

Contra Costa County Fire Protection District – Fire Protection Summary

CCCFPD Operating Fund	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Salaries And Benefits	83,603,910	91,659,392	95,180,242	94,028,953	(1,151,289)
Services And Supplies	8,228,306	10,339,203	10,070,037	10,070,037	0
Other Charges	4,339,091	4,268,647	4,631,583	4,631,583	0
Fixed Assets	231,697	1,347,000	472,800	472,800	0
Expenditure Transfers	18,983,615	16,673,103	17,382,941	17,382,941	0
Expense Total	115,386,619	124,287,345	127,737,603	126,586,314	(1,151,289)
Revenue					
Other Local Revenue	111,716,957	120,455,136	125,704,862	125,704,862	0
Federal Assistance	4,533,433	55,000	0	0	0
State Assistance	874,426	881,452	881,452	881,452	0
Revenue Total	117,124,816	121,391,588	126,586,314	126,586,314	0
Net Fund Cost (NFC):	(1,738,197)	2,895,757	1,151,289	0	(1,151,289)
Allocated Positions (FTE)	338.6	352.6	352.6	350.6	(2.0)
Financial Indicators					
Salaries as % of Total Exp	72%	74%	75%	74%	
% Change in Total Exp		8%	3%	(1%)	
% Change in Total Rev		4%	4%	0%	
% Change in NFC		(267%)	(60%)	(100%)	
Compensation Information					
Permanent Salaries	33,084,435	37,497,693	39,618,332	38,943,585	(674,747)
Temporary Salaries	282,541	275,000	275,000	275,000	0
Permanent Overtime	10,753,444	9,646,160	10,815,395	10,815,395	0
Deferred Comp	20,510	29,580	25,000	25,000	0
Comp & SDI Recoveries	(336,348)	0	0	0	0
FICA/Medicare	647,870	710,710	725,898	718,322	(7,576)
Retirement Expense	22,219,271	24,863,020	26,601,809	26,267,568	(334,241)
Excess Retirement	52,108	53,000	80,000	80,000	0
Employee Group Insurance	5,176,419	5,983,500	5,944,842	5,877,626	(67,216)
Retiree Health Insurance	5,314,469	5,637,000	5,365,000	5,365,000	0
OPEB Pre-Pay	1,959,289	1,959,289	1,959,289	1,959,289	0
Unemployment Insurance	0	0	0	0	0
Workers Comp Insurance	4,429,902	5,004,440	3,769,678	3,702,169	(67,509)

Department Description

section, emergency medical services office, and administration functions section.

The preceding table represents information in aggregate summarizing expenditures and revenue for the fire suppression/emergency medical response crews, fire prevention bureau, communications center, apparatus shop, training

Contra Costa County FPD

Special District

Major Department Responsibilities

The Contra Costa County Fire Protection District (CCCFPD) is responsible for providing fire suppression responses to both structure and wildland fires; emergency medical services including paramedic responses, rescue responses, hazardous materials responses; plan review, code enforcement, fire/arson investigation, weed abatement, public education, permits issuance required by Fire Code; and ensuring water supply needed for fire flow, compliance-based inspections, and training.

CCCFPD Operating Fund Summary		
Service:		Mandatory
Level of Service:		Discretionary
Expenditures:		\$126,586,314
Financing:		126,586,314
Net Fund Cost:		0
Funding Sources:		
Property Taxes	89.5%	\$113,325,530
Charges for Svcs	6.2%	7,881,222
Intergovernmental	3.0%	3,779,562
Misc. Revenue	1.3%	1,600,000
FTE: 350.6		

**Contra Costa County FPD
Special District**

Contra Costa County Fire Protection District – EMS Transport Summary

CCCFPD EMS Transport Fund	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Salaries And Benefits	0	0	0	1,910,854	1,910,854
Services And Supplies	16,907,950	38,992,842	39,632,000	41,389,146	1,757,146
Other Charges	0	0	0	200,000	200,000
Expenditure Transfers	170,387	2,039,230	1,500,000	1,500,000	0
Expense Total	17,078,337	41,032,072	41,132,000	45,000,000	3,868,000
Revenue					
Other Local Revenue	17,365,282	40,745,128	45,000,000	45,000,000	0
Revenue Total	17,365,282	40,745,128	45,000,000	45,000,000	0
Net Fund Cost (NFC):	(286,944)	286,944	(3,868,000)	0	3,868,000
Allocated Positions (FTE)	0.0	0.0	0.0	7.0	7.0
Financial Indicators					
Salaries as % of Total Exp	0%	0%	0%	4%	
% Change in Total Exp		140%	0%	9%	
% Change in Total Rev		135%	10%	0%	
% Change in NFC		(200%)	(1,448%)	(100%)	
Compensation Information					
Permanent Salaries	0	0	0	1,077,364	1,077,364
Permanent Overtime	0	0	0	100,000	100,000
Deferred Comp	0	0	0	4,000	4,000
FICA/Medicare	0	0	0	15,190	15,190
Retirement Expense	0	0	0	445,300	445,300
Employee Group Insurance	0	0	0	162,000	162,000
Workers Comp Insurance	0	0	0	107,000	107,000

