

**Contra Costa County Fire Protection District – Fire Protection Summary**

<b>CCCFPD Operating Fund</b>	<b>2019-20 Actuals</b>	<b>2020-21 Budget</b>	<b>2021-22 Baseline</b>	<b>2021-22 Recommended</b>	<b>Change</b>
<b>Expense</b>					
Salaries And Benefits	105,517,334	115,494,327	124,884,000	127,023,000	2,139,000
Services And Supplies	9,612,675	12,081,909	10,962,000	10,964,000	2,000
Other Charges	5,567,766	6,480,215	9,182,000	9,182,000	0
Fixed Assets	2,524,203	1,497,405	698,000	698,000	0
Expenditure Transfers	28,909,765	19,718,449	14,057,000	14,057,000	0
<b>Expense Total</b>	<b>152,131,744</b>	<b>155,272,305</b>	<b>159,783,000</b>	<b>161,924,000</b>	<b>2,141,000</b>
<b>Revenue</b>					
Other Local Revenue	146,343,610	152,670,000	160,074,000	160,074,000	0
Federal Assistance	1,117,339	1,792,305	1,038,000	1,038,000	0
State Assistance	866,181	810,000	812,000	812,000	0
<b>Revenue Total</b>	<b>148,327,130</b>	<b>155,272,305</b>	<b>161,924,000</b>	<b>161,924,000</b>	<b>0</b>
<b>Net Fund Cost (NFC):</b>	<b>3,804,613</b>	<b>0</b>	<b>(2,141,000)</b>	<b>0</b>	<b>2,141,000</b>
<b>Allocated Positions (FTE)</b>					
	<b>413.6</b>	<b>418.6</b>	<b>418.6</b>	<b>422.6</b>	<b>4.0</b>
<b>Financial Indicators</b>					
Salaries as % of Total Exp	69%	74%	78%	78%	
% Change in Total Exp		2%	3%	1%	
% Change in Total Rev		5%	4%	0%	
% Change in NFC		(100%)	0%	(100%)	
<b>Compensation Information</b>					
Permanent Salaries	45,955,955	51,968,730	57,036,311	57,563,438	527,127
Temporary Salaries	573,347	710,000	1,195,980	1,495,980	300,000
Permanent Overtime	12,094,138	12,962,000	13,500,000	14,270,000	770,000
Deferred Comp	60,264	138,535	65,000	65,000	0
Comp & SDI Recoveries	(775,629)	0	0	0	0
FICA/Medicare	879,767	925,240	1,020,262	1,042,952	22,690
Retirement Expense	28,504,994	29,700,870	33,717,550	34,070,644	353,094
Excess Retirement	114,423	252,548	140,000	140,000	0
Employee Group Insurance	6,141,336	7,801,807	7,079,357	7,175,028	95,671
Retiree Health Insurance	5,348,283	5,636,000	5,743,000	5,743,000	0
OPEB Pre-Pay	2,208,123	2,208,109	2,220,210	2,220,210	0
Unemployment Insurance	(3)	0	0	0	0
Workers Comp Insurance	4,412,337	3,190,487	3,166,329	3,236,747	70,418

# Contra Costa County FPD

## *Special District*

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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:		\$161,924,000
Financing:		161,924,000
Net Fund Cost:		0
Funding Sources:		
Property Taxes	89.0%	\$144,056,000
Charges for Svcs	7.1%	11,469,000
Intergovernmental	3.3%	5,294,000
Misc. Revenue	0.7%	1,105,000
FTE: 422.6		

