

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

<b>CCCFPD Operating Fund</b>	<b>2020-21 Actuals</b>	<b>2021-22 Budget</b>	<b>2022-23 Baseline</b>	<b>2022-23 Recommended</b>	<b>Change</b>
<b>Expense</b>					
Salaries And Benefits	113,828,692	127,023,000	138,337,000	139,930,000	1,593,000
Services And Supplies	9,570,933	18,964,000	15,532,000	16,332,000	800,000
Other Charges	6,360,545	9,182,000	10,462,000	10,462,000	0
Fixed Assets	1,716,061	3,498,000	2,165,000	2,165,000	0
Expenditure Transfers	19,718,488	14,057,000	6,605,000	6,605,000	0
<b>Expense Total</b>	<b>151,194,720</b>	<b>172,724,000</b>	<b>173,101,000</b>	<b>175,494,000</b>	<b>2,393,000</b>
<b>Revenue</b>					
Other Local Revenue	156,195,757	170,874,000	174,682,000	174,682,000	0
Federal Assistance	774,728	1,038,000	0	0	0
State Assistance	823,044	812,000	812,000	812,000	0
<b>Revenue Total</b>	<b>157,793,529</b>	<b>172,724,000</b>	<b>175,494,000</b>	<b>175,494,000</b>	<b>0</b>
<b>Net Fund Cost (NFC):</b>	<b>(6,598,810)</b>	<b>0</b>	<b>(2,393,000)</b>	<b>0</b>	<b>2,393,000</b>
<b>Allocated Positions (FTE)</b>					
	<b>418.6</b>	<b>422.6</b>	<b>451.6</b>	<b>458.6</b>	<b>7.0</b>
<b>Financial Indicators</b>					
Salaries as % of Total Exp	75%	74%	80%	80%	
% Change in Total Exp		14%	0%	1%	
% Change in Total Rev		9%	2%	0%	
% Change in NFC		(100%)	0%	(100%)	
<b>Compensation Information</b>					
Permanent Salaries	50,444,722	57,563,438	63,945,816	64,858,727	912,911
Temporary Salaries	1,085,670	1,495,980	2,170,980	2,170,980	0
Permanent Overtime	15,782,301	14,270,000	17,759,460	17,759,460	0
Deferred Comp	63,345	65,000	68,000	74,435	6,435
Comp & SDI Recoveries	(642,408)	0	0	0	0
FICA/Medicare	1,001,714	1,042,952	1,179,529	1,202,592	23,063
Retirement Expense	28,753,899	34,070,644	35,959,200	36,445,200	486,000
Excess Retirement	127,801	140,000	250,000	250,000	0
Employee Group Insurance	6,210,342	7,175,028	7,646,400	7,734,500	88,100
Retiree Health Insurance	5,417,758	5,743,000	5,625,000	5,625,000	0
OPEB Pre-Pay	2,208,109	2,220,210	0	0	0
Unemployment Insurance	0	0	0	0	0
Workers Comp Insurance	3,375,439	3,236,747	3,732,614	3,809,105	76,491

# Contra Costa County FPD

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### Department Description

The preceding table presents information, in aggregate, summarizing expenditures and revenue for the fire suppression/emergency medical response crews, fire prevention bureau, communications center, apparatus shop, training section, fire-based emergency medical services, 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.

<b>CCCFPD Operating Fund Summary</b>		
<b>Service:</b>		Mandatory
<b>Level of Service:</b>		Discretionary
<b>Expenditures:</b>		\$175,494,000
<b>Financing:</b>		175,494,000
<b>Net Fund Cost:</b>		0
<b>Funding Sources:</b>		
Property Taxes	85.9%	\$150,819,000
Charges for Svcs	6.4%	11,249,000
Measure X-Transfer	4.6%	8,000,000
Intergovernmental	2.5%	4,361,000
Misc. Revenue	0.6%	1,065,000
<b>FTE:</b> 458.6 (Including 11 funded from Measure X)		

