement date, any applicable investment management expenses) are developed for each major asset class. These returns are combined to produce the long-term arithmetic rate of return for the portfolio by weighting the expected arithmetic real rates of return by the target asset allocation percentage, adding expected inflation, subtracting expected investment expenses and further adjusted by a risk margin. Beginning with December 31, 2024, this portfolio return is further adjusted to an expected geometric real rate of return for the portfolio. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation but before deducting investment expenses are shown in the following table. This information was used in the derivation of the long-term expected investment rate of return assumption for the December 31, 2024, actuarial valuations. This information will be subject to change every three years based on the results of an actuarial experience study.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 - PENSION PLAN - CONT'D

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Large-Cap Equity	9.00%	5.59%
U.S. Small-Cap Equity	2.00%	6.45%
International Developed Equity	5.00%	6.23%
Global Equity	10.00%	6.35%
Emerging Markets Equity	2.00%	7.89%
Short-Term Gov't/Credit	14.00%	1.84%
US Treasury	3.50%	1.80%
Cash and Equivalents	3.00%	0.98%
Private Equity	15.00%	9.31%
Private Credit	13.00%	6.47%
Real Estate - Debt	3.00%	5.00%
Value Add Real Estate	3.00%	7.90%
Opportunistic Real Estate	4.00%	9.70%
Infrastructure	3.00%	7.20%
Hedge Funds	6.50%	3.50%
Multi Sector Credit	<u>4.00%</u>	4.50%
Total	<u><u>100.00%</u></u>	

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for each Plan, as of December 31, 2024, calculated using the discount rate of 6.75% for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	5.75%	5.75%
Net Pension Liability	\$ 268,296	\$ 19,161,673
Current Discount Rate	6.75%	6.75%
Net Pension Liability	\$ 152,882	\$ 10,918,811
1% Increase	7.75%	7.75%
Net Pension Liability	\$ 58,317	\$ 4,164,994

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CCCERA financial reports.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7 - EMPLOYEE BENEFIT PLANS

A. Deferred Compensation Plan

The District employees may defer a portion of their compensation under the District sponsored Deferred Compensation Plans created in accordance with Internal Revenue Code Section 457. Under these plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, and death or in an emergency as defined by the Plans.

The laws governing deferred compensation plan assets require plan assets to be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the District's property, are not managed by the District and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

B. Other Post-Employment Benefits (OPEB)

As of June 30, 2025, net OPEB liability and related deferred outflows/inflows of resources are as follows:

Deferred outflows of resources	\$	64,847
Net OPEB liability	\$	1,797,601
Deferred inflows of resources	\$	811,755

• **Plan Description**

The District provides 50% of postretirement health care benefits to full time employees who retire directly from the District after attaining the age of 50 with 10 years of service, with an increase of 5% for every year of service exceeding 10 years of service. After 20 years of service the District provides 100% of postretirement health care benefits.

The District is a participant of the California Employers' Retiree Benefit Trust (CERBT), an agent multiple-employer plan administered by CalPERS, consisting of an aggregation of single employer plans. This trust is not considered a component unit of the District and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CalPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

• **Eligibility**

In order to qualify for postemployment medical benefits, an employee must retire from the District and maintain enrollment in one of the District's eligible health plans. The District pays 100% of the medical premium for the retiree, spouse, and dependents. At age 65, the District pays the Senior Advantage (Medicare eligible) or Medicare (Non-Medicare eligible) costs, and for those retirees out of the Kaiser area, the District pays up to what it would have paid capped at the actual premium.

