

Central County Fire Department

*Serving the City of Burlingame, Town of Hillsborough, and
City of Millbrae, California*



Fiscal Year 2015-2016

Adopted Budget

CENTRAL COUNTY FIRE DEPARTMENT



FISCAL YEAR 2015-2016

ADOPTED BUDGET

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Introduction

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COMMUNITY PROFILE

The Central County Fire Department (CCFD) was established through a Joint Powers Agreement (JPA) between the City of Burlingame and the Town of Hillsborough with essential support services provided by the two cities. This partnership and JPA structure promotes more efficient administration and effective delivery of services without the additional overhead of a completely independent JPA agency.

The Department is governed by a Board of Directors (“Board”) consisting of two representatives from each city, representing the cities in determining the level of fire, emergency medical and disaster preparedness services to be provided by the Department. All major decisions by the Board require ratification by the respective city councils. The model, together with the joint budget provides an effective tool in maximizing the delivery of fire services, controlling costs, and maintaining local control in determining service levels.

The Central County Fire Department is an all risk emergency response and community service organization. The Department’s core purpose is to make Burlingame, Hillsborough and Millbrae safe for all citizens to live and work through the protection of life, property, and the environment. It seeks to minimize risk to people, property and the environment by responding to all fire, medical, rescue, and hazardous materials incidents. Administrative and non-emergency safety services include fire prevention and hazardous materials regulations, emergency medical services system management and emergency preparedness and training. CCFD’s personnel (84.40 FTEs) serve the communities with six engine companies and one truck company, strategically located in six fire stations, and administrative offices that include fire prevention, public education, training and emergency preparedness. The total service area is 14.93 square miles with a population of 61,344. The value of property protected is in excess of \$16 billion. Legal counsel, human resources, and accounting services are contracted out to further streamline costs.

The City of Burlingame, Town of Hillsborough and City of Millbrae are located in San Mateo County on the western shore of the San Francisco Bay approximately 10 miles south of the City of San Francisco and 30 miles north of San Jose.

LARGEST EMPLOYERS - COUNTY OF SAN MATEO AND PENINSULA CITIES

	<u>Employer</u>	<u>Industry</u>	<u>Number of Peninsula Employees</u>	<u>Percentage of Labor Workforce San Mateo County (1)</u>
1	Stanford University	Health Care	12,973	3.28%
2	United Airlines	Airline	9,000	2.27%
3	Genentech Inc.	Biotechnology	8,800	2.22%
4	Oracle Cooperation	Enterprise Software	7,000	1.77%
5	County of San Mateo	County Government	5,826	1.47%
6	Kaiser Permanente	Health Care	3,927	.99%
7	Visa Inc.	Payments Technology	3,707	.94%
8	VMware Inc.	Virtualization Software	3,509	.89%
9	VA Palo Alto Health Care System	Veteran Health Care System	3,501	.88%
10	Lucile Packard Children’s Hospital	Hospital	3,023	.76%
11	Space Systems/Loral	Commercial Satellite Manufacturer	2,980	.75%
12	Dignity Health	Health Care	2,832	.72%
13	Mills-Peninsula Health Services	Nonprofit Hospital	2,500	.63%
14	Stanford Hospitals and Clinics	Health Care	2,360	.60%
15	Safeway Inc.	Retail Grocer	2,250	.57%
16	Hewlett Packard	Technology	3,201	.81%
17	Gilead Sciences	Biopharmaceuticals	2,147	.54%
18	Salesforce.com Inc	Enterprise Cloud Computing	2,500	.63%
19	San Mateo Community College District	Higher Education	2,156	.54%
20	Facebook Inc.	Social Network	2,000	.51%
21	U.S. Postal Service	Mailing and Shipping Services	1,786	.45%
22	Electronic Arts Inc	Entertainment Software	1,500	.38%
23	San Mateo Foster City Elementary School District	School District	1,500	.38%
24	Palo Alto Medical Foundation	Health Care	1,432	.36%
25	Palo Alto Unified School District	Public School District	1,318	.33%

Source: San Francisco Business Times, 2014 Book of Lists

(1)The table above reflects the statistical data for San Mateo County as provided by the Employment Development Department of the State of California as of October 2014

COMMUNITY PROFILE

City of Burlingame

The City of Burlingame is an American suburban city in San Mateo County, California. It is located on the San Francisco Peninsula and has a significant shoreline on San Francisco Bay. The city is named after Anson Burlingame, an attorney, legislator and diplomat. Burlingame was settled by wealthy San Franciscans looking for a better climate.

It is known for its high residential quality of life and is often referred to as the City of Trees. Industrial growth was spurred in the 1960s and 1970s by proximity to the San Francisco International Airport. The City of Burlingame has many beautiful hotels along the San Francisco Bay front and is a significant spot for people wishing to visit the San Francisco Bay Area.

The City of Burlingame is a California general law city incorporated in 1908 that operates under the Council/Manager form of government. A five-member City Council is elected at large to four-year terms and serves as the Board of Directors. The Council selects a mayor and vice-mayor from its members annually. The City Manager is appointed by the Council and serves as the Chief Executive Officer. The City Manager is responsible for all municipal functions. A City Attorney is appointed by the Council to serve as Chief Legal Counsel for the governing body and the administration. A City Clerk is elected to a four-year term and serves as Elections Officer and Clerk to the Council and City.

Municipal services include: police and fire protection; public works; community development; parks and recreation; library services; water, sewer, parking, solid waste and storm drainage. General government activities include finance, human resources, legal services and city administration.

Town of Hillsborough

The Town of Hillsborough is an entirely residential community located in San Mateo County, California, west of Burlingame. In 1824, a 16-year old named William Davis Merry Howard, son of a wealthy Hillsboro, New Hampshire shipping magnate, sailed on one of his father's ships from Boston around Cape Horn to the West Coast. Upon returning home, he convinced his father of the fortunes to be made in the West and returned to California some fifteen years later. And thus, the Town is named after the city Mr. Howard came from.

Hillsborough was incorporated on May 5, 1910. Hillsborough's zoning laws have varied throughout the years, but the policies behind the laws have basically stayed the same. The Town has continually worked to preserve the "nature of Hillsborough". In 1953, the Town changed its minimum lot size to one-half acre which is still in effect today. Hillsborough residents have continually worked to preserve the Town's relaxed country setting. With only a few traffic lights and streetlights, trees, flowers and shrubbery continue to typify the Town's landscape. The Town offers its residents a rural charm. In addition to its quiet atmosphere, it offers excellent, award-winning public schools, outstanding police, fire and emergency services, public work services, as well as a sense of community.

The Town is a general law city operating with a Council/Manager form of government. Policy-making and legislative authority are vested in the governing City Council which consists of a Mayor, a Vice-Mayor and three City Council members. The City Council members are elected to overlapping four-year terms, in even numbered years. The members select the Mayor and Vice-Mayor every year. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committee and board members and hiring the City Manager and the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the day-to-day operations and appointing the department heads.

COMMUNITY PROFILE

City of Millbrae

The City of Millbrae (the "City") was founded in 1856, incorporated in 1948 and operates as a General Law City serving a population of over 20,000. The City is located on the California Peninsula, 15 miles south of San Francisco. The boundaries of the City extend roughly from the Bayshore Freeway on the east to Skyline Boulevard on the west. This distance is approximately 1.7 miles. The distance between the north and south City limit line is approximately 2.05 miles.

Adjacent to the San Francisco International Airport and located in the heart of San Mateo County, Millbrae is gently cradled in the sun-warmed hills that separate the Pacific Ocean from the San Francisco Bay. Major freeways border both its eastern and western boundaries, making Millbrae easily accessible from all parts of the Bay Area. Many hillside homes enjoy beautiful bay views. Well-cared for middle-class neighborhoods, fourteen local parks and the Green Hills Country Club add to the charm of the residential community.

Millbrae's economic community is a vital mix of retail, shopping, restaurants, service businesses, hotels and public services. With the Bay Area Rapid Transit (BART) / San Francisco (SFO) Extension, the City has adopted the Millbrae Station Area Specific Plan in order to attract hotel, office, retail and housing development to the area around the Millbrae BART station. The Millbrae BART Station provides the only Intermodal rail connection west of the Mississippi, the first regional rail system in the Bay Area. This unique station, which is connected to and is adjacent to the San Francisco International Airport, allows BART, CalTrain and SamTrans to connect under one roof, thereby maximizing regional travel options for passengers in the Bay Area.

The City acknowledges the importance of and continually strives towards preserving, enhancing, and managing open spaces, trees, and wetlands. The City continues to implement sustainable programs that will improve the health of the community and environment, and will ensure future generations may live healthy, productive, and comfortable lives.

COMMUNITY PROFILE

The following shows the fact sheets for the City of Burlingame, Town of Hillsborough and City of Millbrae from the 2013 American Community Survey and compared to national data.

	BURLINGAME		HILLSBOROUGH		MILLBRAE		U.S.
	Number	Percent	Number	Percent	Number	Percent	
General Characteristics							
Total Population (1)	29,892		11,273		22,424		
Male	13,680	47.5%	5,618	51%	10,489	48%	49.3%
Female	15,126	52.5%	5,388	49%	11,378	52%	50.7%
Median age (years)	39.8	(X)	46.6	(X)	45.4	(X)	36.5
Under 5 years	1,877	6.5%	427	3.9%	925	4.2%	6.9%
18 years and over	22,550	78.3%	8,104	73.6%	17,523	80.1%	75.4%
65 years and over	4,046	14.0%	1,997	18.1%	4,252	19.4%	12.6%
One race	27,375	95%	10,353	94.1%	20,988	96.0%	97.8%
White	19,510	67.7%	7,121	64.7%	10,773	49.3%	74.5%
Black or African American	360	1.2%	51	0.5%	246	1.1%	12.4%
American Indian and Alaska Native	74	0.3%	7	0.1%	19	0.1%	0.8%
Asian	5,841	20.3%	3,165	28.8%	9,249	42.3%	4.4%
Native Hawaiian and Other Pacific Islander	139	0.5%	23	0.2%	142	0.6%	0.1%
Some other race	1,451	5.0%	109	1%	559	2.6%	5.6%
Two or more races	1,431	5.0%	653	5.9%	879	4.0%	2.2%
Hispanic or Latino (of any race)	3,966	13.8%	464	4.2%	2,991	13.7%	15.1%
Household population	28,806		11,006		21,867		
Group quarters population	449	1.6%	0	(X)	315	1.5%	(X)
Average household size	2.29	(X)	2.92	(X)	2.65	(X)	2.60
Average family size	3.02	(X)	2.93	(X)	3.15	(X)	3.19
Social Characteristics							
Population 25 years and over	21,006		7,496		16,105		
High school graduate or higher	(X)	95.5%	(X)	96.1%	(X)	91.6%	84.6%
Bachelor's degree or higher	(X)	58.3%	(X)	76.0%	(X)	41.1%	27.5%
Civilian veterans (18 years and over)	1,163	(X)	468	(X)	1206	(X)	10.1%
With a Disability	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Foreign born	7,156	(X)	2,491	(X)	8,299	(X)	12.4%
Economic Characteristics							
In labor force (16 years and over)	23,295	(X)	8,551	(X)	18,069	(X)	65.0%
Mean travel time to work in minutes (16 years and over)	27.2	(X)	24.7	(X)	27.5	(X)	25.2
Median household income (in 2013 inflation-adjusted dollars)	84,854	(X)	236,528	(X)	88,451	(X)	51,425
Median family income (in 2013 inflation-adjusted dollars)	126,823	(X)	250,000	(X)	100,059	(X)	62,363
Per capita income (in 2013 inflation-adjusted dollars)	53,196	(X)	101,470	(X)	48,726	(X)	27,041
Families below poverty level	(X)	(X)	(X)	(X)	(X)	3.6%	9.9%
Individuals below poverty level	(X)	(X)	(X)	(X)	(X)	5.7%	13.5%
Housing Characteristics							
Total housing units	13,027		3,925		8,325		
Occupied housing units	12,361	94.9%	3,589	94.4%	8,098	96.6%	88.2%
Owner-occupied housing units	5,821	47.1%	3,342	93.1%	5,089	63.3%	66.9%
Renter-occupied housing units	6,540	52.9%	247	6.9%	2,949	36.7%	33.1%
Vacant housing units	666	5.1%	336	8.6%	287	3.4%	11.8%
Owner-occupied homes	5,821	(X)	3,342	(X)	5089	(X)	
Median value (dollars)	1,000,000+	(X)	1,000,000	(X)	901,700	(X)	\$185,400
With a mortgage	4,516	76.7%	2,473	74%	3,212	63.1%	1,486
No mortgage	1,373	23.3%	869	26%	1,877	36.9%	419

(X) NOT APPLICABLE

BOARD OF DIRECTORS



Marie Chuang, Vice Mayor, Town of Hillsborough

CHAIR



Ann Keighran, Vice-Mayor, City of Burlingame

VICE-CHAIR



Jess E. Benton, Council Member, Town of Hillsborough

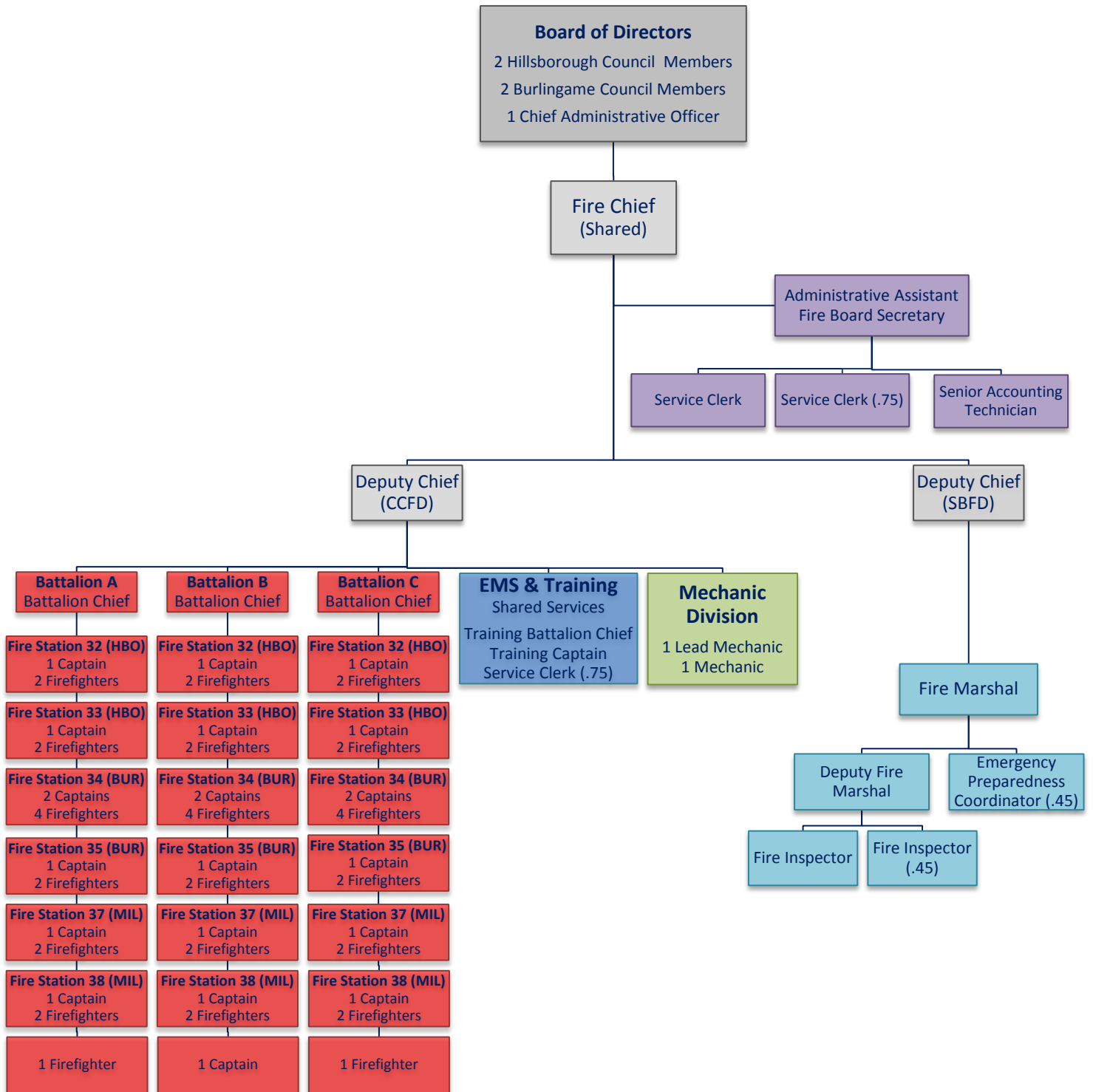


Michael Brownrigg, Council Member, City of Burlingame

EXECUTIVE AND COMMAND STAFF

Chief Administrative Officer	Lisa Goldman, City Manager, City of Burlingame
Fire Chief	John Kammeyer
Deputy Fire Chief	David Downing
Fire Marshal	Rocque Yballa
Battalion Chiefs:	
A Shift	Craig Latham
B Shift	Drew Flinders
C Shift	Tim Louis
Training	Bruce Barron
Deputy Fire Marshal	Christine Reed
Fire Inspector	Julie Parenti
Administrative Assistant/Board Secretary	Rubina Ellam
Service Clerks	Lisa Bartolo
	Lil Finocchiaro
	Wendy McGraw
Senior Accounting Technician	TBA
Emergency Preparedness Coordinator	Bart Spencer
Finance Director/Treasurer Finance Department, Town of Hillsborough	Jan Cooke
HR Manager City Manager's Office, Town of Hillsborough	Kristin Armbruster
General Counsel	Jean Savaree