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

<b>CCCFPD EMS TRANSPORT FUND</b>	<b>2020-21 Actuals</b>	<b>2021-22 Budget</b>	<b>2022-23 Baseline</b>	<b>2022-23 Recommended</b>	<b>Change</b>
<b>Expense</b>					
Salaries And Benefits	3,277,275	3,718,000	3,944,000	4,535,000	591,000
Services And Supplies	43,410,349	89,806,449	47,884,000	47,884,000	0
Other Charges	962,059	1,660,000	1,893,000	1,893,000	0
Fixed Assets	1,039,923	935,000	1,918,000	1,918,000	0
Expenditure Transfers	825,517	1,000,000	1,000,000	1,000,000	0
<b>Expense Total</b>	<b>49,515,124</b>	<b>97,119,449</b>	<b>56,639,000</b>	<b>57,230,000</b>	<b>591,000</b>
<b>Revenue</b>					
Other Local Revenue	54,884,258	53,000,000	57,230,000	57,230,000	0
<b>Revenue Total</b>	<b>54,884,258</b>	<b>53,000,000</b>	<b>57,230,000</b>	<b>57,230,000</b>	<b>0</b>
<b>Net Fund Cost (NFC):</b>	<b>(5,369,134)</b>	<b>44,119,449</b>	<b>(591,000)</b>	<b>0</b>	<b>591,000</b>
<b>Allocated Positions (FTE)</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>16.0</b>	<b>3.0</b>
<b>Financial Indicators</b>					
Salaries as % of Total Exp	7%	4%	7%	8%	
% Change in Total Exp		96%	(42%)	1%	
% Change in Total Rev		(3%)	8%	0%	
% Change in NFC		(922%)	(101%)	(100%)	
<b>Compensation Information</b>					
Permanent Salaries	1,841,558	2,072,621	2,127,172	2,495,195	368,023
Permanent Overtime	353,940	389,550	500,000	534,770	34,770
Deferred Comp	7,020	6,720	7,320	7,320	0
FICA/Medicare	31,389	34,987	48,302	53,643	5,341
Retirement Expense	714,685	887,527	912,000	1,049,262	137,262
Employee Group Insurance	195,585	192,100	215,129	244,157	29,028
Retiree Health Insurance	16,229	19,235	17,885	17,885	0
OPEB Pre-Pay	6,780	6,679	0	0	0
Unemployment Insurance	(0)	0	0	0	0
Workers Comp Insurance	110,091	108,581	116,191	132,767	16,576

**Description:** The Emergency Medical Services (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		
<b>Service:</b>		Discretionary
<b>Level of Service:</b>		Discretionary
<b>Expenditures:</b>		\$57,230,000
<b>Financing:</b>		57,230,000
<b>Net Fund Cost:</b>		0
<b>Funding Sources:</b>		
Cost Recovery	98.4%	\$56,300,000
Fund Reserves	1.6%	930,000
<b>FTE: 16.0</b>		

**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, a capital construction fund to track new fire station construction projects 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		
<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

**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.

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 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

**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 as of December 2004 with the Contra Costa County Employees' Retirement Association. The refinancing resulted in savings more than \$50

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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>		\$11,176,000
<b>Financing:</b>		0
<b>Net Fund Cost:</b>		11,176,000
<b>Funding Sources:</b>		
Fund Balance	100.0%	\$11,176,000

### 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; 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>		\$27,423,000
<b>Financing:</b>		2,609,000
<b>Net Fund Cost:</b>		24,814,000
<b>Funding Sources:</b>		
Fund Balance	90.5%	\$24,814,000
Transfers	9.5%	2,604,000
Use of Money	0.0%	5,000

### CCCFPD Capital Construction Fund

The Capital Construction Fund is used for major capital outlay projects such as new fire stations. Funding is primarily from lease revenue bonds issued in 2021 and from CCCFPD Operating fund reserves.

CCCFPD Capital Construction Fund		
<b>Service:</b>		Discretionary
<b>Level of Service:</b>		Discretionary
<b>Expenditures:</b>		\$6,000,000
<b>Financing:</b>		6,000,000
<b>Net Fund Cost:</b>		0,000
<b>Funding Sources:</b>		
Misc. Revenue	100.0%	\$6,000,000

### CAO's Recommendation

The FY 2022-23 Recommended Budget provides for 27 fire stations, 30 fully functional engine or truck companies, 458.6 FTEs in the District's General Operating Fund, and 16 FTEs in the District's EMS Transport Fund.

As with prior years, the budget includes funding for wage increases, lease-purchase payments for apparatus replacement, debt service payments on revenue bonds for station construction projects, and the continuation of 1) the District's seasonal hand crew program, 2) four-person staffing at certain truck companies, and 3) a 24/7 hazardous materials team.

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

Additionally, the District has completed new fire station construction projects in Lafayette and San Pablo and will soon complete construction on a new fire station in Bay Point.

The District is primarily funded by property tax revenue. In FY 2021-22, the District experienced a 3.63% growth in secured property assessed valuation and a 3.79% growth in total assessed

valuation. The District received additional property tax distributions during the course of the fiscal year due to the dissolution of redevelopment agencies.