• **Description of Retiree Benefits**

	Safety	Miscellaneous
Benefit types provided	Medical only	Medical only
Duration of Benefits	Lifetime	Lifetime
Required Service	Retirement	Retirement
Minimum Age	Retirement	Retirement
Dependent Coverage	All eligible	All eligible
District Contribution %	100%	100%
District Cap	Kaiser Bay Area Basic Rate	Kaiser Bay Area Basic Rate

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 - EMPLOYEE BENEFIT PLANS - CONT'D

B. Other Post-Employment Benefits (OPEB) - Cont'd

Membership of the District as of the valuation date consisted of the following:

Inactive Employees Receiving Benefit Payments	26
Participating Active Employees	<u>22</u>
Total Number of Participants	<u><u>48</u></u>

• **Funding Policy and Actuarial Assumptions**

The District's policy, according to Ordinance No. 2-08, is to fund the Annual Required Contribution (ARC) of these benefits by accumulating assets with CERBT discussed above pursuant to the District's annual budget approved by the Board. Effective October 01, 2011, represented employees were to make non-refundable contributions to CERBT equivalent to 3.75% of the base salary. The annual required contribution (ARC) was determined as part of a June 30, 2017, actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued.

• **Additional Information**

The District's net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023.

• **Actuarial Assumptions**

The total OPEB liability as of June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial method	Entry age actuarial cost method
Discount rate	6.75%
Inflation	2.50% per year is used for pension purposes.
Payroll increase	2.75% per year.
Investment rate of return	6.75% per year, net of expenses.
Mortality rates	2021 CalPERS Mortality for Miscellaneous Employees, Retired Safety Employees, Active Safety Employees
Healthcare cost trend rate	4.00% per year for medical benefits

• **Discount Rate**

The discount rate used to measure the total OPEB Liability was 6.75%. Based on historic 36 year real rates of return for each asset class along with assumed long-term inflation assumption was used to set the discount rate. The expected investment return was offset by investment expenses of 25 basis points.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 - EMPLOYEE BENEFIT PLANS - CONT'D

B. Other Post-Employment Benefits (OPEB) - Cont'd

The assumed asset allocation and assumed rate of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Percentage of Portfolio</u>	<u>Assumed Gross Return</u>
All Equities	49.00 %	7.250 %
All Fixed Income	23.00 %	4.250 %
Real Estate Investment Trusts	20.00 %	7.250 %
All Commodities	3.00 %	7.250 %
Treasury Inflation Protected Securities	5.00 %	3.000 %

• **Change in the Net OPEB Liability**

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net OPEB Liability</u> <u>(c) = (a) - (b)</u>
Balance as of June 30, 2023, measurement date	\$ 4,834,261	\$ 2,861,383	\$ 1,972,878
Changes recognized for the year:			
Service cost	139,342	-	139,342
Interest on Total OPEB liability/ return on FNP	320,149	-	320,149
Employer contributions	-	321,976	(321,976)
Expected Investment Income	-	193,112	(193,112)
Investment gains/ losses	-	120,613	(120,613)
Administrative expense	-	(933)	933
Benefit payments	(321,976)	(321,976)	-
Net changes	<u>137,515</u>	<u>312,792</u>	<u>(175,277)</u>
Balance as of June 30, 2024, measurement date	<u>\$ 4,971,776</u>	<u>\$ 3,174,175</u>	<u>\$ 1,797,601</u>

• **Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB Liability of the District, as well as what the District's net OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

<u>Plan's Net OPEB Liability</u>		
<u>Discount Rate - 1%</u> <u>(5.75%)</u>	<u>Current Discount Rate</u> <u>(6.75%)</u>	<u>Discount Rate +1%</u> <u>(7.75%)</u>
\$ 2,339,986	\$ 1,797,601	\$ 1,342,311

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 - EMPLOYEE BENEFIT PLANS - CONT'D

B. Other Post-Employment Benefits (OPEB) - Cont'd

• **Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the net OPEB Liability of the District, as well as what the District's net OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates:

Plan's Net OPEB Liability		
Trend Rate - 1% (3.00%)	Current Trend Rate (4.00%)	Trend Rate +1% (5.00%)
\$ 1,234,260	\$ 1,797,601	\$ 2,484,664

