

Contra Costa County Fire Protection District – Fire Protection Summary

CCCFPD Operating Fund	2017-18 Actuals	2018-19 Budget	2019-20 Baseline	2019-20 Recommended	Change
Expense					
Salaries And Benefits	93,282,111	101,962,809	109,541,171	110,925,446	1,384,275
Services And Supplies	9,651,877	9,594,860	10,918,708	10,921,324	2,616
Other Charges	5,828,642	6,083,935	5,886,712	5,886,712	0
Fixed Assets	939,428	1,990,341	1,327,600	1,327,600	0
Expenditure Transfers	17,383,517	18,128,118	18,909,766	18,909,766	0
Expense Total	127,085,576	137,760,063	146,583,957	147,970,848	1,386,891
Revenue					
Other Local Revenue	133,267,061	135,499,722	144,924,210	145,836,738	912,528
Federal Assistance	110,070	408,341	1,244,110	1,244,110	0
State Assistance	851,664	890,000	890,000	890,000	0
Revenue Total	134,228,795	136,798,063	147,058,320	147,970,848	912,528
Net Fund Cost (NFC):	(7,143,219)	962,000	(474,363)	0	474,363
Allocated Positions (FTE)					
	360.6	397.6	397.6	404.6	7.0
Financial Indicators					
Salaries as % of Total Exp	73%	74%	75%	75%	
% Change in Total Exp		8%	6%	1%	
% Change in Total Rev		2%	8%	1%	
% Change in NFC		(113%)	(149%)	(100%)	
Compensation Information					
Permanent Salaries	37,539,490	44,255,551	47,814,300	48,547,925	733,625
Temporary Salaries	429,886	300,000	300,000	300,000	0
Permanent Overtime	12,066,655	10,856,620	12,626,700	12,638,020	11,320
Deferred Comp	34,606	65,460	65,460	70,860	5,400
Comp & SDI Recoveries	(553,444)	0	0	0	0
FICA/Medicare	752,071	844,083	913,886	924,688	10,802
Retirement Expense	25,561,030	27,979,168	29,948,430	30,390,413	441,983
Excess Retirement	89,969	90,000	140,000	140,000	0
Employee Group Insurance	5,496,963	5,936,341	6,713,653	6,838,926	125,273
Retiree Health Insurance	5,134,168	5,252,000	5,170,250	5,170,250	0
OPEB Pre-Pay	1,959,289	1,959,289	2,208,123	2,208,123	0
Unemployment Insurance	(22)	0	0	0	0
Workers Comp Insurance	4,771,450	4,424,296	3,640,369	3,696,241	55,872

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Department Description

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

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:		\$147,970,848
Financing:		147,970,848
Net Fund Cost:		0
Funding Sources:		
Property Taxes	88.0%	\$130,204,300
Charges for Svcs	7.3%	10,766,348
Intergovernmental	3.5%	5,133,810
Misc. Revenue	1.3%	1,866,390
FTE: 404.6		

Contra Costa County Fire Protection District – EMS Transport Summary

CCCFPD EMS TRANSPORT FUND	2017-18 Actuals	2018-19 Budget	2019-20 Baseline	2019-20 Recommended	Change
Expense					
Salaries And Benefits	1,193,506	2,450,572	2,614,921	3,103,352	488,431
Services And Supplies	37,716,018	58,361,769	40,820,219	40,820,219	0
Other Charges	789,364	887	201,039	201,039	0
Fixed Assets	211,169	420,000	1,300,000	1,300,000	0
Expenditure Transfers	4,468,223	2,756,600	1,716,390	1,716,390	0
Expense Total	44,378,280	63,989,828	46,652,569	47,141,000	488,431
Revenue					
Other Local Revenue	49,946,668	47,500,000	52,200,000	52,200,000	0
State Assistance	760,838	0	0	0	0
Revenue Total	50,707,506	47,500,000	52,200,000	52,200,000	0
Net Fund Cost (NFC):	(6,329,226)	16,489,828	(5,547,431)	(5,059,000)	488,431
Allocated Positions (FTE)	7.0	11.0	11.0	12.0	1.0
Financial Indicators					
Salaries as % of Total Exp	3%	4%	6%	7%	
% Change in Total Exp		44%	(27%)	1%	
% Change in Total Rev		(6%)	10%	0%	
% Change in NFC		(361%)	(134%)	(9%)	
Compensation Information					
Permanent Salaries	655,077	1,400,367	1,429,563	1,772,657	343,094
Permanent Overtime	108,329	85,000	210,000	210,000	0
Deferred Comp	0	3,840	3,600	5,400	1,800
FICA/Medicare	10,930	20,615	32,582	37,557	4,975
Ret Exp-Pre 97 Retirees	3,136	0	0	0	0
Retirement Expense	250,591	632,315	669,154	764,329	95,175
Employee Group Insurance	90,833	169,269	163,977	181,632	17,655
Unemployment Insurance	1,689	0	0	0	0
Workers Comp Insurance	72,922	139,165	106,045	131,777	25,732

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:		\$47,141,000
Financing:		52,200,000
Net Fund Cost:		(5,059,000)
Funding Sources:		
Cost Recovery	100.0%	\$47,141,000
FTE:	12.0	

