



CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) First Quarter Ending September 30, 2020

This financial report summarizes the activities of the Central County Fire Department's General Fund for the fiscal quarter ended July 1, 2020 to September 30, 2020. The General Fund is the primary fund of the Department and accounts for most operating activities.

GENERAL FUND

The General Fund shows a net excess (revenue greater than expenditures) of \$0.3 million for the quarter, and an ending fund balance of \$1 million on September 30, 2020. The Q1 Fund Balance is at a point in time and does not reflect timing differences that occur within the year. The ending Fund balance on June 30, 2021 is still projected to be at budget level. The primary difference in the expenditures as compared to the prior year is the timing of the payment to CalPERS' for the annual UAAL contribution. Last year it was paid in one lump sum in Q1.

GENERAL FUND	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 9/30/20	YTD %	YTD Actual to 9/30/19	\$ Variance CY vs. PY	% Variance CY vs. PY
Revenue	\$29,111,203	\$7,034,140	24%	\$6,637,394	\$396,746	6%
Expenditures	28,341,203	6,449,467	23%	7,460,811	(1,011,344)	-14%
Capital Transfer	950,000	287,500	30%	287,500	-	0%
EXCESS(DEFICIT)	(180,000)	297,173		(1,110,917)	(1,408,090)	
Beginning Fund Balance	733,232	733,232		1,203,793		
Ending Fund Balance	\$553,232	\$1,030,405		\$92,876	\$937,529	

GENERAL FUND REVENUE

General Fund revenues for the first quarter are 24% of budget and are 6% higher when compared to the same period last fiscal year. The increase from last year is primarily due to the increase for the adopted city contributions for 2020-21 as well as timing of strike team and workers' compensation reimbursements. Permitting and license revenue was 7% of budget and 27% below the same period last year. Permitting activity timing varies throughout the year and the Q1 results are not necessarily indicative of a long-term trend.

GENERAL FUND REVENUE	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 9/30/20	YTD %	YTD Actual to 9/30/19	\$ Variance CY vs. PY	% Variance CY vs. PY
Permits and Licenses	\$300,000	\$21,633	7%	\$29,436	(\$7,803)	-27%
Intergovernmental Revenues	27,954,754	6,933,808	25%	6,663,090	270,717	4%
Charges for Services	418,714	22,460	5%	19,686	2,773	14%
Others	437,735	56,240	13%	(74,819)	131,058	-175%
TOTAL	\$29,111,203	\$7,034,140	24%	\$6,637,394	\$396,746	6%



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GENERAL FUND EXPENDITURES

General Fund expenditures are at 23% of budget at the first quarter and 13% below the same period last year. Salaries and benefits are in line with budget but are lower than last year due to timing of payment of CalPERS retirement contributions and timing of workers' compensation contributions to the Self-Insurance Fund. Overtime is at 47% of budget and is attributable to strike team participation in statewide fires (reimbursable) and coverage for special assignments. Materials and services are below budget due to timing of spending. The General Fund expenditures, based on Q1 results, are still projected to be at budget level for the fiscal year 2020-21.

GENERAL FUND EXPENDITURES	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 9/30/20	YTD %	YTD Actual to 9/30/19	\$ Variance CY vs. PY	% Variance CY vs. PY
Salaries & Benefits	\$26,240,254	\$6,098,974	23%	\$7,109,683	(\$1,010,709)	-14%
Materials and Services	2,100,949	350,493	17%	351,128	(635)	0%
Capital Outlay/Reserve	950,000	287,500	30%	287,500	-	0%
TOTAL	\$29,291,203	\$6,736,967	23%	\$7,748,311	(\$1,011,344)	-13%



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DETAILED TABLES: The following table shows the detail line items of General Fund revenue and expenditures.