• **OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2025, the District recognized OPEB income of \$216,025. As of June 30, 2025, the District reported deferred inflows of resources of \$811,755 and deferred outflows of resources of \$64,847 from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience in the total OPEB liability	\$ -	\$ (734,544)
Difference between projected and actual earnings on OPEB plan investments	64,847	-
Changes in assumptions	-	(77,211)
Total	\$ 64,847	\$ (811,755)

Amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as future OPEB expenses as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2026	\$ 9,506	\$ (198,580)
2027	101,736	(198,580)
2028	(22,274)	(198,580)
2029	(24,121)	(101,690)
2030	-	(60,175)
Thereafter	-	(54,150)
	\$ 64,847	\$ (811,755)

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 - RISK MANAGEMENT

The Contra Costa County Fire District Insurance Pool arranges for and provides public liability, property damage, and self-insurance between the county, its special districts, and independent county fire protection districts. A summary of the District's insurance is as follows:

<u>Coverage</u>	<u>Insurance Company/ Risk Pool</u>	<u>Limit of Liability</u>	<u>Deductible/ Self Insured Retention</u>
Workers' compensation	FASIS	\$5,000,000	\$ 0
Excess worker compensation	FASIS	\$5,000,000	\$500,000
		\$550,000,000 (flood)	\$100,000 (flood)
All risk property	CSAC	\$600,000,000 (property)	\$500 disappearing (aop) 2% per "unit"
Earthquake	CSAC	\$715,000,000	\$100,000 minimum
Boiler & Machinery	CSAC	\$100,000,000	\$5,000
Sabotage & Terrorism	CSAC	\$200,000,000	\$500,000
General & Automobile liability	CSAC	\$50,000,000	None
Pollution liability	CSAC	\$10,000,000	\$500,000
Crime - Forgery or alteration	Fidelity	\$250,000	\$2,500
Crime - all other	Fidelity	\$5,000,000	\$2,500

California State Associations of Counties (CSAC) is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of CSAC, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board. The Fire Agencies Self Insurance System (FASIS) arranges for and provides worker's compensation insurance for independent fire protection districts.

The District did not have any claim settlements that exceeded the insurance coverage in the last three years.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Pending Litigation

As of June 30, 2025, the District is involved in a pending legal claim filed by Jack Bruce, alleging ineffective medical assistance during a seizure-related incident. The claim has been tendered to the District's insurance carrier, and the matter remains in litigation. Management, in consultation with legal counsel, is unable to determine the ultimate outcome or reasonably estimate the amount of any potential loss. Accordingly, no liability has been recorded in the financial statements.

NOTE 10 - LONG-TERM DEBT

On July 06, 2020, the District entered into an installment sale agreement with West America Bank as an assignee of Municipal Finance Corporation. On September 03, 2020, West America Bank provided financing in the initial amount of \$2,220,588 to pay for the cost of the Fire Truck. On July 15, 2021, West America Bank provided supplemental financing of \$125,454. The annual payments (principal and interest) are \$199,087 with interest accruing at 3.20%. The repayment begins on September 03, 2021, and matures on September 03, 2035.

RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10 - LONG-TERM DEBT - CONT'D

As of the dissolution of the District, expected on July 1, 2025, all outstanding debt obligations, including this installment sale agreement, will be transferred to the Contra Costa County Fire Protection District. The Contra Costa County Fire Protection District will assume responsibility for the remaining debt service obligations starting from the dissolution date.