ORGANIZATIONAL CHART



ABOUT CENTRAL COUNTY FIRE DEPARTMENT

The Central County Fire Department was established on April 20, 2004 through a Joint Powers Agreement between the City of Burlingame and the Town of Hillsborough, California, to promote more efficient administration and effective delivery of services to the partner cities. Funding is essentially provided with the partner cities' general fund tax revenues. The initial merger included stipulations whereby personnel remained employees of the individual cities and responsibility for certain major costs such as replacement of vehicles and facilities and costs related to other post-employment benefits remained with the partner cities. On June 21, 2010 the operations moved onto a full merger transferring all employees to an independent single entity. Central County Fire Department (CCFD) is now a stand alone entity with the partner cities only responsible for facilities respectively owned by the City or Town and post-employment benefits for those retirees having retired prior to June 21, 2010.

On December 29, 2014 CCFD entered into a contract for fire services with the City of Millbrae that includes suppression, fire prevention, and administrative oversight and support. With this contract came the addition of 19 fire personnel to the CCFD ranks.

Governance	Board of Directors consisting of two Council members each from the City of Burlingame and Town of Hillsborough with all major decisions to be ratified by the respective city councils.
Administration	The Board appoints the City Manager of each city to serve as Chief Administrative Officer for alternating two-year term. The Chief Administrative Officer appoints the Fire Chief who shall conduct the day-to-day operations of the Department.
Size of Area	City of Burlingame – 5.5 square miles City of Millbrae – 3.2 square miles Town of Hillsborough – 6.23 square miles Total – 14.93 square miles
Population	City of Burlingame – 29,892 City of Millbrae – 22,424 Town of Hillsborough – 11,273 Total – 63,589
Apparatus Inventory	6 Engines 1 Aerial Ladder Truck 1 SVI Rescue
Fire Stations	City of Burlingame – 2 City of Millbrae – 2 Town of Hillsborough – 2

ABOUT CENTRAL COUNTY FIRE DEPARTMENT

Personnel Strength	1	Fire Chief
	1	Deputy Chief
	1	Fire Marshal
	1	Deputy Fire Marshal
	1.45	Fire Inspectors
	3	Battalion Chiefs
	1	Training Battalion Chief
	1	Training Captain
	22	Captains
	45	Firefighters and Paramedics
	2	Non-Safety Mechanics
	1	Administrative Assistant
	1	Senior Accounting Technician
	2.5	Service Clerks
	0.45	Emergency Preparedness Coordinator
	84.40	FTE's

FIRE STATIONS



Fire Station 32
330 Ascot Road
Hillsborough, CA 94010



Fire Station 33
835 Chateau Drive
Hillsborough, CA 94010



Fire Station 34
799 California Drive
Burlingame, CA 94010



Fire Station 35
2832 Hillside Drive
Burlingame, CA 94010



Fire Station 37
511 Magnolia Drive
Millbrae, CA 94030



Fire Station 38
785 Crestview Drive
Millbrae, CA 94030

FIRE STATIONS



Fire Administration
1399 Rollins Road
Burlingame, CA 94010

APPARATUS



Engine 32 Pierce Dash Model Year 2002
Carries 500 Gallons of water and 20 gallons each of Class A and Class B Foam



Engine 33 Pierce Dash Model Year 2002
Carries 500 gallons of water and 20 gallons of each Class A and Class B Foam



Engine 34 Pierce Dash Model Year 2002
Carries 680 gallons of water and 20 gallons of each Class A and Class B Foam



Engine 35 Pierce Dash Model Year 2000
Carries 680 gallons of water and 10 gallons each of Class A and Class B Foam



Engine 38 Pierce Dash Model Year 2002
Carries 680 gallons of water and 20 gallons of each Class A and Class B Foam



Engine 37 Pierce Dash Model Year 2002
Carries 680 gallons of water and 20 gallons of each Class A and Class B Foam

APPARATUS



SVI Rescue Model Year 2007



Truck 34 2007 Pierce Dash Cab 105' Aerial Ladder

Budget Message

Fire Chief's Budget Message

FIRE CHIEF'S BUDGET MESSAGE

Date: April 8, 2015

To: Board of Directors, Central County Fire Department

From: John Kammeyer, Fire Chief

Subject: Budget Message for Fiscal Year 2015-2016



As the fiscal year FY 2014/15 comes to a close, Central County Fire Department (CCFD) has overcome significant challenges, both administrative and operational. The men and women of CCFD have stepped up to the challenge, embraced it and thrived. The CCFD family has grown and with growth come opportunities and change.

On December 29, 2014 CCFD entered into a contract to provide fire protection services to the City of Millbrae. This included bringing 19 fire personnel from Millbrae into the CCFD ranks. Operationally, CCFD now includes 6 engine companies, 1 truck company and one battalion chief on duty each day. Since that time CCFD has worked to provide all of the logistical support for operational and administrative success.

Our primary financial difficulty in FY 2014/15 was managing the overtime budget. It has consistently been drawn upon due to long term workers' compensation (disability leave) injuries. We are in the process of requesting a full audit of current and past workers' compensation claims from our carrier in an effort to refine strategies and streamline processes, with the goal of significantly reducing the average claim amount in line with equivalent fire agencies. We attribute a significant portion of the workers compensation claims to the average age of CCFD line personnel, which is currently at 47 years old. We anticipate this number decreasing over the next few years with expected retirements and the onboarding of new hires.

In FY 2014/15 CCFD made several promotions including Deputy Chief, Battalion Chief and Deputy Fire Marshal. Each of these promotions will play a key role in our succession plan over the next few years as we see many of our seasoned Command Staff personnel retire. In addition to promotions CCFD also recruited a half time Emergency Preparedness Coordinator, full-time mechanic, and full-time Senior Accounting Technician.

CCFD will continue its partnership with the City of San Bruno in FY 2015/16 allowing us to off-set the Fire Chief's salary and benefits by 30%.

Our mechanic's division continues to flourish as CCFD services the vehicles and apparatus for six agencies: Belmont, Central County, Foster City, Millbrae, San Bruno and San Mateo. Revenues continue to increase with the division now generating close to \$200,000 annually.

The joint training program continues to provide savings in training costs for the agencies involved. A total of six agencies: Belmont, Central County, Foster City, Millbrae, San Bruno and San Mateo, now make up the joint training program. FY 2015/16 will be year four of a five-year plan that calls for full

FIRE CHIEF'S BUDGET MESSAGE

reimbursement of salary and benefits for personnel assigned to the training division. In FY 2015/16 CCFD will receive \$462,800 in gross revenues from the joint training program.

The growing economy has provided for increased development in our communities. In turn this has made for a higher workload for our fire prevention division. The contract for services with Millbrae includes fire prevention and comes with a half time fire inspector. This is also aided by our partnership with the City of San Bruno, which provides a Fire Marshal for the City of Millbrae.

In 2014, CCFD received its new actuarial valuation for Other Post-Employment Benefits (OPEB), which is used to determine the annual required contribution. The new valuation also reflects a mandated actuarial method change for implied subsidy, which is recommended for early adoption, but is required starting in FY 2016/17. The FY 2015/16 contribution is \$1,450,869, including \$189,000 for the implied subsidy.

The FY 2015/16 includes the purchase of 2 fire engines and 3 vehicles for a total of \$1,322,000. The turnaround from order to delivery can be as much as nine months, and the above figure reflects one engine that was budgeted in FY 2014/15 that will be delivered in FY 2015/16.

I would like to take this opportunity to thank Lisa Goldman, Chief Administrative Officer for CCFD and City Manager for the City of Burlingame, and Randy Schwartz, City Manager for the Town of Hillsborough, for their continued support and guidance without which CCFD would not be as successful as we are today. To our Board of Directors, I thank you for your endless hours of commitment to set policy that ensures our communities continue receiving the best practices available. Your insight and direction are greatly appreciated.

As we welcome the men and women of the Millbrae Fire Department into the CCFD family we remain committed to finding solutions to the economic challenges while serving our communities in a professional manner and to remain leaders in the fire service industry both locally and nationally.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John Kammeyer". The signature is fluid and cursive, with the first name "John" and last name "Kammeyer" clearly distinguishable.

John Kammeyer
Fire Chief

Budget Process

Budget Policies

Budget Preparation and Adoption

Fund Structure and Basis of Budgeting

BUDGET POLICIES

The Central County Fire Department operates under a set of budget policies which guide the development and administration of this budget.

Balanced Budget

The Department will adopt and maintain a balanced budget in the General Fund in which

- Operating revenues must fully cover operating expenditures, including debt service.
- Total expenditures can exceed revenues in a given year to fund capital improvement plan projects, other “one-time” non-recurring expenditures if there are sufficient funds from the prior years’ reserves to cover such expenditures.

Budgeting for all other governmental funds will be project specific and will be subject to available individual fund balances.

Budget Basis

The budget is adopted on a basis consistent with generally accepted accounting principles (“GAAP”). The modified accrual basis is used for budgeting. Governmental funds, such as the General Fund, utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year.

Proprietary funds, such as enterprise funds and internal service funds, utilize the accrual basis of accounting, which recognizes revenues when earned and expenses when incurred.

Budget Administration and Level of Control

The Board of Directors may amend or supplement the budget at any time after its adoption by a majority vote of the members. The Chief Administrative Officer or his designee may make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances. Control of expenditures is at the fund level where all expenditures are tracked against appropriations.

The department may transfer budgeted amounts within the Fund, but interfund transfers can only be made in accordance with the adopted budget. All other transfers must be approved by the Board of Directors.

Budget Term

The Central County Fire Department follows the fiscal year of the funding entities – City of Burlingame, Town of Hillsborough and City of Millbrae, which runs from July to June. Annual budgets are prepared and adopted for each fund except the Capital Projects Fund. The Capital Projects Fund establishes budgetary control on a project-by-project basis.

User Fee Cost Recovery Levels

Whenever possible, fees, charges and other revenues should cover the full cost of those services and activities.

BUDGET PREPARATION AND ADOPTION PROCESS

The budget development is headed by the Department's Management and the Finance Director, together with the City Managers of the member agencies.

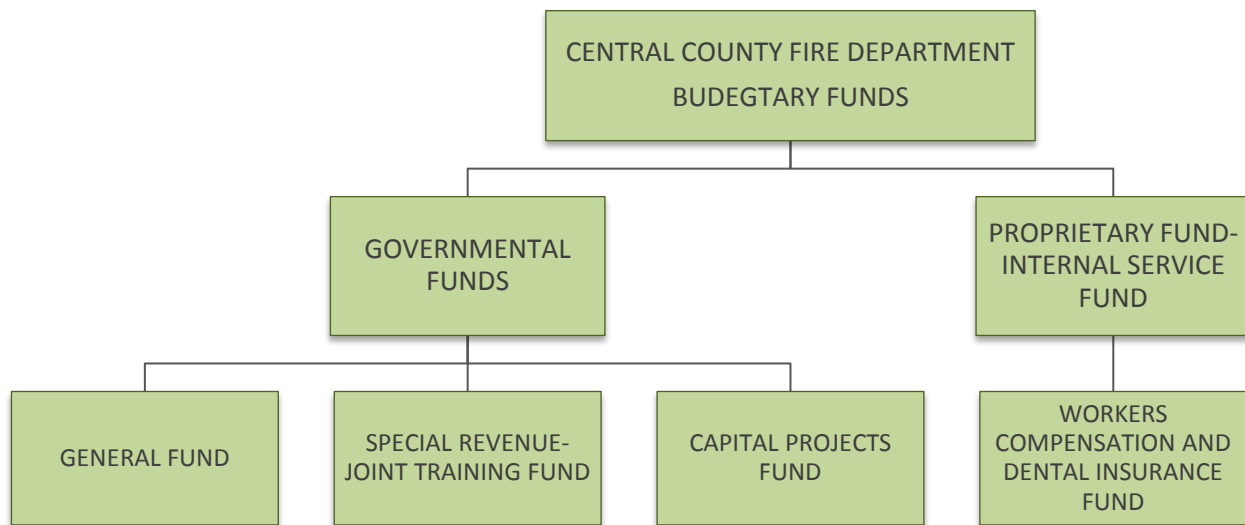
The following discusses the general approach and time schedule of the budget preparation:

January	<p>Department begins planning for the coming fiscal year by preparing budget requests</p> <p>Department submits capital improvement requests for the next fiscal year</p>
February	<p>Department submits estimates of current year expenditures and budget requests covering current and proposed programs to the Chief Administrative Officer and the Finance Director.</p> <p>The Finance Director prepares an analysis of expected revenues.</p> <p>Fire Management meets with the Chief Administrative Officer and the other City Manager to review current year department program results, priorities and budget issues mid-year for informed budget planning.</p> <p>Determination is made of funding available for the current budget.</p>
March	<p>Budget requests are reviewed and analyzed by the Chief Administrative Officer. Preliminary comparison of total requests with total anticipated revenue is made in consultation with the Finance Director.</p> <p>The Chief Administrative Officer makes preliminary expenditure adjustments to bring proposed total expenditures in line with total anticipated revenues.</p> <p>The Chief Administrative Officer meets with Fire Management to discuss budget requests and financing limits.</p> <p>The Department amends their requests and the Chief Administrative Officer prepares the final recommendation for balanced budget based on the latest available information.</p>
April	<p>The Department prepares the Proposed Budget.</p> <p>Public notice for fees and charges is issued.</p> <p>The Proposed Budget is presented to the Board of Directors at a public hearing.</p> <p>The Board adopts the budget and the Schedule of Fees and Charges.</p>
May or June	<p>The Adopted Budget is presented to the respective Council of the member agencies for ratification.</p>
July	<p>The Adopted Budget and the Adopted Fees and Charges take effect.</p>

FUND STRUCTURE AND BASIS OF BUDGETING

In accordance with generally accepted accounting principles, the Department's financial reporting system is organized on a fund basis consisting of two major types – governmental and proprietary – and when they become applicable in the future, two self-balancing account groups: general fixed assets and general long-term debt. The Department's funds are structured to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions or limitations.

