

Contra Costa County FPD
Special District

Jeff Carman, Fire Chief

Contra Costa County Fire Protection District – Fire Protection Summary

CCCFPD Operating Fund	2016-17 Actuals	2017-18 Budget	2018-19 Baseline	2018-19 Recommended	Change
Expense					
Salaries And Benefits	88,010,281	94,028,953	101,325,932	101,962,809	636,877
Services And Supplies	9,188,456	10,455,037	9,594,860	9,594,860	0
Other Charges	4,701,792	4,631,583	6,083,935	6,083,935	0
Fixed Assets	2,211,206	537,800	327,500	327,500	0
Expenditure Transfers	16,673,114	17,382,941	18,128,118	18,128,118	0
Expense Total	120,784,849	127,036,314	135,460,345	136,097,222	636,877
Revenue					
Other Local Revenue	125,825,058	126,154,862	135,207,222	135,207,222	0
Federal Assistance	3,306,955	0	0	0	0
State Assistance	861,109	881,452	890,000	890,000	0
Revenue Total	129,993,122	127,036,314	136,097,222	136,097,222	0
Net Fund Cost (NFC):	(9,208,273)	0	(636,877)	0	636,877
Allocated Positions (FTE)	352.6	360.6	360.6	370.6	10.0
Financial Indicators					
Salaries as % of Total Exp	73%	74%	75%	75%	
% Change in Total Exp		5%	7%	0%	
% Change in Total Rev		(2%)	7%	0%	
% Change in NFC		(100%)	(326,160,344%)	(100%)	
Compensation Information					
Permanent Salaries	35,775,502	38,943,585	43,793,428	44,255,551	462,123
Temporary Salaries	402,725	275,000	300,000	300,000	0
Permanent Overtime	11,074,593	10,815,395	10,856,620	10,856,620	0
Deferred Comp	25,188	25,000	60,660	65,460	4,800
Comp & SDI Recoveries	(489,085)	0	0	0	0
FICA/Medicare	690,953	718,322	837,382	844,083	6,701
Retirement Expense	23,162,973	26,267,568	27,917,914	27,979,168	61,254
Excess Retirement	79,877	80,000	90,000	90,000	0
Employee Group Insurance	5,357,553	5,877,626	5,877,876	5,936,341	58,465
Retiree Health Insurance	5,226,771	5,365,000	5,252,000	5,252,000	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	4,743,943	3,702,169	4,380,762	4,424,296	43,534

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

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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:	\$136,097,222	
Financing:	136,097,222	
Net Fund Cost:	0	
Funding Sources:		
Property Taxes	88.9%	\$121,019,400
Charges for Svcs	6.4%	8,648,722
Intergovernmental	2.6%	3,547,500
Misc. Revenue	2.1%	2,881,600
FTE: 370.6		

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Contra Costa County Fire Protection District – EMS Transport Summary

CCCFPD EMS Transport Fund	2016-17 Actuals	2017-18 Budget	2018-19 Baseline	2018-19 Recommended	Change
Expense					
Salaries And Benefits	0	1,910,854	1,364,044	2,450,572	1,086,528
Services And Supplies	35,683,610	52,011,318	39,043,024	39,043,024	0
Other Charges	0	200,000	887	887	0
Fixed Assets	0	0	420,000	420,000	0
Expenditure Transfers	1,322,054	1,500,000	2,756,600	2,756,600	0
Expense Total	37,005,664	55,622,172	43,584,555	44,671,083	1,086,528
Revenue					
Other Local Revenue	47,290,891	45,050,000	44,671,083	47,500,000	2,828,917
Revenue Total	47,290,891	45,050,000	44,671,083	47,500,000	2,828,917
Net Fund Cost (NFC):	(10,285,228)	10,572,172	(1,086,528)	(2,828,917)	(1,742,389)
Allocated Positions (FTE)	0.0	7.0	7.0	11.0	4.0
Financial Indicators					
Salaries as % of Total Exp	0%	3%	3%	5%	
% Change in Total Exp		50%	(22%)	2%	
% Change in Total Rev		(5%)	(1%)	6%	
% Change in NFC		(203%)	(110%)	160%	
Compensation Information					
Permanent Salaries	0	1,077,364	828,856	1,400,367	571,511
Permanent Overtime	0	100,000	55,000	85,000	30,000
Deferred Comp	0	4,000	0	3,840	3,840
FICA/Medicare	0	15,190	11,893	20,615	8,722
Retirement Expense	0	445,300	283,351	632,315	348,964
Employee Group Insurance	0	162,000	102,922	169,269	66,347
Unemployment Insurance	0	0	0	0	0
Workers Comp Insurance	0	107,000	82,021	139,165	57,144