The District's debt issuances and transactions are summarized below:

<u>Balance July 01, 2024</u>	<u>Additions/ Adjustments</u>	<u>Retirements/ Adjustments</u>	<u>Balance June 30, 2025</u>	<u>Due Within One Year</u>
\$ 1,958,261	\$ -	\$ (136,423)	\$ 1,821,838	\$ 140,788

The District's debt service requirements are presented below:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 140,788	\$ 58,299	\$ 199,087
2027	145,294	53,794	199,088
2028	149,943	49,144	199,087
2029	154,741	44,346	199,087
2030	851,227	144,208	995,435
2034-2036	<u>379,845</u>	<u>18,328</u>	<u>398,173</u>
	<u>\$ 1,821,838</u>	<u>\$ 368,119</u>	<u>\$ 2,189,957</u>

NOTE 11 - RELATED PARTY TRANSACTION

The District incurred material and labor expenses in the amount of \$19,000 with Cary's Designs, a business operated by Cary England Backes, who is the mother of RFHD Captain Jonathan Bischoff.

NOTE 12 - SUBSEQUENT EVENTS

The District's management has evaluated subsequent events through March 11, 2026, the date the financial statements were available to be issued. Based on this evaluation, management determined that no adjustments are necessary to the amounts reported in the accompanying financial statements.

However, on July 31, 2024, the District's Board of Directors approved an annexation into the Contra Costa County Fire Protection District, with final approval on July 1, 2025. Upon completion, the District was dissolved and fully absorbed by the Contra Costa County Fire Protection District.

Management has concluded that no additional subsequent events requiring disclosure have occurred.

REQUIRED SUPPLEMENTARY INFORMATION

RODEO-HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Service cost	\$ 2,532,159	\$ 2,144,246	\$ 1,973,185	\$ (3,878,202)	\$ 3,450,254	\$ 2,439,330
Interest on the total pension liability	7,201,659	6,122,366	5,642,677	(11,273,990)	10,169,614	7,099,900
Expensed portion of current-period changes in proportion and difference between employer's contributions and proportionate share of contributions	(39,302)	(45,701)	1,662,438	(3,140,236)	275,751	50,959
Expensed portion of current-period difference between expected and actual experience in the total pension liability	109,166	333,284	169,719	(23,182)	(32,486)	278,874
Expensed portion of current-period changes of assumptions or other inputs	(92,814)	-	-	(766,464)	(57,067)	-
Member contributions	(1,266,645)	(1,026,966)	(918,921)	1,802,625	(1,641,387)	(1,143,288)
Projected earnings on plan investments	(6,255,745)	(5,221,777)	(5,750,008)	10,789,349	(9,282,342)	(5,952,454)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(347,089)	(299,332)	3,066,526	2,155,435	(681,478)	(1,256,254)
Administrative expense	121,160	99,817	86,688	(173,110)	155,464	107,497
Other expenses	11,058	7,279	27,951	(19,135)	16,421	11,696
Recognition of beginning of year deferred outflows of resources as pension expense	4,543,713	3,851,862	1,798,533	(2,973,836)	2,791,886	2,742,951
Recognition of beginning of year deferred inflows of resources as pension expense	(1,977,738)	(2,428,885)	(2,434,057)	4,458,538	(3,509,465)	(1,396,140)
Net amortization of deferred amounts from changes in proportion and differences between employer's contribution and proportionate share of contribution	<u>(1,393,896)</u>	<u>(1,176,059)</u>	<u>(3,605,267)</u>	<u>(760,367)</u>	<u>(896,132)</u>	<u>(1,313,432)</u>
Pension expense	<u>\$ 3,145,686</u>	<u>\$ 2,360,134</u>	<u>\$ 1,719,464</u>	<u>\$ (3,802,575)</u>	<u>\$ 759,033</u>	<u>\$ 1,669,639</u>

