



CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Second Quarter Ending December 31, 2020

This financial report summarizes the activities of the Central County Fire Department's General Fund for the fiscal quarter July 1, 2020 to December 31, 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 deficit (expenditures greater than revenue) of \$76k for the quarter, and an ending fund balance of \$657k million on December 31, 2020. The ending Fund balance on June 30, 2021 is still projected to be at budget level. The decrease in the expenditures as compared to the last 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 12/31/20	YTD %	YTD Actual to 12/31/19	\$ Variance CY vs. PY	% Variance CY vs. PY
Revenue	\$29,111,203	\$14,227,146	49%	\$13,631,333	\$595,813	4%
Expenditures	28,341,203	13,828,044	49%	14,417,050	(589,007)	-4%
Capital Transfer	950,000	475,000	50%	575,000	100,000	17%
EXCESS (DEFICIT)	(180,000)	(75,898)		(1,360,717)	(1,284,819)	
Beginning Fund Balance	733,232	733,232		1,203,793		
Ending Fund Balance	\$553,232	\$657,334		(\$156,924)	\$814,258	

GENERAL FUND REVENUE

General Fund revenues for the second quarter are 49% of budget and are 4% higher when compared to the same period last fiscal year. The increase from last year is primarily due to the increased city contributions in the adopted FY 2020-21 budget as well as timing of strike team reimbursements. Permitting and license revenue is 18% of budget and 23% below the same period last year. Service Charges are 13% of budget and 38% below as compared to prior year. Permitting and Service charges activity timing varies throughout the year.

GENERAL FUND REVENUE	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 12/31/20	YTD %	YTD Actual to 12/31/19	\$ Variance CY vs. PY	% Variance CY vs. PY
Permits and Licenses	\$300,000	\$54,842	18%	\$71,470	(\$16,628)	-23%
Intergovernmental Revenues	27,954,754	13,925,391	50%	13,407,588	517,802	4%
Charges for Services	418,714	52,985	13%	85,750	(32,765)	-38%
Others	437,735	193,928	44%	66,524	127,404	192%
TOTAL	\$29,111,203	\$14,227,146	49%	\$13,631,333	\$595,813	4%



CENTRAL COUNTY FIRE DEPARTMENT
2020-21 Quarterly Financial Report (Unaudited)
Second Quarter Ending December 31, 2020

GENERAL FUND EXPENDITURES

General Fund expenditures are in line with budget and 5% below the same period last year. Salaries and benefits are in line with budget and 4% below when compared to last year due to timing of payment of CalPERS retirement contributions. Overtime is at 97% of budget and is attributable to strike team participation in statewide fires (reimbursable) and coverage for special assignments. Materials and services are 34% of budget due to timing of spending.

GENERAL FUND EXPENDITURES	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 12/31/20	YTD %	YTD Actual to 12/31/19	\$ Variance CY vs. PY	% Variance CY vs. PY
Salaries & Benefits	\$26,240,254	\$13,105,795	50%	\$13,710,430	(\$604,635)	-4%
Materials and Services	2,100,949	722,249	34%	706,620	15,629	2%
Capital Outlay/Reserve	950,000	475,000	50%	575,000	(100,000)	-17%
TOTAL	\$29,291,203	\$14,303,044	49%	\$14,992,050	(\$689,007)	-5%



CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Second Quarter Ending December 31, 2020