The basis of accounting used for purposes of financial reporting, is in accordance with generally accepted accounting principles (GAAP) and is determined based on the type of funds. The basis for each of the funds is not necessarily the same as the basis used in preparing the budget document. The Central County Fire Department uses the modified accrual basis for budgeting. This basis is the method under which revenues and other financial resources are recognized when they become both "measurable" and "available" to finance expenditures of the current period. However, whenever applicable, reconciling items are presented to convert the respective funds to the accounting basis used for financial reporting.



Budgets for major funds are individually presented while budget is aggregated for non-major funds. Funds whose revenues or expenditures constitute more than 10 percent of the budget are considered a major fund for budgeting purposes.

FUND DESCRIPTIONS

The **General Fund** is used to account for the financial resources and expenditures associated with most Department operations not accounted for and reported in another fund. Revenues collected in this fund are not restricted as to which division or purpose they may be expended. The sources of revenue for the General Fund are primarily from service charges, contributions from the two member agencies, program revenues from fees and other reimbursements for shared services.

FUND STRUCTURE AND BASIS OF BUDGETING

The **Special Revenue – Joint Training Program Fund** accounts for the operations of a joint Training and Emergency Medical Services (EMS) program that includes administrative support for six fire agencies.

The **Capital Project Fund** will account for financial resources to be used for major projects or capital outlay. The General Fund generally provides funding to this fund.

The **Internal Service Fund** will account for the activities associated with administering the workers compensation and dental insurance programs. The Department is self-insured for workers compensation claims up to \$250,000 per occurrence. Claims in excess of this amount are covered with excess coverage obtained through a JPA. The Department will use the services of a third party claims administrator whose costs will also be accounted for in this fund. Likewise, the Department also self-insures for the dental program.

Budget Graphs and Summaries

Staffing Summary

Combined Revenues, Expenditures and Changes in Fund Balance

Where the Money Comes From and Goes – General Fund

BUDGET GRAPHS AND SUMMARIES – STAFFING SUMMARY

	BEFORE April 2004 MERGE	Adopted Budget 2012/13	Adopted Budget 2013/14	Adopted Budget 2014/15	Adopted Budget 2015/16	Preliminary Budget 2016/17	Preliminary Budget 2017/18
PUBLIC SAFETY							
FIRE							
Sworn:							
Fire Chief	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00				1.00	1.00	1.00
Assistant Chief	4.00						
Division Chief		1.00	1.00	1.00			
Fire Inspector	1.00	2.00	2.00	2.00	1.45	1.45	1.45
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Training Battalion Chief				1.00	1.00	1.00	1.00
Captain	21.00	18.00	18.00	17.00	22.00	22.00	22.00
Training Captain		1.00	1.00	1.00	1.00	1.00	1.00
Firefighter and Paramedics	57.00	36.00	33.00	33.00	45.00	45.00	45.00
Fire Mechanic		.25					
Total Sworn	91.00	64.25	61.00	61.00	77.45	77.45	77.45
Non-Sworn:							
Administrative Assistant			1.00	1.00	1.00	1.00	1.00
Secretary	2.00						
Service Clerk	1.25	2.75	2.50	2.50	2.50	2.50	2.50
Senior Accounting Technician					1.00	1.00	1.00
Fire-Mechanic					2.00	2.00	2.00
Emergency Preparedness Coordinator					0.45	0.45	0.45
Total Non-Sworn	3.25	2.75	3.50	3.50	6.95	6.95	6.95
TOTAL PUBLIC SAFETY – FIRE	94.25	67.00	64.50	64.50	84.40	84.40	84.40

STAFFING SUMMARY BY FUNCTION

	BEFORE April 2004 MERGE	Adopted Budget 2012/13	Adopted Budget 2013/14	Adopted Budget 2014/15	Adopted Budget 2015/16	Preliminary Budget 2016/17	Preliminary Budget 2017/18
ADMINISTRATION:							
Fire Chief	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Chief	2.00						
Administrative Support Officer	1.00						
Administrative Assistant			1.00	1.00	1.00	1.00	1.00
Secretary	1.00						
Service Clerk	1.25	2.75	2.50	2.50	2.50	2.50	2.50
Sr. Accounting Technician					1.00	1.00	1.00
	8.25	4.75	5.50	5.50	6.50	6.50	6.50
PREVENTION & PREPAREDNESS							
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00				1.00	1.00	1.00
Fire Inspector	1.00	2.00	2.00	2.00	1.45	1.45	1.45
Emergency Preparedness Coordinator					0.45	0.45	0.45
	3.00	3.00	3.00	3.00	3.90	3.90	3.90
TRAINING							
Assistant Chief	1.00						
Training Battalion Chief				1.00	1.00	1.00	1.00
Training Captain		1.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	1.00	2.00	2.00	2.00
EMERGENCY MEDICAL SERVICES							
Division Chief	1.00						
	1.00						
SUPPRESSION							
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Captain	21.00	18.00	18.00	17.00	22.00	22.00	22.00
Firefighter and Paramedics	57.00	36.00	33.00	33.00	45.00	45.00	45.00
Fire Mechanic		.25			2.00	2.00	2.00
	81.00	57.25	54.00	53.00	72.00	72.00	72.00
TOTAL	94.25	67.00	64.50	64.50	84.40	84.40	84.40

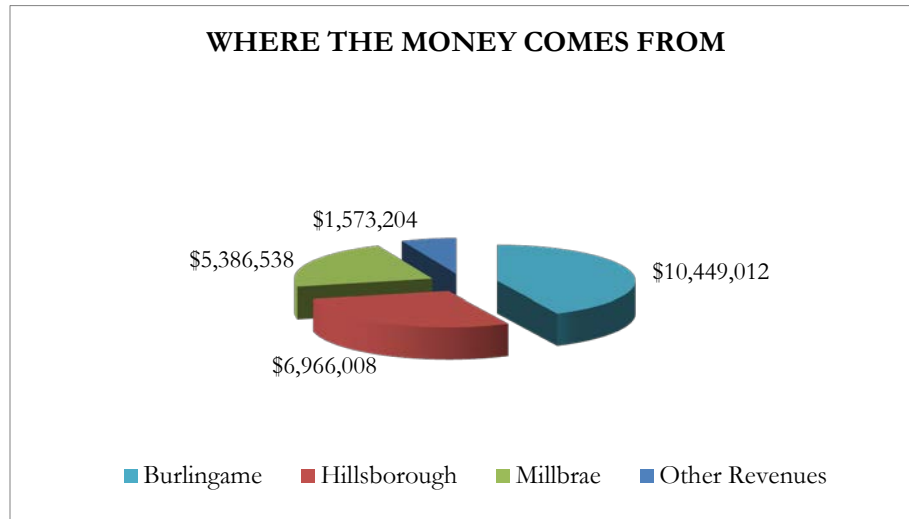
BUDGET GRAPHS AND SUMMARIES

COMBINED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	General Fund	Special Revenues- Joint Training Fund	Capital Projects Fund	TOTAL Governmental Funds	Internal Service Fund
REVENUES:					
Permits & Licenses	\$97,000			\$97,000	
Intergovernmental:					
City of Burlingame	10,449,012			10,449,012	
Town of Hillsborough	6,966,008			6,966,008	
City of Millbrae	5,386,537			5,386,538	
Other Agencies	881,004	\$123,755		1,004,759	
Service Charges:					
Program Revenues	363,000	41,600		404,600	
Workers Compensation Premiums					\$1,901,150
Dental and Vision Charges					185,321
All Others	232,200			232,200	
Total Revenues	24,374,761	165,355	-	24,540,118	2,086,471
EXPENDITURES:					
Operating	23,052,763	150,557		23,203,320	2,080,927
Capital Outlay	1,322,000		-	1,322,000	
Total Expenditures	24,374,761	150,557	-	24,525,320	2,080,927
Excess of Revenues over (Under)					
Expenditures	-	14,798	-	14,798	5,545
OTHER FINANCING SOURCES (USES):					
Operating Transfers In				-	
Operating Transfers Out				-	
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses	-	14,798	-	14,798	5,545
BEGINNING FUND BALANCE	1,230,988	131,165	284,056	1,646,209	(1,831,339)
ENDING FUND BALANCE	\$1,230,988	\$145,963	\$284,056	\$1,661,007	\$(1,825,794)

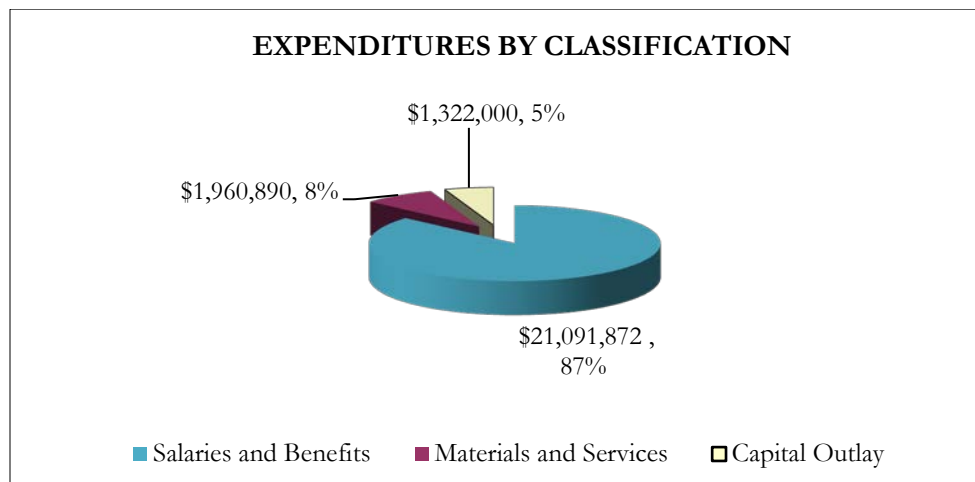
BUDGET GRAPHS AND SUMMARIES

WHERE THE MONEY COMES FROM – GENERAL FUND



	Actual 2012/13	Actual 2013/14	Adopted 2014/15	Adopted 2015/16
Burlingame	\$8,880,347	\$9,072,983	\$10,140,511	\$10,449,012
Hillsborough	5,920,231	6,048,655	6,760,341	6,966,008
Millbrae	-	-	-	5,386,538
Other Revenues	1,336,332	1,736,906	1,112,736	1,573,204
Total	\$16,136,910	\$16,858,544	\$18,013,588	\$24,374,762
% of Change	6%	4%	7%	35%

WHERE THE MONEY GOES BY CLASSIFICATION – GENERAL FUND



	Actual 2012/13	Actual 2013/14	Adopted 2014/15	Adopted 2015/16
Salaries and Benefits	\$14,796,768	\$15,526,314	\$15,897,760	\$21,091,872
Materials & Services	1,340,142	1,332,360	1,316,828	1,960,890
Capital Outlay			799,000	1,322,000
Total	\$16,136,910	\$16,858,674	\$18,013,588	\$24,374,762
% of Change	6%	4%	7%	35%

Budget Details

General Fund

Special Revenue – Joint Training Fund

Internal Service Fund – Workers Compensation & Dental

BUDGET DETAILS

GENERAL FUND

The General Fund accounts for all resources not accounted for and reported in another fund. It includes program revenues and the contributions from the City of Burlingame, City of Millbrae and the Town of Hillsborough. In accordance with the contract for fire services with the City Of Millbrae, Millbrae is responsible for 30% of the operational budget. The remaining 70% is split between the City of Burlingame and the Town of Hillsborough based on a 60%/40% cost allocation formula (60% Burlingame/40% Hillsborough).

Costs Excluded From Allocation

The following remain excluded from the allocation formula and remain the responsibility of the individual cities and hence, not included in the adopted budget:

- ❖ Other Post-Employment Benefits (OPEB) costs attributed to the fire personnel who retired prior to 6/21/2010 and OPEB costs for the new personnel hired from Millbrae on 12/29/2014
- ❖ Facilities (fire stations) including replacement and/or significant repairs
- ❖ Debt service costs for the pay-off of the retirement side funds

Key Assumptions

- ❖ Addition of 19 new employees to provide for the new Millbrae fire services
- ❖ Truck Staffing remains at 3
- ❖ Active employees will contribute 7.5% towards medical
- ❖ OPEB funding at \$1,450,869 and includes \$189,000 for implied subsidy (a required actuarial method change)

- ❖ Increase for Workers Compensation Funding at 70% confidence level based on January 2015 actuarial study - \$1,901,150
- ❖ CalPERS rates – 28.769% less 4% being shared by employees
- ❖ Health insurance premium – 4% increase
- ❖ Vehicle and Apparatus purchase
 - \$1,235,000 for two engines
 - \$87,000 for vehicles

Additional Notes

Central County Fire Department is self-insured for workers compensation and dental coverage. Appropriations and expenditures for these line items are shown in the Internal Service Fund.

Funding from Member Agencies

	Adopted FY15/16 Funding to CCFD	% Share of FY 15/16 Budget	% increase FY15/16 over FY14/15
Burlingame	\$10,449,012	46%	3%
Hillsborough	\$6,966,008	31%	3%
Millbrae	\$5,386,538	24%	100%
Total	\$22,801,559	100%	35%

The adopted FY15/16 funding for the CCFD operations reflects the addition of personnel and operating costs to provide fire services to the City of Millbrae. The FY 15/16 Budget is a 35% (\$5,900,707) increase from FY14/15 adopted budget, primarily for these operational costs, as well as for the items outlined above. Funding for the fire operations comes from the City of Burlingame, Town of Hillsborough, and City of Millbrae.