RODEO-HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Service cost	\$ 1,894,884	\$ 3,083,283	\$ 2,141,354	\$ 1,952,386
Interest on the total pension liability	5,321,373	8,888,146	6,253,767	5,893,314
Expensed portion of current-period changes in proportion and difference between employer's contributions and proportionate share of contributions	(1,389,022)	520,596	(138,010)	(590,374)
Expensed portion of current-period difference between expected and actual experience in the total pension liability	94,824	(94,543)	(46,136)	(139,078)
Expensed portion of current-period changes of assumptions or other inputs	(167,185)	-	-	161,621
Member contributions	(856,396)	(1,401,275)	(937,982)	(863,851)
Projected earnings on plan investments	(4,812,359)	(7,491,678)	(5,147,268)	(5,065,803)
Expensed portion of current-period differences between actual and projected earnings on plan investments	1,282,993	(1,349,724)	(14,034)	864,172
Administrative expense	77,227	132,858	89,654	82,128
Other expenses	30,038	17,675	(94,310)	6,764
Recognition of beginning of year deferred outflows of resources as pension expense	838,375	1,472,409	(595,247)	(431,135)
Recognition of beginning of year deferred inflows of resources as pension expense	-	-	-	-
Net amortization of deferred amounts from changes in proportion and differences between employer's contribution and proportionate share of contribution	<u>(514,333)</u>	<u>(1,239,294)</u>	<u>(1,101,284)</u>	<u>(510,910)</u>
Pension expense	<u>\$ 1,800,419</u>	<u>\$ 2,538,453</u>	<u>\$ 410,504</u>	<u>\$ 1,359,234</u>

RODEO-HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Reconciliation of net pension liability						
Beginning net pension liability	\$ 12,308,315	\$ 12,665,524	\$ 3,772,996	\$ 6,595,503	\$ 9,024,195	\$ 11,716,980
Pension expense	3,145,686	2,360,134	1,719,464	(3,802,575)	759,033	1,669,639
Employer contributions	(2,641,392)	(2,568,703)	(1,342,381)	(2,242,085)	(2,168,347)	(1,302,356)
UAAL prepayment	(7,500,000)	-	-	-	-	-
Net deferred inflows/outflows	(1,331,939)	(60,827)	12,849,940	5,873,770	(3,036,659)	(4,046,167)
Net deferred inflows/outflows due to change in proportion	<u>(408,977)</u>	<u>(87,913)</u>	<u>(4,334,495)</u>	<u>(2,651,617)</u>	<u>2,017,281</u>	<u>986,099</u>
Net pension liability, end of year	<u>\$ 3,571,693</u>	<u>\$ 12,308,215</u>	<u>\$ 12,665,524</u>	<u>\$ 3,772,996</u>	<u>\$ 6,595,503</u>	<u>\$ 9,024,195</u>
Plan fiduciary net position as a percentage of the total pension liability	82.27%	79.36%	77.42%	92.85%	81.06%	81.06%
Covered - employee payroll	\$ 3,047,756	\$ 2,936,705	\$ 2,443,181	\$ 2,686,925	\$ 2,499,171	\$ 2,358,500
Net pension liability as percentage of covered employee payroll	117.19%	419.12%	518.40%	140.42%	263.91%	382.62%

RODEO-HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Reconciliation of net pension liability				
Beginning net pension liability	\$ 11,693,174	\$ 14,693,106	\$ 15,252,152	\$ 13,499,212
Pension expense	597,033	1,637,240	1,481,331	1,359,234
Employer contributions	(3,010,225)	(2,111,707)	(2,058,096)	(2,186,912)
UAAL prepayment	-	-	-	-
Net deferred inflows/outflows	4,873,645	(5,737,357)	(220,843)	3,536,036
Net deferred inflows/outflows due to change in proportion	<u>(2,436,647)</u>	<u>3,211,892</u>	<u>238,562</u>	<u>(955,418)</u>
Net pension liability, end of year	<u>\$ 11,716,980</u>	<u>\$ 11,693,174</u>	<u>\$ 14,693,106</u>	<u>\$ 15,252,152</u>
Plan fiduciary net position as a percentage of the total pension liability	74.20%	74.20%	66.55%	63.59%
Covered - employee payroll	\$ 2,346,256	\$ 2,194,605	\$ 2,241,786	\$ 2,342,844
Net pension liability as percentage of covered employee payroll	499.39%	532.81%	655.42%	651.01%