Central County Fire Department Quarterly Financial Report Q1 FY 2020-21 (July 1, 2020 to September 30, 2020)								
GL Account Number	Budget 2020-21	Actual 2020-21	% to Budget	Actual 2019-20	\$ Variance CY v. PY	% Variance CY v. PY		
REVENUES:								
PERMITS & LICENSES								
Construction Permits	00.320.101	\$ 265,000	\$ 19,657	7%	\$ 23,745	\$ (4,088)	-17%	
Fire Code Permit	00.320.102	35,000	1,976	6%	5,570	(3,594)	-65%	
Penalty Fees	00.320.150	-	-		121	(121)	-100%	
Total Permits & Licenses		300,000	21,633	7%	29,436	(7,803)	-27%	
INTERGOVERNMENTAL REVENUES								
Burlingame	00.330.100	11,892,419	2,973,105	25%	2,870,589	102,516	4%	
Hillsborough	00.330.200	7,928,279	1,982,070	25%	1,913,727	68,343	4%	
Millbrae	00.330.300	7,604,468	1,901,118	25%	1,834,311	66,807	4%	
Sub-total from City Contributions		27,425,166	6,856,293	25%	6,618,627	237,666	4%	
Other Agencies								
ALS JPA	00.341.100	271,236	44,463	16%	44,463	-	0%	
WUI Revenue	00.341.200	140,000	-	0%	-	-		
Joint Training Program	00.342.100	118,352	29,588	25%	-	29,588		
State Grants	00.334.000	-	3,463		-	3,463		
Sub-total from Other Agencies		529,588	77,515	0	44,463	33,051	74%	
Total Intergovernmental Revenues		27,954,754	6,933,808	25%	6,663,090	270,717	4%	
CHARGES FOR SERVICES								
Fire Plan Review	00.340.200	150,000	13,062	9%	13,398	(336)	-3%	
Inspections/Reinspections	00.340.203	100,000	9,315	9%	32,324	(23,009)	-71%	
Fire Flow Inspection	00.340.205	1,182	(146)	-12%	3,609	(3,755)	-104%	
Alternate Means of Protection	00.340.206	2,070	229	11%	876	(647)	-74%	
Licensed Facility Inspection	00.340.207	-	-		5	(5)	-100%	
Other Reimb. Revenue	00.340.220	90,462	-	0%	(31,612)	31,612	-100%	
Station 34 Mechanic Shop	00.342.400	75,000	-	0%	1,087	(1,087)	-100%	
Total Charges for Services		418,714	22,460	5%	19,686	2,773	14%	
OTHERS								
Workers Compensation Reimb	00.340.219	402,000	106,165	26%	87,500	18,665	21%	
Investment Earnings	00.361.100	299	119	40%	101	18	18%	
Strike Team Reimbursement	00.340.300	-	(47,056)		(173,831)	126,775	-73%	
Miscellaneous	00.364.100	35,436	(2,988)	-8%	11,377	(14,364)	-126%	
Imaging/Microfiche Services	00.364.102	-	-		35	(35)	-100%	
Total Others		437,735	56,240	13%	(74,819)	131,058	-175%	
TOTAL REVENUES		\$ 29,111,203	\$ 7,034,140	24%	\$ 6,637,394	\$ 396,746	6%	



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Central County Fire Department
Quarterly Financial Report
Q1 FY 2020-21 (July 1, 2020 to September 30, 2020)

GL Account Number	Budget 2020-21	Actual 2020-21	% to Budget	Actual 2019-20	\$ Variance CY v. PY	% Variance CY v. PY
EXPENDITURES:						
SALARIES & BENEFITS						
Regular Salaries - Safety	00.410.100	\$ 11,219,551	\$ 2,248,707	20%	\$ 2,246,821	\$ 1,886 0%
Regular Salaries - Non Safety	00.410.200	1,159,606	235,049	20%	219,341	15,708 7%
Part-time Salaries	00.420.100	26,000	-	0%	2,717	(2,717) -100%
Overtime:		1,859,000	868,921	47%	682,095	186,826 27%
Miscellaneous	00.430.000	300,000	57,187	19%	194,219	(137,032) -71%
Disability Leave	00.430.100	350,000	148,831	43%	137,993	10,837 8%
Vacation Leave	00.430.200	700,000	182,622	26%	219,276	(36,654) -17%
Sick Leave	00.430.300	240,000	20,423	9%	51,876	(31,452) -61%
Family Sick Leave/Bereavement	00.430.400	125,000	7,478	6%	17,440	(9,962) -57%
Special Assignment	00.430.500	125,000	167,117	134%	29,207	137,910 472%
Shop Mechanic	00.430.600	5,000	-	0%	634	(634) -100%
Strike Team - Reimbursable	00.430.700	-	272,097		29,621	242,476 819%
Reimbursable	00.430.850	14,000	632	5%	1,829	(1,197) -65%
COVID-19 (OT)	00.441.000	-	12,535		-	12,535
COVID-19 (family leave, etc.)	00.440.000	-	12,860		-	12,860
Holiday Pay	00.440.100	549,060	105,318	19%	107,248	(1,931) -2%
FLSA	00.440.200	274,515	57,152	21%	53,459	3,693 7%
Uniform Allowance	00.440.300	70,715	9,410	13%	14,059	(4,649) -33%
Medicare/FICA	00.440.400	192,806	50,170	26%	46,834	3,336 7%
PERS Retirement	00.440.500	5,418,249	1,300,697	24%	3,098,238	(1,797,541) -58%
Health Insurance	00.440.600	1,567,305	387,151	25%	374,000	13,151 4%
Dental Insurance	00.440.700	170,532	64,643	38%	-	64,643
Vision	00.440.800	35,981	16,203	45%	-	16,203
Life Insurance	00.440.900	24,674	4,360	18%	4,275	85 2%
Long-term Disability Insurance	00.441.100	6,314	623	10%	1,500	(878) -58%
Retirement Health Savings	00.441.300	179,058	38,192	21%	32,124	6,068 19%
Technology & Wellness Benefit	00.441.320	9,000	250	3%	1,715	(1,465) -85%
Health Insurance - Retirees	00.441.350	1,343,000	176,785	13%	163,790	12,996 8%
Workers' Compensation	00.441.500	1,939,000	484,750	25%	-	484,750
Vacation Leave Buyout	00.451.100	13,940	26,257	188%	20,527	5,730 28%
Sick Leave Buyout	00.451.200	19,500	16,643	85%	12,500	4,143 33%
Leave Payout upon Retirement	00.451.300	150,000	(6,566)	-4%	20,663	(27,229) -132%
Other Payroll Charges	00.451.400	-	1,400		1,400	-
Admin Leave Buyout	00.451.500	12,448	-	0%	6,376	(6,376) -100%
Total Salaries & Benefits		26,240,254	6,098,974	23%	7,109,683	(1,010,709) -14%