BUDGET DETAILS – GENERAL FUND

	<u>Account Description</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted 2014-2015</u>	<u>Adopted 2015-2016</u>
1	REVENUES:				
2	PERMITS & LICENSES				
3	Construction Permits	86,288	83,370	75,000	75,000
4	Fire Code Permit	30,300	92,362	20,000	20,000
5	Penalty Fees	6,545	854	2,000	2,000
6	Total Permits & Licenses	123,133	176,586	97,000	97,000
7	INTERGOVERNMENTAL REVENUES:				
8	Burlingame	8,880,347	9,072,983	10,140,511	10,449,012
9	Hillsborough	5,920,231	6,048,655	6,760,341	6,966,008
10	Millbrae				5,386,538
11	Sub-total from Partner Cities	14,800,578	15,121,638	16,900,852	22,801,559
12	ALS JPA	180,263	164,856	157,952	218,201
13	Joint Training Program	181,051	397,310	266,084	462,803
14	Merged Participating Agencies	257,809	227,370	200,000	200,000
15	Sub-total from Other Agencies	619,123	789,536	624,036	881,004
16	Total Intergovernmental Revenues	15,419,701	15,911,174	17,524,888	23,682,563
17	CHARGES FOR SERVICES				
18	Fire Plan Review	47,444	43,900	50,000	60,000
19	Inspections/Re-Inspections	132,069	103,184	90,000	120,000
20	Station 34 Mechanic Shop	185,320	283,582	195,000	183,000
21	Total Charges for Services	364,833	430,666	335,000	363,000
22	OTHERS				
23	Workers Compensation Reimbursement	214,394	147,084	25,000	200,000
24	Investment Earnings		287	200	200
25	Strike Team Reimbursement		110,230		
26	Donations & Other Contributions		40		
27	Miscellaneous	13,139	80,187	30,000	30,000
28	Imaging/Microfiche Services	1,710	2,290	1,500	2,000
29	Total Others	229,243	340,118	56,700	232,200
30					
31	TOTAL REVENUES	16,136,910	16,858,544	18,013,588	24,374,761
32					
33	EXPENDITURES:				
34	SALARIES & BENEFITS				
35	Regular Salaries - Safety	7,364,827	7,303,906	7,680,250	9,536,356
36	Regular Salaries - Non Safety	206,419	242,867	342,920	460,624
37	Part-time Salaries	119,351	25,340	109,000	118,000
38	Overtime:	1,649,065	1,580,642	1,169,000	1,719,000
39	Disability Leave	470,937	457,120	380,000	470,000
40	Vacation Leave	604,642	548,584	364,000	664,000
41	Sick Leave	141,395	52,600	145,000	245,000
42	Family Sick Leave/Bereavement	173,316	85,964	105,000	155,000
43	Special Assignment	15,521	49,615	30,000	50,000
44	Shop Mechanic	19,349	1,884	10,000	10,000
45	Reimbursable	13,389	66,134	10,000	10,000
46	Shared Staffing	117,641	96,380	25,000	15,000
47	Strike Team		31,642		
48	Miscellaneous	92,875	190,717	100,000	100,000
49	Holiday Pay	340,573	331,456	349,050	499,542
50	FLSA	176,508	165,727	174,530	249,785
51	Uniform Allowance	52,865	50,460	52,160	66,465
52	Medicare/FICA	135,855	138,236	157,100	142,810
53	Retirement	1,671,931	1,720,309	1,705,200	3,045,921
54	Health Insurance	1,052,911	1,127,936	1,163,730	1,403,093

BUDGET DETAILS – GENERAL FUND

	<u>Account Description</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted 2014-2015</u>	<u>Adopted 2015-16</u>
55	Dental Insurance	120,400	118,970	120,870	157,540
56	Vision	19,743	19,796	20,720	27,782
57	Life Insurance	15,091	12,315	14,010	17,490
58	Long-term Disability Insurance	2,739	2,995	3,910	4,044
59	Retirement Health Savings	2,925	2,850	2,700	5,400
60	Health Insurance - Retirees	1,129,428	1,167,000	1,184,460	1,450,869
61	Workers' Compensation	602,860	1,335,930	1,401,150	1,901,150
62	Leave payouts	21,963	156,866	40,000	40,000
63	Leave payouts at retirement	111,314	22,713	207,000	246,000
64	TOTAL SALARIES & BENEFITS	14,796,768	15,526,314	15,897,760	21,091,870
65					
66	MATERIALS & SERVICES:				
67	Office Expense	16,385	15,613	21,240	23,740
68	Postage	-	-	1,500	2,000
69	Expendable Supplies	18,567	21,582	18,700	21,700
70	EMS Supplies	15,908	23,270	8,000	15,000
71	Special Departmental Expense	19,673	39,468	35,000	30,000
72	Small Tools	24,793	29,441	37,500	67,500
73	Public Education	1,462	2,473	4,000	5,000
74	Safety Equipment	25,535	46,940	50,000	65,000
75	Communications	30,787	31,848	42,000	57,000
76	Utilities	19,424	17,606	66,000	75,000
77	Building/Grounds/Facilities Maintenance	122,349	147,383	140,000	154,000
78	Gas, Diesel, Oil	25,734	30,934	81,000	111,000
79	Equipment Maintenance	63	-	-	-
80	Auto Maintenance	34	-	-	-
81	Apparatus Maintenance	193,775	266,190	176,850	94,850
82	Mechanic Shop Service Agreement	655	983	-	100,000
83	Hose and Nozzles	4,645	14,301	25,000	25,000
84	Radio Maintenance	6,624	12,476	16,750	16,250
85	Contractual Services	241,794	269,020	144,400	543,462
86	Auditing	-	8,000	-	-
87	Dues & Subscriptions	5,197	5,967	5,100	6,100
88	Travel, Conferences & Meetings	4,601	14,033	12,500	15,000
89	Training & Safety	21,991	56,088	49,000	59,000
90	Emergency Preparedness	-	-	100,000	50,000
91	Wellness & Safety	11,387	17,140	23,800	30,800
92	Canyon Weed Control - Other Charges	-	-	1,000	1,000
93	Liability, property and other insurances	152,916	187,488	187,488	247,488
94	Computer, Telephone & Other IT Costs	56,731	65,000	65,000	140,000
95	Miscellaneous	319,112	(3,976)	5,000	5,000
96	TOTAL MATERIALS & SERVICES	1,340,142	1,332,360	1,316,828	1,960,890
97					
98	TOTAL OPERATIONS COST	16,136,910	16,858,675	17,214,588	23,052,761
99					
100	CAPITAL PROJECTS:				
101	Capital Outlay	-	-	799,000	1,322,000
102	Vehicle Replacement Reserve	-	-	799,000	
103	Total Capital Outlay Reserve	-	-	799,000	1,322,000
104	TOTAL INCLUDING CAPITAL	\$16,136,910	\$16,858,675	\$18,013,588	\$24,374,761
105					
106	OPERATIONS NET OF REVENUE			\$16,101,852	\$21,479,557
107					
108	OPERATIONS & CAPITAL NET OF REVENUE			\$16,900,852	\$22,801,557

BUDGET DETAILS

SPECIAL REVENUE - JOINT TRAINING PROGRAM FUND

This fund accounts for the operations of a joint Training and Emergency Medical Services (EMS) program that includes administrative support for six fire agencies. The program costs are allocated among the participating agencies based on the number of engine companies and number of personnel each agency provides to the program.

<u>Account Description</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted 2014-2015</u>	<u>Revised 2014-15</u>	<u>Adopted 2015-16</u>
REVENUES:					
Contribution from Burlingame					
Contribution from Millbrae					
JPA	6,600	6,600	6,600	6,600	6,600
Classes	(300)	7,325	5,000	5,000	5,000
Academy	2,010	4,603	5,000	5,000	5,000
Education	59,019	5,453	20,000	20,000	20,000
Communication	(4,558)	-	5,000	5,000	5,000
Participating Agencies	115,557	119,303	121,529	123,529	123,755
Investment Earnings	-	-		-	-
Sub-total	178,328	143,284	163,129	165,129	165,355
Miscellaneous	4,096	10,984	5,000	-	-
TOTAL REVENUES	182,424	154,268	168,129	165,129	165,355
EXPENDITURES:					
Contractual Services	19,414	92,664	22,000	22,000	22,000
Administrative	4,467	5,175	15,000	15,000	15,000
Operations	18,996	13,797	15,000	15,000	15,000
Special Ops	2,329	4,008	15,000	15,000	15,000
EMS	19,605	39,107	30,000	30,000	30,000
IT	12,508	13,600	12,000	12,000	12,000
Academy	2,659	5,544	5,000	5,000	5,000
Classes		30,277	10,000	10,000	10,000
Special Department Expense	14,500	429	8,087	8,087	8,087
Communications	4,496	7,053	5,000	5,000	5,000
Travel, Conferences & Meetings					
Miscellaneous	22,083	4,798	13,470	13,470	13,470
TOTAL EXPENDITURES	121,057	216,450	150,557	150,557	150,557
EXCESS	61,367	(62,182)	17,572	14,572	14,798
BEGINNING FUND BALANCE	117,408	178,775	116,593	116,593	131,165
ENDING FUND BALANCE	\$178,775	\$116,593	\$134,165	\$131,165	\$145,963

BUDGET DETAILS

INTERNAL SERVICE FUND – WORKERS COMPENSATION AND DENTAL INSURANCE

Central County Fire Department self-insures itself for workers compensation claims up to \$250,000 per occurrence and dental coverage for safety employees. This fund accounts for the accumulation of funds through departmental charges to pay for costs related to these two programs. Workers compensation excess coverage is through the California State Association of Counties Excess Insurance Authority (CSAC-EIA) Joint Powers Authority.

The targeted level of funding for Workers Compensation reserves is at a 70% confidence level of actuarial estimated outstanding losses. The FY 2015-2016 budget reflects a \$3.5 million reserve and a 66% funded status using the latest actuarial valuation completed in January 2015. An increase in reserve levels was indicated by the valuation based on experience on number and cost of claims.

<u>Account Description</u>	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Adopted 2014-2015</u>	<u>Revised 2014-2015</u>	<u>Adopted 2015-2016</u>
REVENUES:							
Workers Compensation Premiums	\$605,984	\$603,802	\$602,860	\$1,335,930	\$1,401,150	\$1,401,150	\$1,901,150
Dental and Vision Premiums	130,212	127,822	120,400	118,970	141,590	164,790	185,321
Investment Earnings	315						
Miscellaneous		-	-	-			
TOTAL REVENUES	736,511	731,624	723,260	1,454,900	1,542,740	1,565,940	\$2,086,471
EXPENDITURES:							
Contractual Services – Athens	13,333	11,626	31,577	37,552	30,000	40,000	40,000
Excess Workers Comp Insurance	72,820	62,611	85,044	85,832	96,161	96,161	118,100
Workers Compensation Claims:							
Payments for Third Party Services	35,748	194,657	305,892	333,338	300,000	335,000	350,000
Industrial Disability Payments	11,981	183,731	214,383	147,084	200,000	200,000	200,000
Reserves	136,261	248,782	1,080,352	781,165	450,000	1,795,894	1,251,137
Dental and Vision Claims	111,913	102,392	77,248	100,570	141,590	110,627	121,690
TOTAL EXPENDITURES	382,056	803,799	1,794,496	1,485,541	1,217,751	2,577,682	2,080,927
Excess (Shortfall)	354,455	(72,175)	(1,071,236)	(30,641)	324,989	(1,011,742)	5,544
BEGINNING FUND BALANCE		354,455	282,280	(788,956)	(819,597)	(819,597)	(1,831,339)
ENDING FUND BALANCE	\$354,455	\$282,280	\$(788,956)	\$(819,597)	\$(494,608)	\$(1,831,339)	\$(1,825,794)
ENDING CASH BALANCE			689,181	1,426,960	2,201,949	2,211,112	3,467,794
ACTUARIAL-ESTIMATED OUTSTANDING LOSSES			1,757,101	2,246,559	2,670,130	4,042,453	5,293,590
Funded Status (%)			39%	63%	82%	55%	66%

Program Descriptions **and Organizational Performance**

Administration

Prevention and Emergency Preparedness

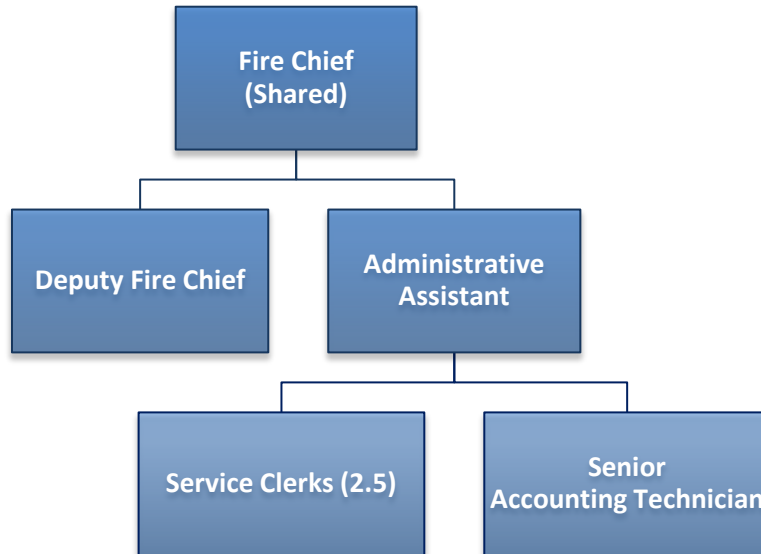
Suppression

Training and EMS

ADMINISTRATION

MISSION

The primary mission of the Administrative Division is to create an environment that fosters a collaborative, proactive approach to planning for fire operations that serve the needs of the City of Burlingame, Town of Hillsborough and City of Millbrae.



PROGRAM FUNCTIONS

- Develop a long-range plan for the department based upon evolving administrative and financial conditions.
- Keep Management and Councils of the partner cities and participating agencies apprised of service level alternatives.
- Act as a liaison between the department, other jurisdictions and agencies to maximize the effectiveness of the organization and to share resources when appropriate.
- Analyze and plan for the department's capital and personnel needs based upon budget cycle.
- Keep current on legislation that affects fire-related services.
- Seek out and consider for organizational incorporation, cost-effective innovations in equipment purchasing and methodologies.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2015/16

- Develop a two to five year Succession Plan.
- Improve community outreach through monthly e-news and social media.
- Combine the three agencies that are administratively merged onto one Record Management System (RMS) and staffing system (Telestaff).

ADMINISTRATION

SIGNIFICANT BUDGET CHANGES

CCFD will continue its partnership with the City of San Bruno in FY 2015/16 allowing us to off-set the Fire Chief's salary and benefits by 30%.

Our mechanic's division continues to flourish as CCFD services the vehicles and apparatus for six agencies: Belmont, Central County, Foster City, Millbrae, San Bruno and San Mateo. Revenues continue to increase with the division now generating close to \$200,000 annually.

The joint training program continues to provide savings in training costs for the agencies involved. A total of six agencies: Belmont, Central County, Foster City, Millbrae, San Bruno and San Mateo, now make up the joint training program. FY 2015/16 will be year four of a five-year plan that calls for full reimbursement of salary and benefits for personnel assigned to the training division. In FY 2015/16 CCFD will receive \$462,800 in gross revenues from the joint training program.

The growing economy has provided for increased development in our communities. In turn this has made for a higher workload for our fire prevention division. The contract for services with Millbrae includes fire prevention and comes with a half time fire inspector. This is also aided by our partnership with the City of San Bruno, which provides a Fire Marshal for the City of Millbrae.

In 2014, CCFD received its new actuarial valuation for Other Post-Employment Benefits (OPEB), which is used to determine the annual required contribution. The new valuation also reflects a mandated actuarial method change for implied subsidy, which is recommended for early adoption, but is required starting in FY 2016/17. The FY 2015/16 contribution is \$1,450,869, including \$189,000 for the implied subsidy.

The FY 2015/16 includes the purchase of 2 fire engines and 3 vehicles for a total of \$1,322,000. The turnaround from order to delivery can be as much as nine months, and the above figure reflects one engine that was budgeted in FY 2014/15 that will be delivered in FY 2015/16.