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.

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CCCFPD EMS Transport Fund		
Service:	Discretionary	
Level of Service:	Discretionary	
Expenditures:	\$44,671,083	
Financing:	47,500,000	
Net Fund Cost:	(2,828,917)	
Funding Sources:		
Cost Recovery	100.0%	\$47,500,000
FTE:	11.0	

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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.

Pittsburg Special Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$863,094
Financing:		100
Net Fund Cost:		862,994
Funding Sources:		
Fund Balance	99.9%	\$862,994
Use of Money	0.1%	100

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:		\$2,343,120
Financing:		40,100
Net Fund Cost:		2,303,020
Funding Sources:		
Fund Balance	98.3%	\$2,303,020
Developer Fees	1.7%	40,000
Use of Money	0.0%	100

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 New Development Fee Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$418,002
Financing:		70,000
Net Fund Cost:		348,002
Funding Sources:		
Fund Balance	83.3%	\$348,002
Developer Fees	16.7%	70,000

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.

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

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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:	\$15,526,415	
Financing:	15,526,415	
Net Fund Cost:	0	
Funding Sources:		
Reimbursements	100.0%	\$15,526,415

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 Stabilization Fund		
Service:	Discretionary	
Level of Service:	Discretionary	
Expenditures:	\$2,601,703	
Financing:	2,601,703	
Net Fund Cost:	0	
Funding Sources:		
Transfers	100.0%	\$2,601,703

CAO's Recommendation

The FY 2018-19 Recommended Budget provides for the funding of 26 fire stations, 28 fully functional engine/truck companies, one

limited functionality squad, 370.6 FTEs in the District's General Operating Fund, and 11 FTEs in the District's EMS Transport Fund.

The budget includes funding for negotiated wage adjustments, benefit cost increases, building and grounds maintenance and repair projects, capital and non-capital equipment replacement (including heavy fire apparatus), increased interagency charges, restaffing Engine 1 in the City of Walnut Creek in 2018, and reopening Fire Station 16 in the City of Lafayette in 2019.

The District is primarily funded by property tax revenues. In FY 2017-18, the District experienced a 6.05% growth in secured property assessed valuation and a 5.53% growth in total assessed valuation. This represents the fifth 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 2018-19 Recommended Budget anticipates a 5% growth in secured property assessed valuation and revenue from the continuing unwinding of the redevelopment areas. The budget also anticipates the continuation of some new sources of revenue, such as fire-based emergency medical services (EMS) first responder fees and sales tax for enhanced EMS services in the City of San Pablo. Additionally, the budget anticipates increased revenue from updated service fee schedules.

These increases in revenue are allowing the District to continue to restaff/reopen some of the operational resources that were taken out of service during the Great Recession.

In FY 2018-19 the employer Tier A Safety base rate decreases from 77.88% to 73.66%. Offsetting that decrease is the elimination of the employee subvention of the employer cost towards retirement.

Additionally, while the employer base contribution rates for both Safety Tier A and General Tier 1 decrease in 2018-19, the actual employer contribution increases by about \$1.7 million due primarily to the increase in retirement compensable pay.

The FY 2018-19 Recommended Budget for the Contra Costa Fire Protection District Operating Fund 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.

In addition, the FY 2018-19 Recommended Budget for the EMS Transport Fund plans for a \$2.8 million contribution to fund balance at year-end. This is consistent with the County Administrator's recommendation to the Board during the January 2018 Board Retreat and begins a cycle of planned contributions to fund balance in the EMS Transport Fund.