**Contra Costa County Fire Protection District – EMS Transport Summary**

<b>CCCFPD EMS Transport Fund</b>	<b>2019-20 Actuals</b>	<b>2020-21 Budget</b>	<b>2021-22 Baseline</b>	<b>2021-22 Recommended</b>	<b>Change</b>
<b>Expense</b>					
Salaries And Benefits	3,010,307	3,651,143	3,718,000	3,718,000	0
Services And Supplies	41,588,598	87,319,829	45,687,000	45,687,000	0
Other Charges	530,832	724,114	1,660,000	1,660,000	0
Fixed Assets	1,076,241	1,415,000	935,000	935,000	0
Expenditure Transfers	949,832	1,500,000	1,000,000	1,000,000	0
<b>Expense Total</b>	<b>47,155,810</b>	<b>94,610,086</b>	<b>53,000,000</b>	<b>53,000,000</b>	<b>0</b>
<b>Revenue</b>					
Other Local Revenue	61,150,713	54,482,000	53,000,000	53,000,000	0
<b>Revenue Total</b>	<b>61,150,713</b>	<b>54,482,000</b>	<b>53,000,000</b>	<b>53,000,000</b>	<b>0</b>
<b>Net Fund Cost (NFC):</b>	<b>(13,994,903)</b>	<b>40,128,086</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Allocated Positions (FTE)</b>	<b>12.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>0.0</b>
<b>Financial Indicators</b>					
Salaries as % of Total Exp	6%	4%	7%	7%	
% Change in Total Exp		101%	(44%)	0%	
% Change in Total Rev		(11%)	(3%)	0%	
% Change in NFC		(387%)	(100%)	0%	
<b>Compensation Information</b>					
Permanent Salaries	1,587,795	2,006,241	2,072,621	2,072,621	0
Permanent Overtime	327,075	366,380	389,550	389,550	0
Deferred Comp	4,110	6,300	6,720	6,720	0
FICA/Medicare	26,392	33,380	34,987	34,987	0
Retirement Expense	727,588	866,390	887,527	887,527	0
Employee Group Insurance	177,080	234,524	192,100	192,100	0
Retiree Health Insurance	16,071	16,049	19,235	19,235	0
OPEB Pre-Pay	0	6,780	6,679	6,679	0
Unemployment Insurance	0	(0)	0	0	0
Workers Comp Insurance	144,194	115,100	108,581	108,581	0

**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:	\$53,000,000	
Financing:	53,000,000	
Net Fund Cost:	0	
Funding Sources:		
Cost Recovery	100.0%	\$53,000,000
FTE: 13.0		

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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		
<b>Service:</b>		Discretionary
<b>Level of Service:</b>		Discretionary
<b>Expenditures:</b>		\$142,000
<b>Financing:</b>		1,000
<b>Net Fund Cost:</b>		141,000
<b>Funding Sources:</b>		
Fund Balance	99.3%	\$141,000
Use of Money	0.7%	1,000

### 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		
<b>Service:</b>		Discretionary
<b>Level of Service:</b>		Discretionary
<b>Expenditures:</b>		\$422,000
<b>Financing:</b>		20,000
<b>Net Fund Cost:</b>		402,000
<b>Funding Sources:</b>		
Fund Balance	95.3%	\$402,000
Developer Fees	4.7%	20,000

### 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		
<b>Service:</b>		Discretionary
<b>Level of Service:</b>		Discretionary
<b>Expenditures:</b>		\$941,000
<b>Financing:</b>		100,000
<b>Net Fund Cost:</b>		841,000
<b>Funding Sources:</b>		
Fund Balance	90.4%	\$841,000
Developer Fees	9.6%	100,000

### 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			
<b>Service:</b>	Discretionary		
<b>Level of Service:</b>	Discretionary		
<b>Expenditures:</b>	\$16,719,000		
<b>Financing:</b>	276,000		
<b>Net Fund Cost:</b>	16,443,000		
<b>Funding Sources:</b>			
Fund Balance	98.3%	\$16,443,000	
Reimbursements	1.7%	276,000	

### 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			
<b>Service:</b>	Discretionary		
<b>Level of Service:</b>	Discretionary		
<b>Expenditures:</b>	\$24,784,000		
<b>Financing:</b>	2,611,000		
<b>Net Fund Cost:</b>	22,173,000		
<b>Funding Sources:</b>			
Fund Balance	89.5%	\$22,173,000	
Transfers	10.5%	2,606,000	
Use of Money	0.0%	5,000	

### CCCFPD Capital Construction Fund

The Capital Construction Fund includes funds transferred from the CCCFPD Operating Fund reserves. This fund is primarily intended for major capital outlay projects such as new fire stations.

CCCFPD Capital Construction Fund			
<b>Service:</b>	Discretionary		
<b>Level of Service:</b>	Discretionary		
<b>Expenditures:</b>	\$13,101,000		
<b>Financing:</b>	12,747,000		
<b>Net Fund Cost:</b>	354,000		
<b>Funding Sources:</b>			
Misc. Revenue	97.3%	\$12,747,000	
Fund Balance	2.7%	354,000	

### CAO's Recommendation

The FY 2021-22 Recommended Budget provides for the funding of 26 fire stations, 29 fully functional engine or truck companies, 422.6 FTEs in the District's General Operating Fund, and 13 FTEs in the District's EMS Transport Fund.

The budget includes funding for negotiated wage increases, increases to employer safety retirement rates due to the depooling of CCCERA Cost Group #8, debt service payments on revenue bonds (for station construction projects), two fire academies, and the continuation of 1) the District's new seasonal hand crew program, 2) four-person staffing at truck companies, and 3) a 24/7 hazardous materials team.