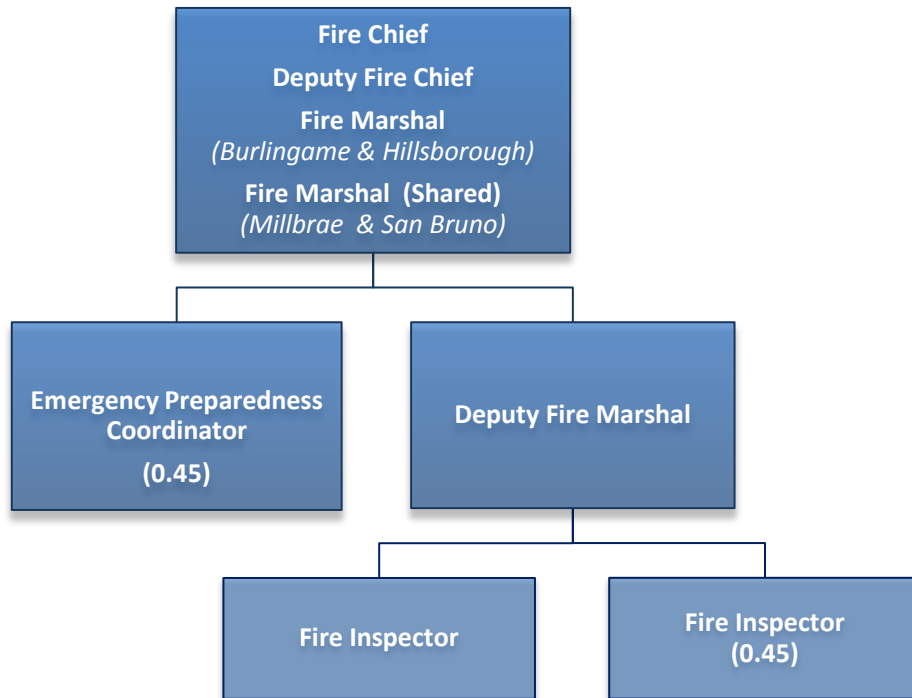
PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- Completed transition of Millbrae personnel into CCFD.
- Appointed new Fire Chief.
- Completed recruitment of one non-safety Fire-Mechanic.
- Completed recruitment of Senior Accounting Technician.
- Standardized and centralized all policies and standards that govern daily operations.

PREVENTION AND EMERGENCY PREPAREDNESS

MISSION

The mission of the Prevention and Emergency Preparedness Division is to manage and provide resources to assist in delivery of the Department's mandated fire code enforcement and to work towards emergency preparedness of the community.



PROGRAM FUNCTIONS

- Maintain an ongoing fire prevention program, fire investigation, and hazardous materials program.
- Review plans and inspect new construction projects for compliance with applicable codes and ordinances.
- Provide annual training and coordination for staff and community on emergency preparedness and response and recovery, working closely with the Emergency Preparedness Coordinator.
- Maintain the Emergency Operations Center (EOC) in a state of readiness.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2015/16

- Develop a succession plan for prevention personnel.
- Coordinate new construction software in order to better maintain processes with three different building departments.
- Standardize a single standard operating procedure for fire company inspections specific to records management.
- Investigate opportunities for electronic records management of building files for all three cities.
- Re-write the Local Hazard Mitigation Plan for the City of Burlingame and Town of Hillsborough.
- Seek alternative opportunities for CERT funding and supplies.

PREVENTION AND EMERGENCY PREPAREDNESS

SIGNIFICANT BUDGET CHANGES

During FY 2015/16 CCFD will implement the Operations Inspector program. The increased inspection demand has left current Prevention staff unable to meet current demand. The Operations Inspector program will allow us to capture those inspections that are not currently being completed. These inspections are for citizen safety and result in revenue for CCFD. There is also an increased administrative load that occurs as a result of inspections and 15 minutes of billable time are allocated for each inspection. The program is not intended to generate significant revenue but is designed to cover personnel costs and allow for personnel development. This program will be evaluated at 6 months and at end of FY 2015/16. Our analysis will focus on staffing versus cost recovery. At that point a determination will be made of the effectiveness of the Operations Inspector program to help with inspection demand.

PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- CCFD tested and hired three individuals for the Operations Inspector position. This is a part-time position funded to hire qualified fire prevention inspectors from the suppression ranks to perform cost recovery inspections and reduce overall workload while increasing public safety through prevention.
- Develop a four city Public Education/Outreach program to target a diverse and vulnerable population.
- Exercised the joint Emergency Operations Plan with first ever Mutual Aid Coordination Meeting involving seven (7) city managers from the Central Zone.
- Restructure Community Emergency Response Team (CERT) training program.
- Merged key fire prevention activities such as investigations, WUI, and company inspections between Millbrae and Central County Fire Department.

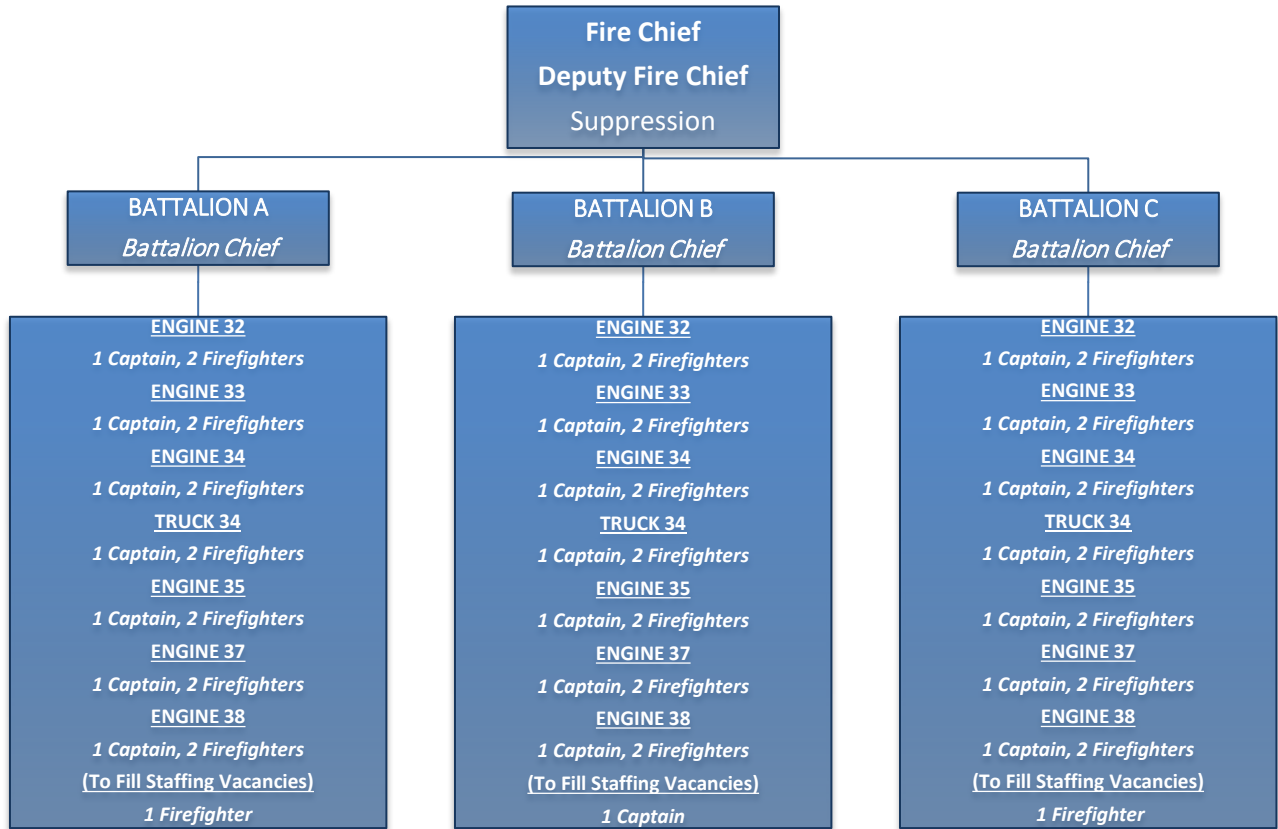
PERFORMANCE/WORKLOAD MEASURES

	<u>FY12/13</u> <u>Actual</u>	<u>FY13/14</u> <u>Actual</u>	<u>FY14/15</u> <u>To 2/28/15</u>
% of plan checks completed within 10 working days	100%	100%	100%
Average days to complete	8	8	8
# of plan checks:	199	197	147
% of plan review completed within target	100%	100%	100%
Average days to complete	10	10	10
# of plan reviews	365	471	252
% of citizen inquiries responded to within 1 working day	100%	100%	100%
Fire education activities and events (number of children)	1,500	1,500	1,500
Public Education activities	16	28	26
Station Tours	37	20	6
Fire origin and cause investigations	6	7	3
Underground storage tank removal/modifications	3	2	1
Special events inspections	52	47	40
Engine Company inspections *reflects implementation of self-inspection program	814	940	561
Construction inspections	356	398	286
Fire and life safety inspections	53	33	25
Junior Fire Marshal Picnic (number of children)	255	265	n/a
Car seat inspections	70	63	64
General public trained for disaster response (CERT)	37	12	25
General public trained for disaster response (GET READY)	74	0	0
City employees trained in city-wide disaster drills or other classes	25	68	36
CPR training (Number of adults)	118	98	52

SUPPRESSION

MISSION

The mission of the suppression Division is to effectively handle emergency and non-emergency requests from residents, businesses and visitors.



PROGRAM FUNCTIONS

- Participate in ongoing fire and life safety activities through public education, community training, prefire planning and fire prevention inspections.
- Respond quickly to all emergencies and take appropriate actions thereby reducing loss of life, property and environmental damage while ensuring the safety of all fire personnel involved.
- Maintain a professional level of operational readiness as Firefighters, Paramedics, Emergency Medical Technicians, Hazardous Materials First-Responders, Hazardous Materials Technicians and Rescuers.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2015/16

- Continue Administrative Merge and determine feasibility of sharing procedures for conducting business as one agency.
- Determine and implement industry best practices through inter-agency committee work.
- Develop succession plan for short and long term anticipated vacancies.

SUPPRESSION

SIGNIFICANT BUDGET CHANGES

The inclusion of the Millbrae contract for services will change the budget to reflect the operational costs associated with providing fire and emergency services to the City of Millbrae. The implementation of the contract will show an operational savings for CCFD.

PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- Completed shared services agreement with City of Millbrae.
- Implemented and completed transition of 19 former Millbrae Fire Department personnel in to CCFD
- Participated in the Urban Shield exercise to test the readiness and capabilities of our Special Operations program.
- Continue to oversee the San Mateo County Tactical Emergency Medical Services Team (TEMS)
- Participated in Countywide Wildland Urban Interface exercise in preparation for incidents within our jurisdiction.
- Completed recruitment of one new firefighter.

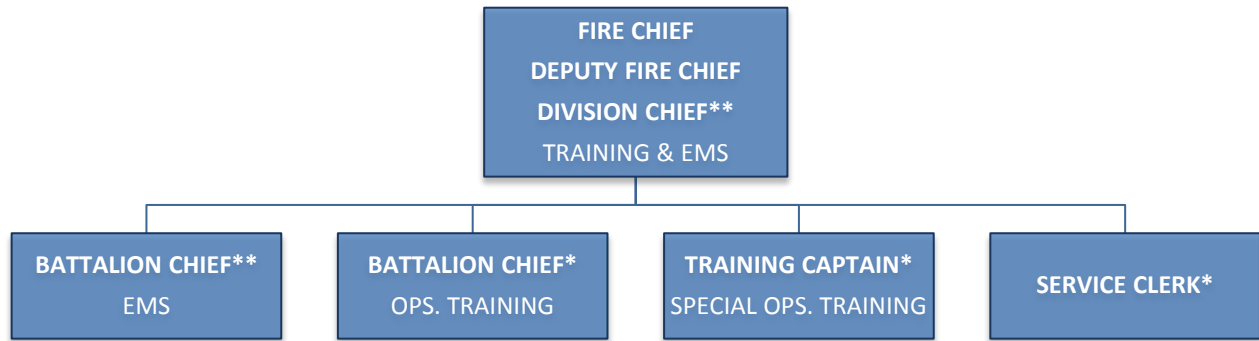
PERFORMANCE/WORKLOAD MEASURES

	FY 12/13 Actual	FY 13/14 Actual	FY14/15 To 2/28/15
Percent of time a first in fire engine arrives on a structure fire scene within six minutes of dispatch	100%	100%	100%
Response Times:			
Priority 1 (emergency response calls)	4:20	5:07	5:24
Priority 3 (non-emergency response calls)	5:30	4:57	5:03
All calls for service	5:10	5:02	5:17
Percentage of residents rating Emergency Response services as good or excellent based on courtesy and service.*	100%	100%	100%
Total calls for service	4,232	4,330	3,154
Medical responses	2,508	2,565	1,760
Fire suppression responses	145	162	88
Hazardous conditions responses	410	438	273
Other responses	1,169	1,165	1,033
SPECIAL EVENTS:			
Fund raising events conducted by off-duty firefighters	3	3	3
STATIONS:			
Area (fire stations) maintained by personnel	32,000	32,000	46,000

TRAINING AND EMERGENCY MEDICAL SERVICES (EMS)

MISSION

The primary mission of the Training and EMS Division is to provide annual training for all fire personnel in all areas of fire suppression and EMS.



* Employed by CCFD (Shared)

** Not Employed by CCFD (Shared)

PROGRAM FUNCTIONS

- Provide annual mandated and continuing education training to all suppression personnel through a shared Training and EMS program with neighboring agencies.
- Document all training provided and certifications received by personnel.
- Provide career development guidance and support.
- Standardize emergency operations within the central area of San Mateo County through on-going training and evaluation.
- Ensure that each safety member will receive all mandated County, State and/or Federal emergency medical services training during the fiscal year.
- Maintain contractual requirement for paramedic first-response service provided to ensure a maximum response time (turn out and travel time) of six minutes, 59 seconds with jurisdictions served for 90% of all emergency medical incidents.
- Represent the participating agencies' EMS interests with the San Mateo County EMS Agency.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2015/16

- Host four State Certification classes for personnel within the Participating Agencies.
- Conduct Live Fire Training for all personnel.
- Repair and remodel Training Towers to address structural integrity.
- Advanced Pediatric Training in conjunction with Lucile Packard.
- Assist in development of Countywide Standardized Modern Fire Behavior Curriculum.
- Emergency Vehicle Operations training for all personnel.
- Enhance use of video technology to deliver training.
- Develop Succession Plan for Training Division.
- Maintain Emergency Medical Certifications for all personnel.
- Seek grant opportunities for training and equipment replacement.
- Coordinate Fall 2016 Recruit Academy.

TRAINING AND EMERGENCY MEDICAL SERVICES (EMS)

SIGNIFICANT BUDGET CHANGE

The Training Division continues to provide cost effective training to all participating agencies. The Division's budget has experienced a modest increase in revenues in FY 2104/15. Additionally, cost sharing formulas for participating agencies that host a division position have increased as projected by 5% each year. The projected increases are planned to reach a goal of a self sustained Training Division that will fund hosted positions at full cost recovery in FY 2016/17. However, due to increased employee costs during the contract period, the participating agencies may need to evaluate the contract to adjust the cost formula if full cost recovery is the goal. Participating Agencies will need to evaluate the vehicle replacement mechanism during FY 2105/16. Presently participating agencies fund vehicles for hosted positions. The replacement of these vehicles is a significant cost for agencies hosting a Training Division position.

PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- Participated in Joint Wildland exercise in Woodside.
- Coordinated the San Mateo County Fire Recruit Academy.
- Administered Probationary Testing for 5 CCFD Personnel.
- Utilized an acquired structure in Belmont for a satellite training facility.
- Sent personnel to participate and train on Modern Fire Behavior.
- Conducted a Promotional Examination for Fire Captain.
- Conducted Examinations for EMS Battalion Chief and Training Captain.
- Promoted EMS Battalion Chief.
- Promoted Training Captain.
- Assisted in development of Probationary Training Program.