RODEO-HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF CONTRIBUTIONS - PENSION PLAN
Last 10 Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 2,641,392	\$ 2,568,703	\$ 2,199,961	\$ 2,242,085	\$ 2,168,347	\$ 1,302,356
Contributions in relation to the actuarially determined contributions	<u>2,641,392</u>	<u>2,568,703</u>	<u>2,199,961</u>	<u>2,242,085</u>	<u>2,168,347</u>	<u>1,302,356</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 3,047,756	\$ 2,936,705	\$ 2,443,181	\$ 2,686,924	\$ 2,499,171	\$ 2,358,500
Contributions as a percentage of covered payroll	86.67%	87.47%	90.04%	83.44%	86.76%	55.22%

Notes to Schedule

Measurement date:	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll
Remaining amortization period	2 years**
Asset valuation method	Last 9-year semi-annually
Inflation	2.50%
Salary increases	3.50-14.00
Investment rate of return	6.75%, net of pension plan investment expense, including inflation
Retirement age	50 years Classic, 52 years PEPRA
Mortality	Pub-2016 General Healthy Retiree Amount-Weighted Above Median Mortality Table

** Remaining balance of December 31, 2007 UAAL is fully amortized as of December 31, 2022. Any changes in UAAL after December 31, 2007 will be separately amortized over a fixed 18-year period effective with that valuation. Effective December 31, 2013, any changes in UAAL due to plan amendments (with the exception of a change due to retirement incentives) will be amortized over a 10 year fixed period effective with that valuation. The entire increase in UAAL resulting from a temporary retirement incentive will be funded in full upon adoption of the incentive.

RODEO-HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF CONTRIBUTIONS - PENSION PLAN
Last 10 Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 2,152,307	\$ 2,058,096	\$ 2,058,096	\$ 2,186,912
Contributions in relation to the actuarially determined contributions	<u>2,152,307</u>	<u>2,058,096</u>	<u>2,058,096</u>	<u>2,186,912</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,346,256	\$ 2,194,605	\$ 2,241,786	\$ 2,342,844
Contributions as a percentage of covered payroll	91.73%	93.78%	91.81%	93.34%

Notes to Schedule

Measurement date:	12/31/2018	12/31/2017	12/31/2016	12/31/2015
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RODEO-HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

Valuation Date	June 30, 2023	June 30, 2023	June 30, 2021	June 30, 2021	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Fiscal Year End Date	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Net OPEB Liability, beginning of year	\$ 1,972,878	\$ 2,534,758	\$ 2,072,366	\$ 3,698,812	\$ 3,746,465	\$ 3,689,016	\$ 3,697,183	\$ 3,434,798
Changes recognized for year:								
Service cost	139,342	109,516	106,585	83,127	80,902	108,352	105,452	102,630
Interest on total OPEB liability	320,149	172,246	335,632	407,152	397,342	380,908	369,599	349,483
Expected investment income	(193,112)	-	(205,461)	(162,229)	(148,017)	(132,686)	(119,183)	(162,001)
Administrative expense	933	777	772	860	1,024	407	3,152	1,355
Employer contributions to trust	-	-	(73,709)	(133,725)	(122,979)	(82,665)	-	-
Employer contributions as benefit payments	<u>(321,976)</u>	<u>(369,044)</u>	<u>(321,473)</u>	<u>(350,099)</u>	<u>(328,327)</u>	<u>(312,076)</u>	<u>(348,218)</u>	<u>(29,082)</u>
Expected Balance as of June 30	<u>1,918,214</u>	<u>2,448,253</u>	<u>1,914,712</u>	<u>3,543,898</u>	<u>3,626,410</u>	<u>3,651,256</u>	<u>3,707,985</u>	<u>3,697,183</u>
Experience (gains)/losses	-	(397,189)	-	(968,715)	-	79,438	-	-
Changes assumption	-	(78,186)	-	(41,635)	-	-	-	-
Investment gains/ (losses)	(120,613)	-	620,046	(461,182)	72,402	15,771	(17,412)	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,557)</u>	<u>-</u>
Net changes during the period	<u>(175,277)</u>	<u>(561,880)</u>	<u>462,392</u>	<u>(1,626,446)</u>	<u>(47,653)</u>	<u>57,449</u>	<u>(8,167)</u>	<u>262,385</u>
Net OPEB liability, end of year	<u>\$ 1,797,601</u>	<u>\$ 1,972,878</u>	<u>\$ 2,534,758</u>	<u>\$ 2,072,366</u>	<u>\$ 3,698,812</u>	<u>\$ 3,746,465</u>	<u>\$ 3,689,016</u>	<u>\$ 3,697,183</u>