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

Central County Fire Department Quarterly Financial Report Q2 FY 2020-21 (July 1, 2020 to December 31, 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	\$ 51,393	19%	\$ 59,275	\$ (7,882)	-13%	
Fire Code Permit	00.320.102	35,000	3,449	10%	12,049	(8,600)	-71%	
Penalty Fees	00.320.150	-	-		146	(146)	-100%	
Total Permits & Licenses		300,000	54,842	18%	71,470	(16,628)	-23%	
INTERGOVERNMENTAL REVENUES								
Burlingame	00.330.100	11,892,419	5,946,210	50%	5,741,178	205,032	4%	
Hillsborough	00.330.200	7,928,279	3,964,140	50%	3,827,454	136,686	4%	
Millbrae	00.330.300	7,604,468	3,802,236	50%	3,668,622	133,614	4%	
Sub-total from City Contributions		27,425,166	13,712,586	50%	13,237,254	475,332	4%	
Other Agencies								
ALS JPA	00.341.100	271,236	133,390	49%	111,158	22,232	20%	
WUI Revenue	00.341.200	140,000	-	0%	-	-		
Joint Training Program	00.342.100	118,352	59,176	50%	59,176	-	0%	
State Grants	00.334.000	-	20,239		-	20,239		
Sub-total from Other Agencies		529,588	212,805	40%	170,334	42,470	25%	
Total Intergovernmental Revenues		27,954,754	13,925,391	50%	13,407,588	517,802	4%	
CHARGES FOR SERVICES								
Fire Plan Review	00.340.200	150,000	34,256	23%	30,629	3,627	12%	
Inspections/ReInspections	00.340.203	100,000	16,799	17%	53,391	(36,592)	-69%	
After Business Hours/Unsched	00.340.204	-	-		369	(369)	-100%	
Fire Flow Inspection	00.340.205	1,182	412	35%	15,525	(15,113)	-97%	
Alternate Means of Protection	00.340.206	2,070	229	11%	2,325	(2,096)	-90%	
Licensed Facility Inspection	00.340.207	-	-		5	(5)	-100%	
Other Reimb. Revenue	00.340.220	90,462	914	1%	(17,581)	18,494	-105%	
Station 34 Mechanic Shop	00.342.400	75,000	375	1%	1,087	(712)	-65%	
Total Charges for Services		418,714	52,985	13%	85,750	(32,765)	-38%	
OTHERS								
Workers Compensation Reimb	00.340.219	402,000	206,665	51%	175,000	31,665	18%	
Investment Earnings	00.361.100	299	224	75%	204	19	9%	
Strike Team Reimbursement	00.340.300	-	(12,416)		(127,953)	115,538	-90%	
Miscellaneous	00.364.100	35,436	(545)	-2%	19,178	(19,723)	-103%	
Imaging/Microfiche Services	00.364.102	-	-		95	(95)	-100%	
Total Others		437,735	193,928	44%	66,524	127,404	192%	
TOTAL REVENUES		\$ 29,111,203	\$ 14,227,146	49%	\$ 13,631,333	\$ 595,813	4%	



CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Second Quarter Ending December 31, 2020

**Central County Fire Department
Quarterly Financial Report
Q2 FY 2020-21 (July 1, 2020 to December 31, 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	\$ 5,201,927	46%	\$ 5,129,096	\$ 72,831 1%
Regular Salaries - Non Safety	00.410.200	1,159,606	540,927	47%	497,582	43,345 9%
Part-time Salaries	00.420.100	26,000	-	0%	2,994	(2,994) -100%
Overtime:		1,859,000	1,798,565	97%	1,686,740	111,825 7%
Miscellaneous	00.430.000	300,000	169,850	57%	572,557	(402,706) -70%
Disability Leave	00.430.100	350,000	214,496	61%	315,264	(100,768) -32%
Vacation Leave	00.430.200	700,000	396,444	57%	448,393	(51,948) -12%
Sick Leave	00.430.300	240,000	50,179	21%	113,440	(63,261) -56%
Family Sick Leave/Bereavement	00.430.400	125,000	17,204	14%	39,408	(22,204) -56%
Special Assignment	00.430.500	125,000	337,204	270%	111,178	226,027 203%
Shop Mechanic	00.430.600	5,000	822	16%	1,562	(740) -47%
Strike Team - Reimbursable	00.430.700	-	572,965		78,813	494,152 627%
Reimbursable	00.430.850	14,000	1,607	11%	6,126	(4,518) -74%
COVID-19 (OT)	00.441.000	-	37,793		-	37,793
COVID-19 (family leave, etc.)	00.440.000	-	35,104		-	35,104
Holiday Pay	00.440.100	549,060	242,792	44%	240,962	1,831 1%
FLSA	00.440.200	274,515	125,890	46%	120,316	5,574 5%
Uniform Allowance	00.440.300	70,715	24,992	35%	31,741	(6,749) -21%
Medicare/FICA	00.440.400	192,806	114,041	59%	107,029	7,012 7%
PERS Retirement	00.440.500	5,418,249	2,689,904	50%	3,652,984	(963,079) -26%
Health Insurance	00.440.600	1,567,305	772,846	49%	738,537	34,308 5%
Dental Insurance	00.440.700	170,532	49,070	29%	75,651	(26,581) -35%
Vision	00.440.800	35,981	14,165	39%	13,662	504 4%
Life Insurance	00.440.900	24,674	6,279	25%	8,545	(2,266) -27%
Long-term Disability Insurance	00.441.100	6,314	1,870	30%	3,090	(1,220) -39%
Retirement Health Savings	00.441.300	179,058	83,092	46%	72,499	10,593 15%
Technology & Wellness Benefit	00.441.320	9,000	3,234	36%	12,690	(9,456) -75%
Health Insurance - Retirees	00.441.350	1,343,000	349,770	26%	321,779	27,991 9%
Workers' Compensation	00.441.500	1,939,000	969,500	50%	900,000	69,500 8%
Vacation Leave Buyout	00.451.100	13,940	26,257	188%	25,209	1,048 4%
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	13,334	9%	20,663	(7,329) -35%
Other Payroll Charges	00.451.400	-	2,996		1,400	1,596 114%
Admin Leave Buyout	00.451.500	12,448	22,597	182%	34,763	(12,166) -35%
Total Salaries & Benefits		26,240,254	13,105,795	50%	13,710,430	(604,635) -4%