PERFORMANCE/WORKLOAD MEASURES

	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>To 2/28/15</u>
Complete required annual continuing education training for all paramedics and Emergency Medical Technicians (EMTs)	100%	100%	100%
Training hours completed	11,313	33,243	20,679
Driver training hours	1,207	1077	422
EMS training hours	2045	2599	4170

** Due to an upgrade to our training portal, training hours previously recorded as separate line items are now included in the line items above.*

Miscellaneous Programs

Shared Services

MERGED SERVICES WITH OTHER JURISDICTIONS

Central County Fire Department (CCFD) is party to various agreements entered into for cost efficiency and effectiveness:

California Urban Search and Rescue Task Force #3

This function is managed through the Menlo Park Fire Protection District. It is part of the Federal Emergency Management Agency's (FEMA) national response plan. CCFD is reimbursed for personnel responses when the team is activated as well as costs associated with training exercises. CCFD also sends personnel on-duty to participate in the training that has allowed the personnel to increase their knowledge base and expertise. As an example, CCFD became the first Medium-Duty rated Urban Search and Rescue (USAR) team in San Mateo County having been certified by the State in the spring of 2008 and as reported earlier, now certified as a Heavy Rescue in 2011. CCFD has participated in this program since the early 1990's.

San Mateo County Pre-Hospital Emergency Medical Services Working Group - Advanced Life Support (ALS)

We participate in a county-wide ALS program that provides paramedic first response services and emergency transportation services. This program has been in place for 15 years. Program is under San Mateo County Health Department. The partners to the joint powers agreement include the County, the private ambulance provider (American Medical Response (AMR) and all 13 San Mateo County fire agencies. Each agency receives some reimbursement for their services through the County (approximately \$20,000 per engine after dispatch costs). The program was awarded the Helen Putnam Award in early 2000.

San Mateo County Public Safety Communication (PSC)

This operation serves as joint dispatch center currently located in Redwood City. It dispatches for all fire agencies, AMR ambulances and several law agencies in the county. In conjunction with the ALS program discussed above, it allows the center to dispatch the closest resources through the Automatic Aid Agreement. This results to seamless responses, more coordinated efforts to major incidents, and cross-jurisdictional support without the time delays, on mutual aid requests. Agency costs for the dispatch services are deducted from the ALS program revenues before distribution.

San Mateo County Recruit Academy

All fire agencies in San Mateo County, with the exception of CALFire, participate in a standardized Fire Academy Program for new recruits. CCFD personnel serve as Co-Directors of the Academy and lead instructor while the Joint Training Division facilitates training with the participating agencies.

Shop Services

In FY 2014/15 CCFD recruited an additional non-safety mechanic in an effort to reduce personnel costs. CCFD continues to provide apparatus maintenance to Belmont, Foster City, Millbrae, San Bruno and San Mateo Fire Departments. Revenues continue to increase with the division now generating approximately \$200,000 annually; an increase of over \$100,000.

Special Operations

This is a partnership with San Mateo Fire Department to provide local USAR capabilities independent of Task Force 3 discussed above. CCFD, through several grants, have acquired apparatus, equipment and training funds that allowed personnel to become specially trained and equipped for trench, confined space, high and low-angle

MERGED SERVICES WITH OTHER JURISDICTIONS

rescues. The State of California recognizes the training and resources that CCFD has acquired and has declared us as a state wide deployable team that qualifies for reimbursement when called upon.

Tactical Medic Team Program

CCFD has taken the lead role in this joint Tactical Medic program that is staffed by personnel from four agencies (CCFD, San Bruno, San Mateo and South San Francisco). The Tactical Paramedics support our local law enforcement Special Weapons And Tactics (SWAT) teams. Tactical Medic's first priority is the safety of all officer's as well as citizens who may have fallen in harm's way due to someone's actions. CCFD has 5 participating team members of the 10 trained tactical medics that make up the team and commit 144 hours each of training per year. .

Statistical Information

Comparison to Other Cities

Total Responses

Call Frequency Analysis by Station

Call Frequency Analysis by Hour

Call Frequency Analysis by Day of Week

Emergency Response by Incident Type

Automatic Aid Given and Received

Personnel Training Hours

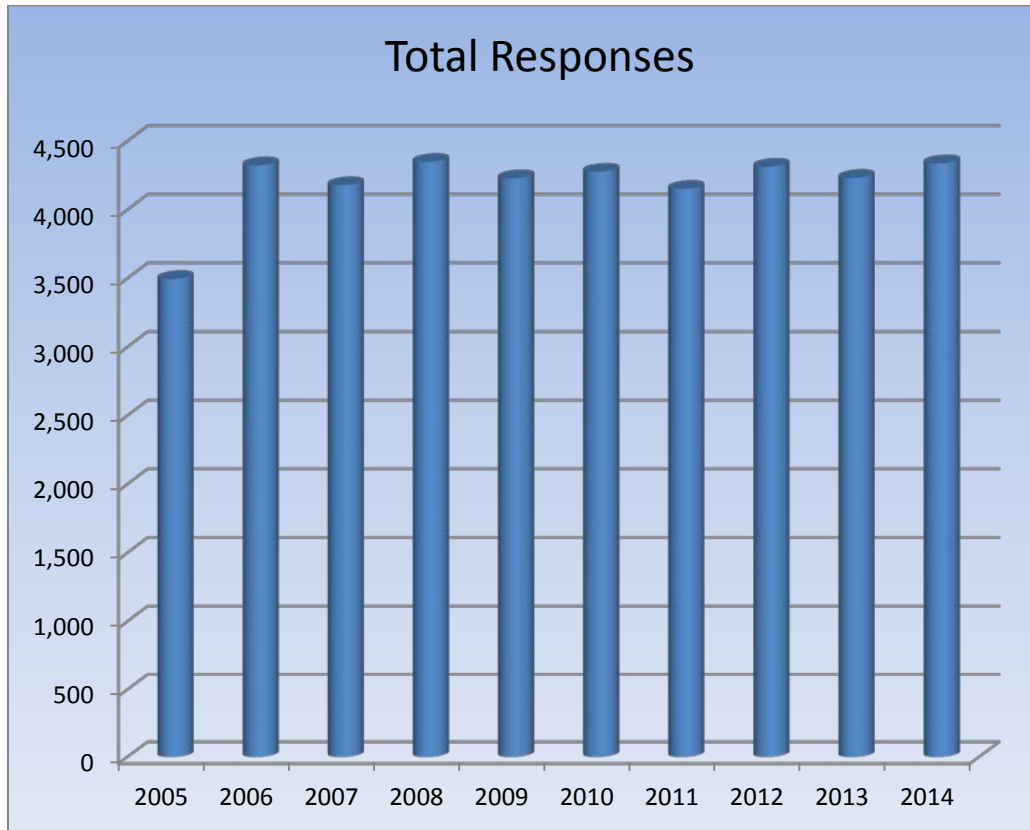
Injury Report by Type

STATISTICAL INFORMATION

RESOURCES COMPARISON TO PENINSULA CITIES & SIMILAR JURISDICTIONS

JURISDICTION	AREA (SQ MILES)	NO OF FIRE STATIONS	AREA (SQ MILES) COVERED PER FIRE STATION	NO OF APPARATUS	AREA (SQ MILES) COVERED PER APPARATUS	POPULATION IN THOUSANDS	POPULATION PER FIRE STATION (IN THOUSANDS)	NO OF BATTALION CHIEF ON DUTY PER SHIFT
Redwood City	19.5	5	3.9	6	3.3	79	15.8	1.0
Menlo Park	30.0	7	4.3	8	3.8	93	13.3	1.0
Belmont	4.6	2	2.3	2	1.6	26	13.0	0
San Carlos	5.5	2	2.8	2	1.4	28	14.0	0
Foster City	3.76	1	3.7	3	1.2	31	31	0
San Mateo	12.2	6	2.0	7	1.7	92	15.3	1.0
San Bruno	5.5	2	2.8	3	1.8	40	20.0	0.5
South San Francisco	9.0	5	1.8	5	1.8	62	12.4	1.0
Daly City	8.0	5	1.6	6	1.3	103	20.6	1.0
Woodside	22.2	3	7.4	3	7.4	25	8.3	1.0
Livermore/Pleasanton	46.0	10	4.6	10	4.6	149	14.9	1.0
Moraga/Orinda	47.0	5	9.4	5	9.4	42	8.4	1.0
AVERAGE	17.8	4.4	3.9	5.0	3.3	64.2	15.6	0.7
Central County Fire	15.4	6	2.6	7	2.2	61	10	1.5

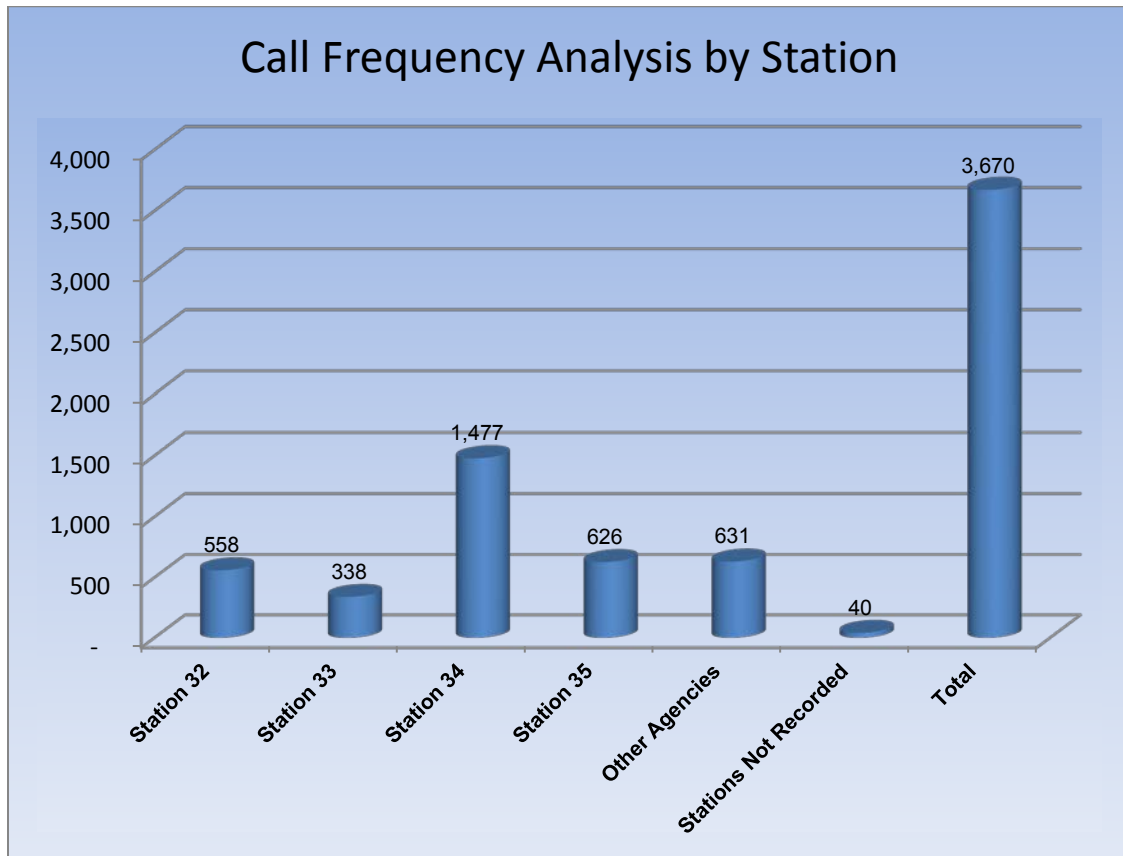
STATISTICAL INFORMATION



<u>Fiscal Year</u>	<u>Total Calls</u>
2005	3,495
2006	4,323
2007	4,179
2008	4,348
2009	4,229
2010	4,277
2011	4,152
2012	4,313
2013	4,232
2014	4,338

Source: Department Records Management Systems, Fiscal Year 2013-2014

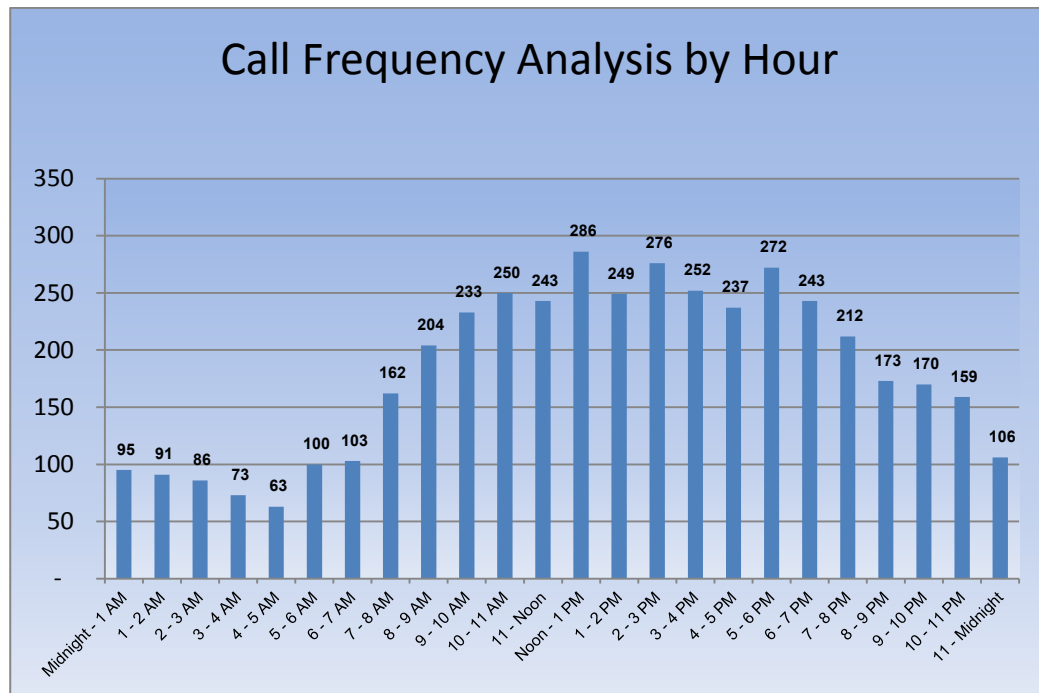
STATISTICAL INFORMATION



Station Location	Total Calls	% to Totals
Station 32	558	15.20%
Station 33	338	9.21%
Station 34	1,477	40.25%
Station 35	626	17.06%
Other Agencies	631	17.19%
Stations Not Recorded	40	1.09%
Total	3,670	100.00%