The FY 2022-23 Recommended Budget anticipates a 6% growth in secured property assessed valuation as well as revenue from the continued unwinding of the redevelopment areas. Moreover, the District will absorb all sources of revenue from the former East Contra Costa Fire Protection District (ECCFPD) upon annexation. Perhaps even more notable is the District's paying off of its Pension Obligation Bonds (POB) Series 2005. The final tax intercept for principal and interest payments of approximately \$11.4 million took place in FY 2021-22, freeing up significant funds for FY 2022-23. The additional revenue available from the elimination of POB debt service will, in part, fund positions to address necessary structural issues of the District's larger, more complex all-hazards organization.

The Recommended Budget also includes an allocation of sales tax revenue from Measure X. In addition to future new construction in east Contra Costa County and the acquisition of heavy fire apparatus, the Measure X allocation will support: 1) additional station staffing and 2) an emphasis on wildland fuel reduction and wildfire mitigation.

The District was able to budget for a one-time transfer of funds to its capital construction fund for future station replacement projects and possible land acquisition for those projects.

The District continues to be the County's exclusive operator of emergency ambulance service (excluding the areas covered by the Moraga-Orinda Fire Protection District and the San Ramon Valley Fire Protection District). The cost of providing this service is fully offset by the collection of ambulance service fees.

The FY 2022-23 Recommended Budget for the District's operating fund is balanced and requires no use of current year fund balance. The District meets its Board adopted policy to maintain a minimum reserve of 10% of general operating fund budgeted expenditures.

## **Performance Measurement**

During FY 2021-22, 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.
- Responded to 82,561 incidents in calendar year (CY) 2021. This represents a 9.6% increase in call volume as compared to CY 2020.
- Completed a feasibility study regarding the potential annexation of the East Contra Costa Fire Protection District into the Contra Costa County Fire Protection District. Submitted an annexation application to LAFCo, participated in annexation hearings, and initiated the necessary planning and logistical elements to prepare for annexation.
- Applied for and received an allocation of Measure X funding to support new construction projects, fire apparatus acquisition, and new initiatives aimed at keeping the community safer from wildfire threat.
- Added a staffed ladder truck company to Fire Station 70 in the City of San Pablo (replacing a limited functionality two-person squad).
- Updated the fire prevention fee schedule.
- Established a community facilities district in an area of new development within the City of Antioch.
- Hired and conducted Firefighter Academy 56 and 57.
- Continued to fill new positions within the fire prevention bureau to better meet mandates and standards for code enforcement.

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- Continued converting to 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.
- Initiated a study for the establishment of a contract for service with the City of Pinole for fire protection services.
- making communities safer from wildfire threat.
- Complete construction on a new Fire Station 86 in Bay Point.
- Continue to address issues with the potential construction site of a new Fire Station 9 at the Buchanan Field Airport.
- Continue the communication center remodel and modernization project.
- 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.

### **Administrative and Program Goals**

During FY 2022-23, the District will:

- Take actions needed to finalize the annexation of ECCFPD into the District, including organizational restructuring, budget adjustments, allocation of physical space, training, etc.
- Reopen Fire Station 4 in unincorporated Walnut Creek
- Add a three-person crew to Fire Station 81 in Antioch.
- Expand the wildland firefighting hand crew program by adding staffing, equipment, and supervisory continuity.
- Implement fuel reduction and wildfire mitigation programs with the goal of
- 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 58.
- Pursue grant funding opportunities as they become available.
- Continue disaster planning, internal preparation, and public education for large wildland fires and evacuation planning.
- If feasible, implement a contract for service to provide fire protection services to the City of Pinole.



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

**FY 2022-23**  
**Program Modification List**

Order	Reference to Mand/Disc	Program Name	Service	FTE	Net Fund Cost Impact	Impact
1	NA	Fire Protection	Salary and Benefits	8.0	\$1,993,000	Add 1 Deputy Fire Chief, 2 Assistant Fire Chief positions, 3 Fire Captain 56-hour, 1 Fire District Facilities Manager and 1 Fire Equipment Mechanic I.
2	NA	Fire Protection	Salary and Benefits	(1.0)	(400,000)	Cancels one Battalion Chief 40-hour position.
3	NA	Fire Protection	Services and Supplies	0.0	800,000	Increased operating costs for Community Risk Reduction (fire prevention).
			<b>Total CCCFPD Operating Fund</b>	7.0	2,393,000	
4	N/A	EMS Transport	Salary and Benefits	3.0	591,000	Adds three Fire District Dispatcher positions (one per shift) to the Communications Center.
			<b>Total EMS Transport Fund</b>	3.0	\$ 591,000	