CENTRAL COUNTY FIRE DEPARTMENT

2020-21 Quarterly Financial Report (Unaudited)

Second Quarter Ending December 31, 2020

Central County Fire Department Quarterly Financial Report Q2 FY 2020-21 (July 1, 2020 to December 31, 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	7,050	36%	12,191	(5,142)	-42%
Expendable Supplies	00.510.400	31,827	23,143	73%	17,935	5,208	29%
Postage Expense	00.510.600	3,713	972	26%	1,325	(353)	-27%
EMS Supplies	00.510.800	15,450	9,050	59%	9,335	(284)	-3%
Respiratory Equipment Expense	00.511.100	29,700	11,218	38%	705	10,513	1492%
Small Tools	00.511.500	87,000	28,432	33%	15,528	12,904	83%
Public Education	00.511.900	10,000	4,235	42%	231	4,004	1731%
Safety Equipment	00.512.300	116,000	35,766	31%	40,690	(4,924)	-12%
Uniform Supplies	00.512.400	6,180	1,455	24%	4,958	(3,503)	-71%
Communications	00.512.600	64,890	20,812	32%	28,327	(7,515)	-27%
Utilities	00.513.000	97,850	42,863	44%	40,455	2,408	6%
Building/Grounds/Facilities Maint	00.514.100	150,000	30,524	20%	36,224	(5,701)	-16%
Gas, Diesel, Oil	00.514.800	80,628	26,198	32%	21,441	4,756	22%
Apparatus Maintenance (CCFD)	00.515.500	160,000	90,181	56%	67,014	23,167	35%
Hose and Nozzles	00.515.700	20,000	7,784	39%	138	7,646	5537%
Radio Maintenance	00.515.900	15,500	4,615	30%	878	3,737	426%
Contractual Services	00.516.300	490,837	127,261	26%	112,227	15,034	13%
Legal Services	00.516.350	41,906	10,552	25%	8,256	2,296	28%
Auditing	00.516.500	12,360	12,000	97%	11,360	640	
Mechanic Shop Service Agreement	00.516.600	69,525	17,147	25%	16,047	1,100	7%
Mechanic Shop- Inventory/Stock	00.516.700	12,000	5,710	48%	4,785	925	19%
WUI Expenses	00.516.800	75,000	1,882	3%	13,977	(12,095)	-87%
USAR Program	00.516.900	10,000	2,836	28%	-	2,836	
Dues & Subscriptions	00.517.000	9,389	8,298	88%	6,211	2,087	34%
Travel, Conferences & Meetings	00.517.400	15,000	7,477	50%	11,905	(4,428)	-37%
HR (Hiring etc.)	00.517.420	26,780	3,989	15%	17,649	(13,660)	-77%
Training & Safety	00.517.800	148,000	9,422	6%	53,735	(44,312)	-82%
Emergency Preparedness	00.517.900	35,000	3,657	10%	2,378	1,278	54%
CERT Program Expense	00.517.950	-	15,903		-	15,903	
Wellness & Safety	00.518.200	50,000	1,981	4%	1,305	677	52%
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	28,651	57%	37,257	(8,606)	-23%
Mobile Technology	00.519.400	5,000	1,773	35%	-	1,773	
Miscellaneous	00.520.400	14,540	575	4%	7,421	(6,846)	-92%
COVID Expense	00.520.401	20,000	6,810	34%	-	6,810	
Total Materials and Services	2,100,949	722,249	34%	706,620	15,629	2%	
TOTAL OPERATIONS COST	28,341,203	13,828,044	49%	14,417,050	(589,007)	-4%	



CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Second Quarter Ending December 31, 2020

Central County Fire Department Quarterly Financial Report Q2 FY 2020-21 (July 1, 2020 to December 31, 2020)							
GL Account Number	Budget 2020-21	Actual 2020-21	% to Budget	Actual 2019-20	\$ Variance CY v. PY	% Variance CY v. PY	
CAPITAL TRANSFERS:							
Transfer to Capital Project	00.710.100	-		100,000	(100,000)	-100%	
Transfer to Vehicle Replacement	00.710.200	950,000	475,000	50%	475,000	-	0%
Total Capital Outlay/Reserve	950,000	475,000	50%	575,000	(100,000)	-17%	
TOTAL INCLUDING CAPITAL	\$ 29,291,203	\$ 14,303,044	49%	\$ 14,992,050	\$ (689,007)	-5%	