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). Thus far, the cost of providing the new service has been fully offset by the collection of ambulance service fees.

Performance Measurement

During FY 2017-18 the District:

- Responded to approximately 73,700 incidents in calendar year (CY) 2017. This represents a 12.5% increase in call volume compared to CY 2016.
- Conducted 12,750 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 2017. This represents a 28% decrease compared to CY 2016.

- Relocated several District divisions into one centralized Administrative Office.
- Continued to reposition and add internal resources to effectively manage, both operationally and financially, the emergency ambulance program.
- Entered into a contract with the City of El Cerrito to provide dispatch services through the District's Contra Costa Regional Fire Communications Center.
- Added new dispatcher positions to increase efficiency with single point call processing, dispatching, and resource tracking.
- Completed District-wide energy infrastructure upgrade, including the installation of solar photovoltaic panels at four different sites.
- Restaffed Engine 1 at Fire Station 1 in the City of Walnut Creek.
- Completed demolition work and began construction on the new Fire Station 16 in the City of Lafayette.
- Completed architectural drawings and submitted for a building permit on the new Fire Station 70 in the City of San Pablo.
- Continued to develop long term funding plan for fire station construction projects, to include Fire Station 9 in Pacheco and Fire Station 86 in Bay Point.
- Began deploying fire personnel as first responders at the specialist level to hazardous materials incidents.
- Continued periodic replacement of capital equipment, such as heavy fire apparatus and support equipment.

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- Continued much needed facility and grounds maintenance projects, such as painting, roofing, and asphalt repair.
- Hired and conducted Firefighter Recruit Academy 51.
- 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.
- Filed first report (for FY 2016-17) for Ground Emergency Medical Transportation (GEMT) reimbursement for emergency ambulance service provided to Medi-Cal fee for service recipients.
- Successful in receiving several grant awards.
- Continue to develop long term funding plan for fire station construction projects.
- Update fee schedule for dispatcher service subscribers.
- Update Fire Prevention Bureau fee schedule.
- 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 52.

Administrative and Program Goals

During FY 2018-19, the District will:

- Continue to reposition and add internal resources to effectively manage, both operationally and financially, the emergency ambulance program.
- Complete the rebuilding of Fire Station 16 in the City of Lafayette. Open and staff Fire Station 16.
- Initiate construction work on a new Fire Station 70 in the City of San Pablo.
- 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.

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FY 2018-19
Program Modification List

Order	Reference to Mand/Disc List	Program Name	Service	FTE	Net Fund Cost Impact	Impact
1	N/A	Operations	Fire Suppression	9.0	757,481	Adds nine (9) Firefighter-Recruit positions for a partial year.
2	N/A	Operations	EMS	(1.0)	(372,620)	Transfers one (1) EMS Chief to the EMS Transport Fund.
3	N/A	Operations	Administration	1.0	140,696	Adds one (1) Departmental Fiscal Officer position.
4	N/A	Operations	Administration	1.0	112,375	Adds one (1) Departmental Human Resources Analyst I position.
5	N/A	Operations	Administration	(1.0)	(92,600)	Cancels one (1) Administrative Analyst position.
6	N/A	Operations	Operations and Support Services	1.0	91,545	Adds one (1) Secretary-Advanced Level position
			Total General Operating Fund	10.0	\$636,877	
7	N/A	EMS Transport Fund	Communications	1.0	333,938	Adds one (1) Assistant Fire Chief-Exempt position.
8	N/A	EMS Transport Fund	EMS	1.0	372,620	Transfers one (1) EMS Chief to the EMS Transport Fund.
9	N/A	EMS Transport Fund	Helicopter/EMS Rescue	1.0	304,400	Adds one (1) Fire Captain-40 Hour position.
10	N/A	EMS Transport Fund	Administration	1.0	75,570	Adds one (1) Account Clerk-Experienced Level position.
			Total EMS Transport Fund	4.0	\$1,086,528	