Source: Department Records Management System, Fiscal Year 2013-14

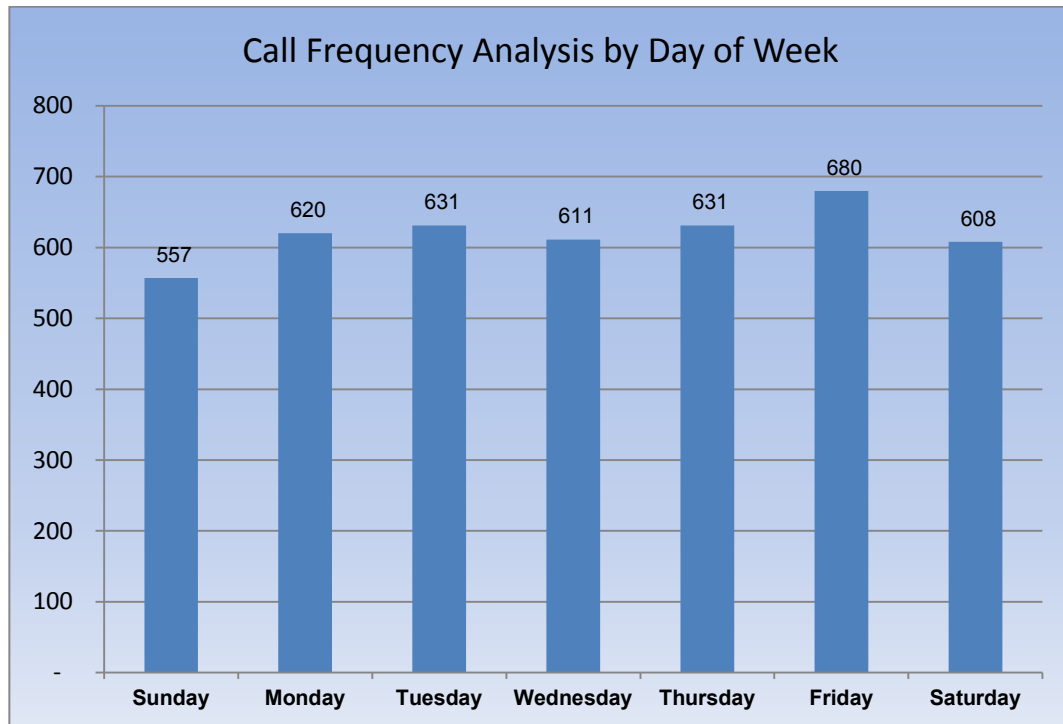
STATISTICAL INFORMATION



<u>Hour</u>	<u>Total Calls</u>	<u>% to Totals</u>
Midnight - 1 AM	95	2.19%
1 - 2 AM	91	2.10%
2 - 3 AM	86	1.98%
3 - 4 AM	73	1.68%
4 - 5 AM	63	1.45%
5 - 6 AM	100	2.31%
6 - 7 AM	103	2.37%
7 - 8 AM	162	3.73%
8 - 9 AM	204	4.70%
9 - 10 AM	233	5.37%
10 - 11 AM	250	5.76%
11 - Noon	243	5.60%
Noon - 1 PM	286	6.59%
1 - 2 PM	249	5.74%
2 - 3 PM	276	6.36%
3 - 4 PM	252	5.81%
4 - 5 PM	237	5.46%
5 - 6 PM	272	6.27%
6 - 7 PM	243	5.60%
7 - 8 PM	212	4.89%
8 - 9 PM	173	3.99%
9 - 10 PM	170	3.92%
10 - 11 PM	159	3.67%
11 - Midnight	106	2.44%
Total	4,338	100.00%

Source: Department Records Management System, Fiscal Year 2013-14

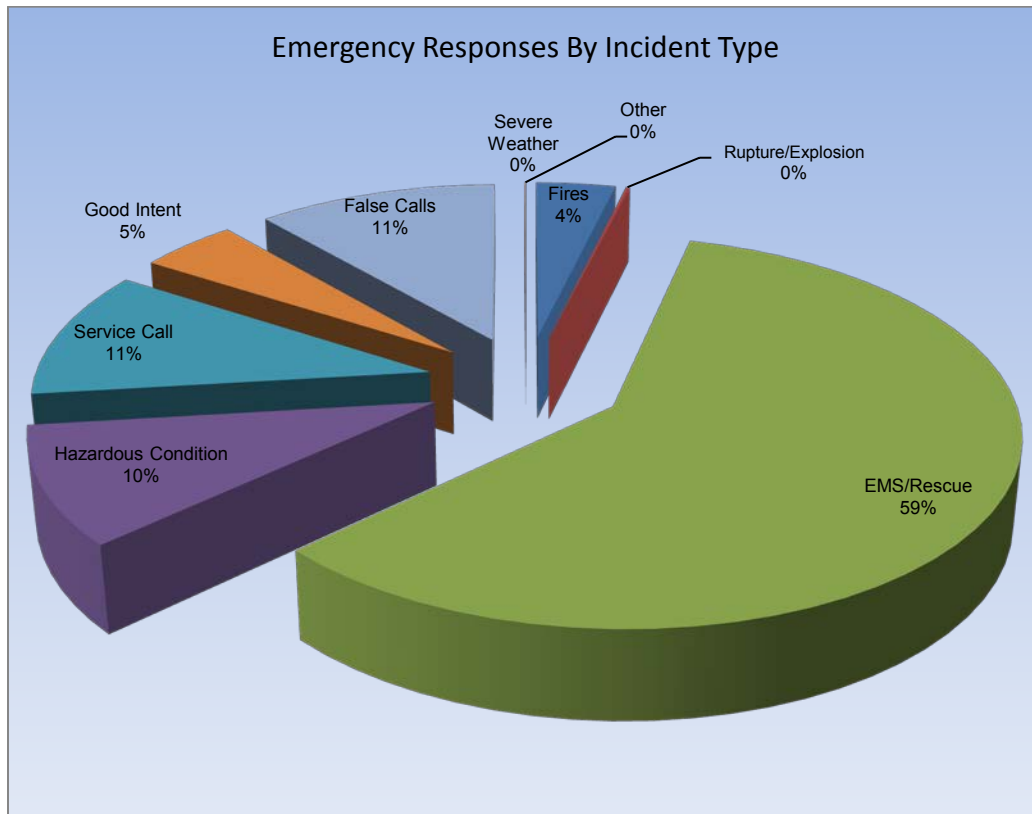
STATISTICAL INFORMATION



<u>Day of Week</u>	<u>Total Calls</u>	<u>% to Totals</u>
Sunday	557	12.84%
Monday	620	14.29%
Tuesday	631	14.55%
Wednesday	611	14.08%
Thursday	631	14.55%
Friday	680	15.68%
Saturday	608	14.02%
Total	4,338	100.00%

Source: Department Records Management System, Fiscal Year 2013-14

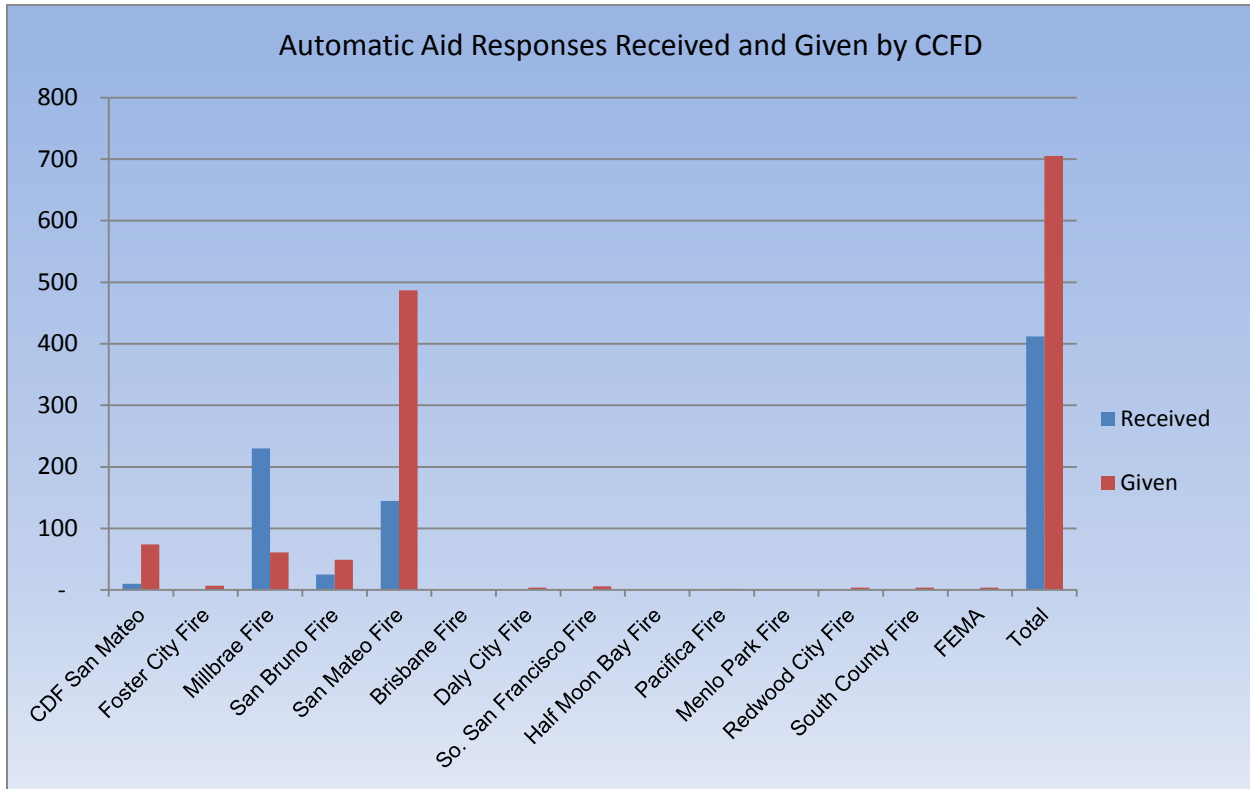
STATISTICAL INFORMATION



<u>Incident Type</u>	<u>Total Responses</u>
Fires	162
Rupture/Explosion	8
EMS/Rescue	2,568
Hazardous Condition	434
Service Call	473
Good Intent	200
False Calls	490
Severe Weather	2
Other	1
Total	4,338

Source: Department Records Management System, Fiscal Year 2013-14

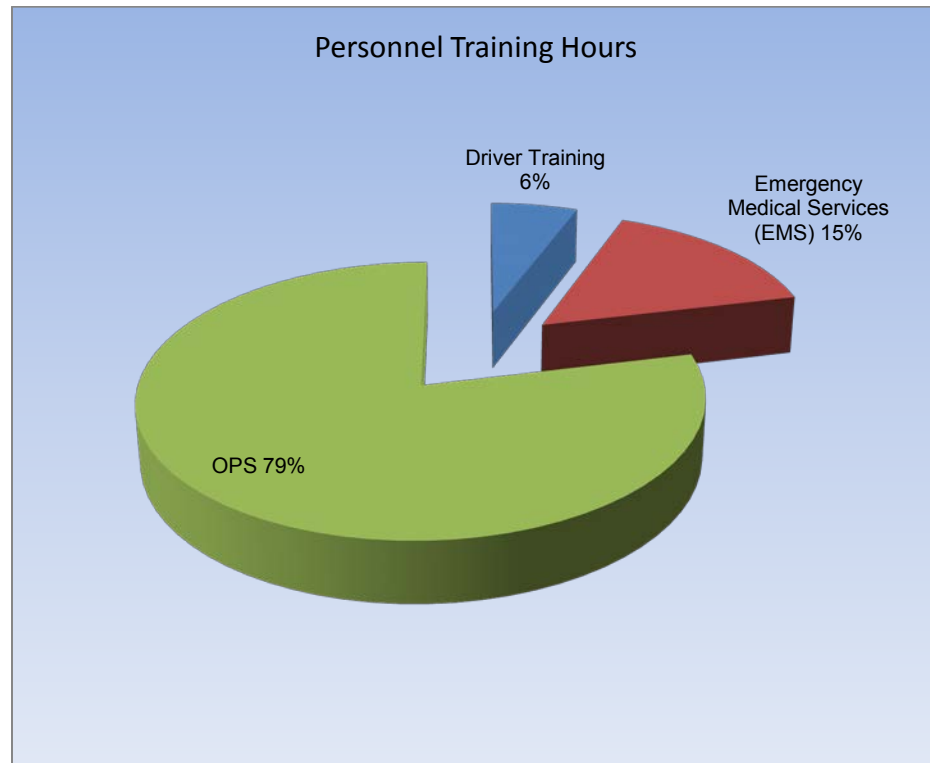
STATISTICAL INFORMATION



<u>Agency</u>	<u>Automatic Aid</u>		<u>Total</u>
	<u>Received</u>	<u>Given</u>	
CDF San Mateo	10	74	84
Foster City Fire	1	7	8
Millbrae Fire	230	61	291
San Bruno Fire	25	49	74
San Mateo Fire	145	487	632
Brisbane Fire	-	1	1
Daly City Fire	-	4	4
So. San Francisco Fire	1	6	7
Half Moon Bay Fire	-	1	1
Pacifica Fire	-	2	2
Menlo Park Fire	-	1	1
Redwood City Fire	-	4	4
South County Fire	-	4	4
FEMA	-	4	4
Total	412	705	1,117

Source: Department Records Management System, Fiscal Year 2013-14

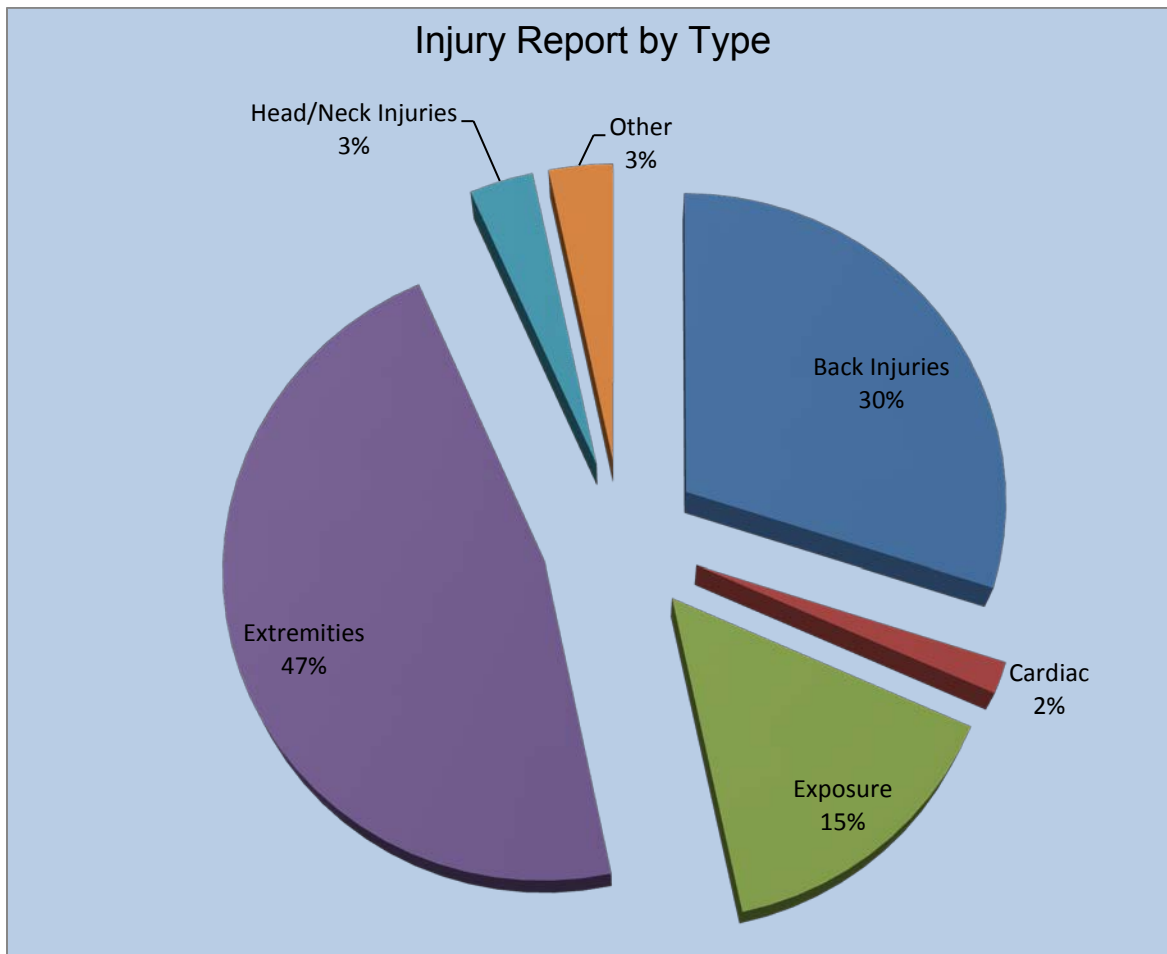
STATISTICAL INFORMATION



<u>Description</u>	<u>Training</u>
Driver Training	585.00
Emergency Medical Services (EMS)	1,572.00
OPS	7,976.00
Total Training Hours	<u>10,133.00</u>