* GASB 75 requires presentation of the 10 year history of changes in the Net OPEB Liability. Fiscal year 2018 was the 1st year of implementation, therefore only seven years are shown.

**RODEO-HERCULES FIRE PROTECTION DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB PLAN
FOR THE YEAR ENDED JUNE 30, 2025**

Actuarial Assumptions

The net OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial method	Entry age actuarial cost method
Discount rate	6.75%
Inflation	2.50% per year used for pension purposes.
Payroll increase	2.75% per year.
Investment rate of return	6.75% per year, net of expenses.
Mortality rates	2021 CalPERS Mortality for Miscellaneous Employees, Retired Safety Employees, Active Safety Employees
Healthcare cost trend rate	4.00% per year for medical benefits

RODEO-HERCULES FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
REVENUES:				
Property taxes	\$ 4,864,663	\$ 5,182,857	\$ 6,424,626	\$ 1,241,769
Home owner property tax relief	29,000	27,102	31,845	4,743
Intergovernmental revenue	935,000	600,219	611,478	11,259
Program Income	146,571	146,510	414,665	268,155
Special tax/fire (Benefit assessment)	4,110,137	4,188,700	4,089,897	(98,803)
Use of money and property	80,000	80,000	79,859	(141)
Miscellaneous income	15,000	15,000	31,033	16,033
Total revenues	<u>10,180,371</u>	<u>10,240,388</u>	<u>11,683,403</u>	<u>1,443,015</u>
EXPENDITURES:				
Current:				
Public safety-fire protection	10,304,038	10,319,605	17,653,590	(7,333,985)
Capital outlay	-	-	161,807	(161,807)
Debt service:				
Principal	136,423	136,423	136,423	-
Interest	67,237	67,237	65,153	2,084
Total Expenditures	<u>10,507,698</u>	<u>10,523,265</u>	<u>18,016,973</u>	<u>(7,493,708)</u>
Net change in fund balances	(327,327)	(282,877)	(6,333,570)	(6,050,693)
Fund balances, beginning of year	<u>7,466,063</u>	<u>7,466,063</u>	<u>7,466,063</u>	<u>-</u>
Fund balances, end of year	<u>\$ 7,138,736</u>	<u>\$ 7,183,186</u>	<u>\$ 1,132,493</u>	<u>\$ (6,050,693)</u>

COMPLIANCE SECTION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rodeo Hercules Fire Protection District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 11, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harshmal & Company LLP

San Diego, California
March 11, 2026

**RODEO HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness?	None reported
• Noncompliance material to financial statements noted?	No

**RODEO HERCULES FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements for the fiscal year ended June 30, 2025.

**RODEO HERCULES FIRE PROTECTION DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

There were no findings reported in prior year.



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-1464
C.18.

Agenda Date: 4/14/2026

Agenda #:

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: claim

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

DENY late claim filed by Stephen Yaws.

FISCAL IMPACT:

None.

BACKGROUND:

Stephen Yaw: Application to file late claim related to property damage claim.

CONSEQUENCE OF NEGATIVE ACTION:

Not acting on the claims could extend the claimants' time limits to file actions against the County.