Description: The EMS Transport Fund was created in 2015 following the award of a contract to the District by the County EMS Agency to provide emergency medical services throughout the County. The Fund allows the District to track reimbursement revenue from governmental, commercial and private payers for EMS services rendered along with expenditures associated with the provision of those services.

CCCFPD EMS Transport Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$45,000,000
Financing:		45,000,000
Net Fund Cost:		0
Funding Sources:		
Cost Recovery	100.0%	\$45,000,000
FTE:	7.0	

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Non-Operating Funds

Non-operating fund budget units include developer fee accounts that are restricted to capital needs necessitated by growth, Pension Obligation Bond (POB) Debt Service and Stabilization fund budget units that were created pursuant to the issuance of pension obligation bonds in July 2005, and the EMS Transport Fund (reported on the previous page) created in 2015 to track expenditures and reimbursement revenue associated with the provision of ambulance service.

CCCFPD Capital Outlay Fund

The Capital Outlay Fund includes funds collected during the building permit process and is intended to ameliorate the impact of new construction service demands on District capital needs. This fund is primarily intended for major capital outlay projects such as new fire stations.

CCCFPD Capital Outlay Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$2,906,358
Financing:		60,400
Net Fund Cost:		2,845,958
Funding Sources:		
Fund Balance	97.9%	\$2,845,958
Developer Fees	2.1%	60,000
Use of Money	0.0%	400

CCCFPD Fire Developer Fee Fund

The CCCFPD Developer Fee includes funds collected during the building permit process in the unincorporated areas of the former CCCFPD (prior to the July 1994 consolidation). This fund no longer receives developer fees because it has been replaced by the CCCFPD New Development Fee Fund that was established in August 2006. Residual monies in this fund are intended to mitigate the new construction

service demands on District capital needs, and are primarily used for construction projects.

CCCFPD Developer Fee Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$894
Financing:		0
Net Fund Cost:		894
Funding Sources:		
Fund Balance	100.0%	\$894

Riverview Fire Developer Fee Fund

The Riverview Fire Developer Fee Fund, which includes monies previously collected during the building permit process in the unincorporated areas of the former Riverview Fire Protection District, no longer receives developer fees and has been replaced by the CCCFPD New Development Fee Fund established in August 2006. Residual monies in this fund are intended to mitigate the impact of new construction service demands on District capital needs, and are primarily used for construction projects.

Riverview Fire Developer Fee Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$26,256
Financing:		0
Net Fund Cost:		26,256
Funding Sources:		
Fund Balance	100.0%	\$26,256

Pittsburg Special Fund

The Pittsburg Special Fund is comprised of fees collected in the Pittsburg area and by agreement with the City of Pittsburg for capital purchases.

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Pittsburg Special Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$863,656
Financing:		600
Net Fund Cost:		863,056
Funding Sources:		
Fund Balance	99.9%	\$863,056
Use of Money	0.1%	600

in excess of \$50 million over 18 years as the POB interest rate paid to the bondholders was significantly lower than the interest rate charged by the Retirement Association. This fund is created to pay the bondholders via the trustee.

CCCFPD POB Debt Service Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$13,815,959
Financing:		13,815,959
Net Fund Cost:		0
Funding Sources:		
Reimbursements	100.0%	\$13,815,959

CCCFPD New Development Fee Fund

The CCCFPD New Development Fee Fund, established in August 2006, replaces both the CCCFPD and Riverview Fire Developer Fee Funds. This fund includes monies collected during the building permit process in all of the unincorporated areas of the District and is intended to mitigate the impact of new construction service demands on District capital needs.

CCCFPD Stabilization Fund

The Pension Obligation Stabilization Fund was created pursuant to the issuance of Pension Obligation Bonds in July 2005. The savings realized from the lower interest rates are set-aside in the Stabilization Fund to extinguish new Retirement System Unfunded Actuarial Accrued Liabilities (UAAL); replenish reserves; and, upon a unanimous vote of the full Board, for any other lawful purpose of the District.