Source: Target Solutions - Department Training Portal, Fiscal Year 2013-14

STATISTICAL INFORMATION



Description	Number	% to Totals
Back Injuries	18	30%
Cardiac	1	2%
Exposure	9	15%
Extremities	28	47%
Head/Neck Injuries	2	3%
Other	2	3%
Total Injuries	60	100%

First Aid Injuries	31	78%
Disability Injuries	9	23%
	40	100%

Source: Department Records Management System, Fiscal Year 2013-14

Reference Materials

Budget Resolution

Master Fee Schedule

Glossary of Terms and Acronyms

RESOLUTION NO. 15-04

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE CENTRAL COUNTY FIRE DEPARTMENT ADOPTING
THE BUDGET FOR FISCAL YEAR 2015-2016**

RESOLVED, by the Board of Directors of the Central County Fire Department, County of San Mateo, State of California that,

WHEREAS, the Joint Powers Agreement establishing the Central County Fire Department became effective April 20, 2004; and

WHEREAS, Section 14A of the Joint Powers Agreement requires that the Department adopt a budget for maintenance and operation costs, and costs of special services in time to allow approval by the Member Agencies prior to June 30th of each year; and

WHEREAS, Section 14B requires the Fire Chief and Chief Administrative Officer to prepare the annual budget for submission to the Board of Directors; and

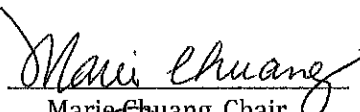
WHEREAS, the combined budget for fiscal year 2015-2016 has been prepared and reviewed by staff; and

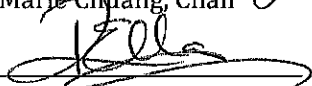
WHEREAS, the combined budget for the Central County Fire Department operations has been submitted and reviewed by the Board of Directors.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of the Central County Fire Department adopts the submitted budget for the operations of the Central County Fire Department for fiscal year 2015-2016

Approved at a regular meeting of the Board of Directors at Hillsborough Town Hall this 8th day of April, 2015

General Fund	\$24,374,761
Joint Training Program Fund	150,557
Capital Project Fund	0
Sub-total	<u>\$24,525,318</u>
Internal Service Fund	2,080,927
GRAND TOTAL	<u><u>\$26,606,245</u></u>

Signed: 
Marie Chuang, Chair

Attest: 
Rubina Ellam, Secretary

I hereby certify that the foregoing is a true and correct copy of Resolution 15-04 adopted by the Board of Directors of the Central County Fire Department at its regular meeting held on the 8th day of April, 2015, by the following vote of the members thereof:

AYES:	Board Members:	<u>Chuang, Benton, Keighran, Brownrigg</u>
NOES:	Board Members:	_____
ABSENT:	Board Members:	_____
ABSTAIN:	Board Members:	_____

MASTER FEE SCHEDULE

CENTRAL COUNTY FIRE DEPARTMENT Master Fee Schedule			
SERVICE	REFERENCE	ADOPTED FY 2014/15	ADOPTED FY 2015/16
Care Facilities Inspection			
Pre-inspection of licensed community care (per hour)	H&S Code §13235	\$160	No Change
Residential Care Facility for Elderly serving 6 or fewer persons – fire inspection enforcement	H&S Code §1569.84	No change	No Change
Residential Care Facility		\$284	No Change
Large Family Day Care		\$150	No Change
Skilled Nursing Facilities		\$551	No Change
Hospital/Institution		\$2,154	No Change
Re-Inspections			
Second re-inspection (fee per inspection)		\$133	No Change
Third and subsequent re-inspection (fee per inspection)		\$335	No Change
Construction Fees			
General Fire & Life Safety Services <ul style="list-style-type: none"> • Consultation & Research • Pre-application meetings & Design Review • Property Survey • General Construction Inspections • Processing, Scheduling, and Record Keeping 		12% of Building Permit fees for Commercial and Multi-Family Residential	No Change
Building or Planning Plan Check Fees (per hour)		\$155	No Change
Expedite Building or Planning Check Fees (per hour with 2 hour minimum)		\$310	No Change
Consultation and Planning (per hour)		\$181	No Change
Alternate Means of Protection Review (per hour)		\$176	No Change
Fire Alarm Systems:			No Change
Permit for Monitoring System		\$160	No Change
Permit for Manual System		\$160	No Change
Permit for Automatic System		\$294	No Change
Permit for combination System		\$425	No Change
Fixed Fire Extinguishing System Permit		\$227	No Change
Standpipe System Permit		\$294	No Change
Storage Tank (above or below ground) Permit		\$160	No Change
Sprinkler Systems			
One or two Family Dwelling Fire Sprinkler System (NFPA 13D) - flat fee including 2 inspections (additional inspections will be charged at the hourly rate of the staff who actually perform each inspection)		\$427	No Change
Fire Pump Permit		\$160	No Change
Multi-Residential or Commercial Fire sprinkler System (NFPA 13 or 13R) Permit – Single Story (incl. T.I.) Permit – Multi-story – flat fee including 2 inspections (additional inspections will be charged at the hourly rate of the staff who actually perform each inspection)		\$695	No Change
Multi-Residential or Commercial Fire sprinkler Remodel or Repair (Sprinkler head relocation/adjustment)		\$160	No Change
Fire Service Line Inspection		\$160	No Change
Miscellaneous Fees and Permits			
Labor Rate for Mechanic Services		\$90	No Change
Vegetation Management Inspection plus 50% of contractor's fee		\$160	No Change

MASTER FEE SCHEDULE

CENTRAL COUNTY FIRE DEPARTMENT Master Fee Schedule			
<u>SERVICE</u>	<u>REFERENCE</u>	<u>ADOPTED FY 2014/15</u>	<u>ADOPTED FY 2015/16</u>
Change of Use Inspection (usually triggered by new business license)		\$169	No Change
Accounts referred to Collection Agencies		+47% of original invoice	No Change
Photographs from investigations		No change	No Change
Fire Incident Reports (not including photographs)		No change	No Change
Work without a construction permit (fees to be determined at Fire Marshal's discretion)		No change	No Change
Emergency Response Costs for Driving under the Influence		Costs according to Personnel Schedule below plus Apparatus cost of \$1,360 as set by State	No Change
False Alarms		\$570 for 3 to 5 and \$1071 for 6 or more	No Change
Hazardous Materials Clean-up/Response		Costs according to Personnel Schedule below plus Apparatus cost of \$1,360 as set by State	No Change
Standby Service			
Firefighter (per hour – minimum of 3 hours)		\$123	No Change
Fire Captain (per hour – minimum of 3 hours)		\$146	No Change
Battalion Chief (per hour – minimum of 3 hours)		\$163	No Change
Engine Company (per hour – minimum of 3 hours plus apparatus costs – per day as set by the State)		\$501 per hour + \$1,360 per day for apparatus	No Change
Personnel Costs (per hour)			
Administration		\$54	No Change
Firefighter		\$123	No Change
Fire Captain		\$146	No Change
Fire Administrative Captain		\$153	No Change
Fire Inspector		\$134	No Change
Battalion Chief		\$163	No Change
Division Chief or Fire Marshal		\$176	No Change
Administrative Support Officer		\$91	No Change
Fire Mechanic		\$143	No Change
Deputy Fire Chief		\$154	No Change
Fire Chief		\$182	No Change
General Permits			
Aerosol Products		\$250	No Change
Amusement Buildings		\$284	No Change
Apartments, Hotels and Motels – 10 or less units		\$181	No Change
Apartments, Hotels and Motels – 11 to 25 units		\$218	No Change
Apartments, Hotels and Motels – 26 or more units		\$308	No Change
Aviation Facilities		\$450	No Change
Battery System		\$450	No Change

MASTER FEE SCHEDULE

CENTRAL COUNTY FIRE DEPARTMENT Master Fee Schedule			
<u>SERVICE</u>	<u>REFERENCE</u>	<u>ADOPTED FY 2014/15</u>	<u>ADOPTED FY 2015/16</u>
Carnivals and Fairs		\$417	No Change
Christmas Tree Lot		\$150	No Change
Combustible Fiber Storage		\$250	No Change
Combustible material Storage		\$250	No Change
Compressed Gasses		\$250	No Change
Commercial Rubbish-Handling Operation		\$250	No Change
Cryogenics		\$250	No Change
Dry Cleaning Plants		\$250	No Change
Dust-Producing Operations		\$250	No Change
Exhibits & Trade Shows – Display Booth		\$250	No Change
Exhibits & Trade Shows – With Open Flame		\$250	No Change
Exhibits & Trade Shows – Display Fuel Powered Equipment		\$250	No Change
Explosives or Blasting Agents		\$450	No Change
Fire Hydrants and Water Control Valves		\$247	No Change
Fireworks		\$450	No Change
Flammable or Combustible Liquids		\$450	No Change
Hazardous Materials		\$450	No Change
High-Piled Combustible Storage – 20,000 square feet or less		\$450	No Change
High-Piled Combustible Storage – more than 20,000 square feet		\$583	No Change
Hot-Work Operations		\$250	No Change
Liquefied Petroleum Gasses		\$450	No Change
Liquid-or gas-fueled Vehicles or Equipment in Assembly Buildings		\$450	No Change
Live Audiences		\$450	No Change
Lumber Yards storing in excess of 100,000 board feet		\$350	No Change
Magnesium Working		\$250	No Change
Motor Vehicle Fuel-Dispensing Stations		\$211	No Change
Open Burning		\$250	No Change
Organic Coating		\$250	No Change
Ovens, Industrial Baking and Drying		\$211	No Change
Parade Floats		\$250	No Change
Places of Assembly		\$475	No Change
Production Facilities		\$417	No Change
Pyrotechnical and Special Effects Material		\$450	No Change
Radioactive Materials		\$250	No Change
Refrigeration Equipment		\$350	No Change
Repair Garage		\$284	No Change
Spraying and Dipping		\$284	No Change
Tents, Canopies, and Temporary Membrane Structures		\$380	No Change
Tire Storage		\$250	No Change
Wood Products		\$250	No Change

BUDGET GLOSSARY AND ACRONYMS

BUDGET TERMS

Accrual Basis of Accounting. Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Appropriation. An authorization made by the Board that permits the Department to incur obligations and to make expenditures of resources.

Assessed Valuation. A value established for real property for use as a basis in levying property taxes. In California, assessed value is established by the County for the secured and unsecured property tax rolls while the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value and property taxes for general purposes cannot exceed 1% of assessed value. This law rolled back values for fiscal 1979 to fiscal 1976 levels and limits increases to a maximum of 2% per year. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is subject to annual reappraisal.

Audit. Prepared by an independent certified public account (CPA). An audit's primary objective is to determine if the Department's financial statements fairly present its financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the Department's internal controls as well as recommending improvements to its financial management practices.

Balanced Budget. A balanced budget in the general fund requires operating revenues to fully cover operating expenditures, including debt service except reserves can be used to fund capital improvement plan projects, or other "one-time" non-recurring expenditures.

A balanced budget for all other governmental funds requires that resources including available individual fund balances, fully cover operating expenditures.

Budget. A financial plan for a specified period of time that matches projected revenues and planned expenditures for fire operations.

Budget Amendment. Pursuant to the Department's budget and fiscal policies, the Board may amend or supplement the budget at any time after it is adopted by majority vote of the members. The Administrative Officer may make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budget Message. Included in the Introduction Section of the budget document, it provides the Board and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Fire Chief.

Budget and Fiscal Policies. General and specific guidelines adopted by the Department that govern budget preparation and administration.

Capital Projects Fund. This fund is used to account for financial resources used in acquiring, building or renovating major capital facilities.

Cash Basis of Accounting. Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

BUDGET GLOSSARY AND ACRONYMS

Department Goals. Provides policy guidance and direction for the objectives to be accomplished during a budget period.

Consumer Price Index (CPI). A measure of inflation in area of consumer products.

Cost-reimbursement Basis. Setting of charges so that costs are systematically recovered on a break-even basis over time.

Department. A major organizational unit of the Department that has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Expenditure. The outflow of funds paid or to be paid for an asset, goods or services regardless of when the invoice is actually paid. This term applies to all funds.

Expenditure Savings. Under the Department's budgeting procedures, staffing cost projections are based on all positions being filled throughout the year. Cost projections for major supply purchases and service contracts are projected on a similar basis. However, costs may be less, due to vacancies and purchase cost-savings. Past experience indicates that actual expenditures are likely to be less than budgeted amounts, due in large part to this costing methodology.

Fiscal Year. The beginning and ending period for recording financial transactions. The Department's fiscal year covers the period from July 1 to June 30.

Fixed Assets. Assets of long-term nature such as land, buildings, machinery furniture and other equipment. The Department has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$2,000.

Fund. Fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The four general fund types used by the Department are: General Fund, Special Revenue, Capital Project and the Internal Service Funds.

Fund Balance. Fund balance is the excess of a fund's assets over its liabilities in a governmental fund while **Net Assets** is the equity associated with the general government's assets and liabilities.

General Fund. The primary operating fund of the Department, all resources that are not accounted for and reported in another fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose. (See Fund)

Generally Accepted Accounting Principles (GAAP). Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Goal. A statement of broad direction, purpose or intent.

Governmental Accounting Standards Board (GASB). Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds. Funds generally used to account for general revenue activities. The Department has three governmental funds: the general fund, special revenue fund and the capital projects fund.

BUDGET GLOSSARY AND ACRONYMS

Interfund Transfers. Flows of assets (such as cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Internal Control. Integrated set of policies and procedures designed to assist management to achieve its goals and objectives. A government's internal control framework must (a) provide a favorable control environment, (b) provide for the continuing assessment of risk, (c) provide for the design, implementation, and maintenance of effective control-related policies and procedures, (d) provide for the effective communication of information, and (e) provide for the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Internal Service Fund. This fund is used to report any activity that provides goods or services to other funds and departments. The Department uses this fund to account for activities related self-insured programs including workers compensation and dental program for fire safety personnel.

Legal Level of Budgetary Control. Level at which the department's management may not reallocate resources without special approval from the Board.

Line-Item Budget. A budget that lists detailed expenditure categories (Salaries, Postage, Utilities, Travel, etc.) separately, along with the amount budgeted for each specified category. The Department presents a program budget in the main budget document as well as a detail line-item budget in the Appendix for use of the departments. The line-item budget is maintained and recorded for financial reporting and control purposes.

Modified Accrual Basis of Accounting. Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Objective. A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program.

Operating Budget. The portion of the budget that pertains to daily operations and delivery of basic governmental services.

Other Post Employment Benefits (OPEB). Post employment benefits other than pension benefits. Other post employment benefits include healthcare benefits and all post employment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Reserve. An account used to indicate that a portion of the fund balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Special Revenue Fund. This fund type is used to account for the proceeds from specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. (See fund)

BUDGET GLOSSARY AND ACRONYMS

ACRONYMS

ALS – Advanced Life Support
BNN – Burlingame Neighborhood Network
CERT – Community Emergency Response Team
CPR – Cardiopulmonary Resuscitation
EOC – Emergency Operations Center
EMS – Emergency Medical Service
EMT – Emergency Medical Technicians
HNN – Hillsborough Neighborhood Network
JPA – Joint Powers Agreement
RIC – Rapid Intervention Crew
USAR – Urban Search and Rescue