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:		\$167,706
Financing:		100
Net Fund Cost:		167,606
Funding Sources:		
Fund Balance	99.9%	\$167,606
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 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 Capital Outlay Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$54,502
Financing:		20,000
Net Fund Cost:		34,502
Funding Sources:		
Fund Balance	63.3%	\$34,502
Developer Fees	36.7%	20,000

CCCFPD New Development Fee Fund		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		\$662,806
Financing:		70,000
Net Fund Cost:		592,806
Funding Sources:		
Fund Balance	89.4%	\$592,806
Developer Fees	10.6%	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:		\$15,206,431
Financing:		1,030,724
Net Fund Cost:		14,175,707
Funding Sources:		
Fund Balance	93.2%	\$14,175,707
Reimbursements	6.8%	1,030,724

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:		\$19,575,740
Financing:		2,608,318
Net Fund Cost:		16,967,422
Funding Sources:		
Fund Balance	86.7%	\$16,967,422
Transfers	13.3%	2,603,318
Use of Money	0.0%	5,000

CAO's Recommendation

The FY 2019-20 Recommended Budget provides for the funding of 26 fire stations, 28 fully functional engine/truck companies, one limited functionality squad, 404.6 FTEs in the District's General Operating Fund, and 12 FTEs in the District's EMS Transport Fund.

The budget includes funding for negotiated wage adjustments, benefit cost increases, reopening and restaffing newly constructed Fire Station 16 in the City of Lafayette, adding a fourth firefighter to certain truck companies (partially offset by federal grant funding), continuing to staff a 24/7 hazardous materials team, building and grounds maintenance and repair projects, routine capital and non-capital equipment replacement, and increased POB debt service payments.

The District is primarily funded by property tax revenues. In FY 2018-19, the District experienced a 6.6% growth in secured property assessed valuation and a 6.4% growth in total assessed valuation. This represents the sixth 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 2019-20 Recommended Budget anticipates a 5% growth in secured property assessed valuation and revenue from the continued unwinding of the redevelopment areas. The budget also anticipates the continuation of relatively new revenue sources, such as the fire-based emergency medical services (EMS) first responder fee, sales tax for enhanced EMS services in the City of San Pablo, and cost recovery for certain negligent incidents.

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 2019-20, the employer Safety Tier A base rate decreases slightly from 73.66% to 72.89%. 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 FY 2019-20, the actual employer contribution increases by about \$1.3 million due primarily to the increase in retirement compensable pay.

The FY 2019-20 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). Thus far, the cost of providing the new service has been fully offset by the collection of ambulance service fees.

Performance Measurement

During FY 2018-19, the District:

- Responded to 78,862 incidents in calendar year (CY) 2018. This represents a 7% increase in call volume compared to CY 2017.
- Conducted 19,515 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 2018. This represents a 53% increase compared to CY 2017.
- Continued to reposition and add internal resources to effectively manage, both operationally and financially, the emergency ambulance program.

- Completed construction of new Fire Station 16 in the City of Lafayette. Reopened and staffed Fire Station 16.
- Initiated construction work on a new Fire Station 70 in the City of San Pablo.
- Completed the site layout for a new Fire Station 9 at the Buchanan Field Airport.
- Completed the site layout for a new Fire Station 86 on Goble Drive in Bay Point.
- Updated the fee schedule for dispatcher service subscribers.
- Updated the Fire Prevention Bureau fee schedule.
- Updated the emergency ambulance service fee schedule.
- Continued to train and deploy 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.
- Continued much needed facility and grounds maintenance projects, such as painting, roofing, and asphalt repair.
- Hired and conducted Firefighter Recruit Academies 52 and 53.
- 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 the cost reports for FY 2017-18 Ground Emergency Medical Transportation (GEMT) reimbursement for emergency ambulance service provided to Medi-Cal Fee-For-Service recipients.

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- Received several grant awards, including a three-year staffing grant to add a fourth firefighter to certain truck companies.

Administrative and Program Goals

During FY 2019-20, the District will:

- Continue to reposition and add internal resources to effectively manage, both operationally and financially, the emergency ambulance program.
- Begin staffing a 24/7 air ambulance through a public-private partnership agreement.
- Complete the construction of a new Fire Station 70 in the City of San Pablo.
- Secure long-term funding for additional fire station construction projects.
- Initiate construction work on a new Fire Station 9 in Pacheco and a new Fire Station 86 in Bay Point.
- Update fire-based EMS first responder 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 54.
- Continue to develop our relationship with AMR in an effort to maximize our operational efficiency and continue delivering 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 2019-20
Program Modification List

Order	Reference to Mand/Disc List	Program Name	Service	FTE	Net Fund Cost Impact	Impact
1	N/A	Operations	Fire Prevention	4.0	474,363	Adds one (1) Firefighter-Recruit position, one (1) Fire Education Coordinator, and two (2) Building Plan Checker I positions.
2	N/A	Operations	EMS	3.0	912,528	Adds three (3) Fire Captain positions fully offset by charges for services.
3	N/A	Operations	EMS – Revenue	0.0	912,528	Increased charges for services.
			Total General Operating Fund	7.0	474,363	
4	N/A	EMS Transport Fund	Administration	1.0	488,431	Adds one (1) Medical Director-Exempt position.
			Total EMS Transport Fund	1.0	488,431	

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