CCCFPD New Development Fee Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$252,163
Financing:		60,000
Net Fund Cost:		192,163
Funding Sources:		
Fund Balance	76.2%	\$192,163
Developer Fees	23.8%	60,000

CCCFPD Stabilization Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$2,600,630
Financing:		2,600,630
Net Fund Cost:		0
Funding Sources:		
Transfers	100.0%	\$2,600,630

CCCFPD POB Debt Service Fund

The Pension Obligation Bond Debt Service Fund was created due to the issuance of Pension Obligation Bonds in July 2005 to refinance the District's Unfunded Actuarial Accrued Liability (UAAL) as of December 2004 with the Contra Costa County Employees' Retirement Association. The refinancing resulted in savings

CAO's Recommendation

The FY 2017-18 Recommended Budget provides for the funding of 25 fire stations, including 26 fully functional engine/truck

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companies, one limited functionality squad, and 350.6 FTEs. The Recommended Budget includes negotiated and projected wage adjustments, benefit cost increases, building and grounds maintenance and repair projects, and capital and non-capital equipment replacement.

The District is primarily funded by property tax revenues. In FY 2016-17, the District experienced a 6.3% growth in secured property assessed valuation and a 5.9% growth in total assessed valuation. This represents the fourth consecutive year of growth in assessed valuation after several years of declines. The District received additional property tax distributions during the course of the fiscal year due to the dissolution of redevelopment agencies. Additionally, the City of Pittsburg resumed making RDA Successor Agency pass-through payments and repaid arrearages from the suspension of prior year payments.

The FY 2017-18 Recommended Budget anticipates a 6% growth in secured property assessed valuation and revenue from the continued winding down of the former redevelopment areas. The budget also anticipates the continuation of some new sources of revenue, such as emergency medical services (EMS) first responder fees and sales tax for enhanced EMS services in the City of San Pablo. These increases in revenue have allowed the District to re-staff some of the operational resources that were taken out of service during the Great Recession.

In FY 2017-18 employer retirement contribution rates will increase due largely to changes in demographic and economic actuarial assumptions adopted by the Contra Costa County Employees' Retirement Association (CCCERA) Board of Trustees. It's important to note this takes into account the decrease in CCCERAs assumed rate of investment return from 7.25% to 7.00% per annum.

This increase is compounded by the elimination of the 9% employee subvention of the employer cost towards retirement negotiated in the current contract with the District's largest labor group, the International Association of Firefighters (IAFF) Local 1230. In FY 2017-18, the District

will pay the full employer base rates for most of its employee groups.

The FY 2017-18 Recommended Budget is balanced and requires no use of fund balance. The District continues to meet its Board adopted policy to maintain a minimum reserve of 10% of general operating fund budgeted expenditures.

On January 1, 2016, the District became the County's exclusive operator of emergency ambulance service (not including the areas covered by the Moraga-Orinda Fire Protection District and the San Ramon Valley Fire Protection District). This new program appears to be financially sustainable based on the first year of operations. The FY 2017-18 Recommended Budget contemplates reallocating the funding for approximately 6.75 FTEs from the District's Operating Fund to the EMS Transport Fund. Of this amount 4.0 FTEs will be transferred from the Operating Fund to the EMS Transport Fund. The remaining 2.75 FTEs represent a portion of several positions that support the EMS Transport operation, but not in a full-time capacity. A portion of the costs for those personnel will be charged to the EMS Transport fund, but the positions will remain in the Operating Fund.

In addition to the position transfers described previously, the Recommended Budget includes the addition of 3.0 FTE new, dispatcher positions in the EMS Transport Fund. This makes the total FTE count in the EMS Transport Fund 7.0 FTE for FY 2017-18. In the Operating Fund, 2.0 FTE positions are proposed to be added, including one Departmental Media Relations Coordinator and Storekeeper.

It is important to note that the uncertainty associated with federal healthcare and tax reform makes it difficult to project financial impacts to the EMS Transport program. There is no doubt that such reforms, if passed and signed into law, will have a financial impact on EMS Transport reimbursements. This is primarily due to the majority of patients transported by the local EMS system being covered by Medicare or Medi-Cal. The County Administrator will work with the Fire Chief to monitor any legislative impacts to the EMS system during FY 2017-18.