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Q1 FY 2020-21 (July 1, 2020 to September 30, 2020)

GL Account Number	Budget 2020-21	Actual 2020-21	% to Budget	Actual 2019-20	\$ Variance CY v. PY	% Variance CY v. PY
MATERIALS & SERVICES:						
Office Expense	00.510.100	19,540	3,575	18%	3,961	(386) -10%
Expendable Supplies	00.510.400	31,827	11,597	36%	2,901	8,696 300%
Postage Expense	00.510.600	3,713	714	19%	777	(63) -8%
EMS Supplies	00.510.800	15,450	2,103	14%	5,589	(3,486) -62%
Respiratory Equipment Expense	00.511.100	29,700	3,251	11%	394	2,857 726%
Small Tools	00.511.500	87,000	11,070	13%	8,883	2,187 25%
Public Education	00.511.900	10,000	4,235	42%	166	4,069 2454%
Safety Equipment	00.512.300	116,000	10,477	9%	10,491	(14) 0%
Unifrom Supplies	00.512.400	6,180	996	16%	1,767	(771) -44%
Communications	00.512.600	64,890	8,405	13%	15,272	(6,868) -45%
Utilities	00.513.000	97,850	17,229	18%	16,441	788 5%
Building/Grounds/Facilities Maint	00.514.100	150,000	9,761	7%	13,288	(3,528) -27%
Gas, Diesel, Oil	00.514.800	80,628	4,874	6%	9,782	(4,908) -50%
Apparatus Maintenance (CCFD)	00.515.500	160,000	34,163	21%	40,116	(5,954) -15%
Hose and Nozzles	00.515.700	20,000	4,127	21%	138	3,989 2889%
Radio Maintenance	00.515.900	15,500	2,569	17%	438	2,130 486%
Contractual Services	00.516.300	490,837	54,430	11%	44,111	10,319 23%
Legal Services	00.516.350	41,906	2,073	5%	2,383	(310) -13%
Auditing	00.516.500	12,360	-	0%	-	-
Mechanic Shop Service Agreement	00.516.600	69,525	12,596	18%	7,033	5,563 79%
Mechanic Shop- Inventory/Stock	00.516.700	12,000	2,969	25%	4,228	(1,260) -30%
WUI Expenses	00.516.800	75,000	-	0%	3,658	(3,658) -100%
USAR Program	00.516.900	10,000	874	9%	-	874
Dues & Subscriptions	00.517.000	9,389	3,219	34%	3,619	(400) -11%
Travel, Conferences & Meetings	00.517.400	15,000	1,608	11%	3,978	(2,370) -60%
HR (Hiring etc.)	00.517.420	26,780	1,945	7%	4,879	(2,934) -60%
Training & Safety	00.517.800	148,000	4,295	3%	17,979	(13,684) -76%
Emergency Preparedness	00.517.900	35,000	1,498	4%	940	557 59%
CERT Program Expense	00.517.950	-	12,060	-	-	12,060
Wellness & Safety	00.518.200	50,000	1,261	3%	595	666 112%
Weed Abatement	00.518.500	9,425	-	0%	9,150	(9,150) -100%
Liability, Property, Other Ins	00.518.900	97,909	112,026	114%	95,583	16,443 17%
Computer, Telephone & Other IT	00.519.300	50,000	13,935	28%	21,389	(7,454) -35%
Mobile Technology	00.519.400	5,000	905	18%	-	905
Miscellaneous	00.520.400	14,540	(5,457)	-38%	1,198	(6,655) -556%
COVID Expense	00.520.401	20,000	1,115	6%	-	1,115
Total Materials and Services		2,100,949	350,493	17%	351,128	(635) 0%
TOTAL OPERATIONS COST		28,341,203	6,449,467	23%	7,460,811	(1,011,344) -14%



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	<u>GL Account Number</u>	<u>Budget 2020-21</u>	<u>Actual 2020-21</u>	<u>% to Budget</u>	<u>Actual 2019-20</u>	<u>\$ Variance CY v. PY</u>	<u>% Variance CY v. PY</u>
CAPITAL TRANSFERS:							
Transfer to Capital Project	00.710.100	-	50,000		50,000	-	
Transfer to Vehicle Replacement	00.710.200	950,000	237,500	25%	237,500	-	
Total Capital Outlay/Reserve		950,000	287,500	30%	287,500	-	
TOTAL INCLUDING CAPITAL		\$ 29,291,203	\$ 6,736,967	23%	\$ 7,748,311	\$ (1,011,344)	-13%