The District continues to invest in building and grounds maintenance and repair projects and replace capital and non-capital equipment as needed.

The District is primarily funded by property tax revenues. In FY 2020-21, the District experienced a 5.12% growth in secured property assessed valuation and a 5.13% growth in total assessed valuation. This represents the eighth

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.

The FY 2021-22 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 revenue from a three-year staffing grant, an air ambulance agreement, a 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. The District continues to be 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). Although there was a temporary decline in transport volume due to the COVID-19 pandemic, the cost of providing this service continues to be offset by the collection of ambulance service fees.

The increased revenue has not only allowed the District to restore most of the operational resources taken out of service during the Great Recession, it is providing the means to introduce new and expanded resources and programs to the communities served by the District. This includes fire boat operations, the availability of a 24/7 air ambulance, a hazardous materials response team, progressive fire-based EMS first responder tools, and new public education initiatives.

In FY 2021-22, the employer Safety Tier A retirement base rate increases from 67.38% to 70.46%. Offsetting the rate increase is a \$5.7 million decrease in the tax intercept for debt service on the District's 2005 pension obligation bonds.

The FY 2021-22 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.

### **Performance Measurement**

During FY 2020-21, the District:

- Continued to provide essential EMS, fire, and rescue first responder services during a pandemic while maintaining the health and safety of first responders, support staff, and the community.
- Provided extended EOC and Fire/Rescue Branch support and staffing during the early response to COVID-19.
- Provided COVID-19 vaccination clinic staffing, coordination, planning and logistical support in collaboration with Public Health.
- Staffed strike teams in response to record numbers of California wildfires.
- Conducted disaster planning, internal preparation, and public education for large wildland fire and PSPS events.
- Responded to 75,361 incidents in calendar year (CY) 2019. This represents a 5.6% decrease in call volume compared to CY 2019.
- Completed negotiations with ambulance subcontractor for a contract extension for continued 911 emergency ambulance service within Exclusive Operating Areas (EOAs) I, II, and V.
- Continued staffing a 24/7 air ambulance through a public-private partnership agreement and added a second, larger helicopter with hoist rescue and aerial firefighting capability
- Completed construction work and opened new Fire Station 70 in the City of San Pablo.
- Secured long-term funding (revenue bonds) for new fire station construction projects in Pacheco and Bay Point.

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- Increased staffing and filled new vacancies within the fire prevention bureau to better meet mandates and standards for code enforcement.
- Deployed a new records management, inspection, and invoicing system in the fire prevention bureau.
- Continued to train and deploy fire personnel as first responders at the specialist level to hazardous materials incidents.
- Continued replacement of capital equipment, such as heavy fire apparatus and support equipment.
- Continued major facility and grounds maintenance projects such as new roofing and asphalt.
- Continued participating in the new Ground Emergency Medical Transport (GEMT) Quality Assurance Fee (QAF) program.
- Resolve issues with the potential construction site of a new Fire Station 9 at the Buchanan Field Airport.
- Initiate communication center remodel and modernization through bidding and selection of general contractor.
- Update the fire prevention bureau fee schedule.
- Continue periodic replacement of capital equipment, such as heavy fire apparatus and support equipment.
- Continue facility and grounds maintenance projects, such as remodeling, painting, roofing, and asphalt repair.
- Pursue new funding mechanisms such as development impact fees and the creation of community facilities districts in areas of new development.
- Hire and conduct Firefighter Recruit Academy 56 and 57.

### **Administrative and Program Goals**

During FY 2021-22, the District will:

- Add a second full fire company to Fire Station 70 in the City of San Pablo (replacing a limited functionality two-person squad).
- Pursue grant funding opportunities as they become available.
- Continue disaster planning, internal preparation, and public education for large wildland fire and PSPS events.



**Contra Costa County FPD**  
***Special District***

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**FY 2021-22**  
**Program Modification List**

Order	Reference to Mand/Disc List	Program Name	Service	FTE	Net Fund Cost Impact	Impact
1	N/A	Operations	Fire Suppression	3.0	960,000	Adds three Fire Captain positions to upgrade the squad at Fire Station 70 in San Pablo to a second, full fire company.
2	N/A	Operations	Training and Safety Division	1.0	107,000	Adds one Driver Clerk position to the Training and Safety Division.
3	N/A	Operations	Fire Suppression	0.0	300,000	Increase in temporary salaries to expand the seasonal hand crew program.
4	N/A	Operations	Fire Prevention Bureau	0.0	770,000	Increase in Overtime to provide appropriate coverage.
			<b>Total General Operating Fund</b>	<b>4.0</b>	<b>\$2,141,000</b>	