Performance Measurement

During FY 2016-17 the District:

- Responded to approximately 65,500 incidents in calendar year (CY) 2016. This represents a 4.6% increase in call volume compared to CY 2015
- Implemented a standardized, more accurate system for capturing and reporting incident response data.
- Conducted 17,700 life safety inspections and plan reviews of new and existing buildings and fire/life safety systems for compliance with state and local fire and building codes during CY 2016. This represents an 11% increase compared to CY 2015.
- Repositioned and added internal resources to effectively manage, both operationally and financially, the emergency ambulance program and Alliance with AMR.
- Fully transitioned the dispatching of ambulance units to the District and reduced call processing time by an average of 51 seconds.
- Reopened Fire Station 87 in the City of Pittsburg.
- Re-staffed Engine 6 at Fire Station 6 in the City of Concord.
- Initiated the rebuilding of Fire Station 16 in the City of Lafayette.
- Developed five-year plans that address current and projected maintenance needs for existing facilities, maintenance and replacement needs for the District's fleet, and maintenance and replacement of critical equipment such as protective clothing, SCBA, radios, hose, thermal cameras, cardiac monitors, etc.
- Acquired a 32' fire boat and established a Maritime Response Team to respond to fires, spills, rescues, and medical emergencies occurring within 30 miles of navigable waterways with multiple high value target hazards.
- Placed new heavy fire apparatus into service including four (4) Type I Fire Engines, two (2) Heavy Rescues, three (3) 105' Tractor-Drawn Ladder Trucks, one (1) 105' Straight Ladder Truck, one (1) Mobile Command Unit, and one (1) Bulldozer Transport.
- Continued to develop plans for fire station replacement/relocation.
- Using the updated Capital Improvement Plan, initiated work on new funding mechanisms such as development impact fees and creation of Community Facilities Districts in areas of new development.
- Entered into an agreement with the City of San Pablo to share the costs of building a new Fire Station 70.
- Conducted and completed Firefighter Recruit Academy 50.
- Continued to develop our relationship with AMR in an effort to maximize our operational efficiency and deliver exemplary services to the citizens of Contra Costa County.
- Conducted a comprehensive energy usage assessment and entered into an energy services contract and equipment lease-purchase agreement to implement long term energy conservation measures, including the installation of solar panels at three different sites.
- Completed a comprehensive study of the District's fleet services division.
- Continued to pursue grant funding opportunities as they became available.

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Administrative and Program Goals

During FY 2017-18, the District will:

- Continue to reposition and add internal resources to effectively manage, both operationally and financially, the emergency ambulance program.
- Add new dispatcher positions to increase efficiency with single point call processing, dispatching, and resource tracking.
- Complete the rebuilding of Fire Station 16 in the City of Lafayette.
- Initiate construction work on a new Fire Station 70 in the City of San Pablo.
- Develop long term funding plan for fire station construction projects.
- Complete District-wide energy infrastructure upgrade.
- Begin deploying fire personnel at the hazmat specialist to hazardous materials incidents.
- Continue periodic replacement of capital equipment, such as heavy fire apparatus and support equipment.
- Continue much needed facility and grounds maintenance projects, such as painting, roofing, and asphalt repair.
- Pursue new funding mechanisms such as development impact fees and creation of Community Facilities Districts in areas of new development.
- Hire and conduct Firefighter Recruit Academy 51.
- Continue to develop our relationship with AMR in an effort to maximize our operational efficiency and deliver exemplary services to the citizens of Contra Costa County.
- Pursue federal supplemental reimbursement for ambulance services provided to individuals with government payer plans.
- Continue to pursue grant funding opportunities as they become available.

**Contra Costa County FPD
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**FY 2017-18
Program Modification List**

Order	Reference to Mand/Disc List	Program Name	Service	FTE	Net Fund Cost Impact	Impact
1	N/A	Operations	Support Services	1.0	85,405	Adds one (1) Storekeeper position.
2	N/A	Operations	Public Information	1.0	139,150	Adds one (1) Departmental Community and Media Relations Coordinator position.
3	N/A	Operations	EMS	(4.0)	(759,965)	Transfer one (1) Assistant Fire Chief and three (3) Fire District Dispatchers to the EMS Transport Fund.
4	N/A	Operations	EMS	0	(615,879)	Allocate oversight and support services costs from the Operating Fund to the EMS Transport Fund.
			Total Operating Fund	(2.0)	(\$1,151,289)	
5	N/A	EMS Transport Fund	EMS Transport	7.0	1,910,854	Transfer one (1) Assistant Fire Chief and three (3) Fire District Dispatchers, adding (3) new Fire District Dispatcher positions and allocating overhead costs from the Operating Fund to the EMS Transport Fund.
6	N/A	EMS Transport Fund	EMS Transport	0.0	1,957,146	Increased expenditure appropriations for EMS Transport services and supply costs.
			Total EMS Transport Fund	7.0	3,868,000	