



CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Third Quarter Ending March 31, 2021

This financial report summarizes the activities of the Central County Fire Department's General Fund for the fiscal year-to-date March 31, 2021. 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 \$326k for the quarter, and an ending fund balance of \$1.0 million on March 31, 2021.

GENERAL FUND	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 03/31/21	YTD %	YTD Actual to 03/31/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Revenue	\$29,111,203	\$21,513,230	74%	\$20,544,505	\$968,725	5%
Expenditures	28,341,203	20,474,028	72%	20,231,967	242,061	1%
Capital Transfer	950,000	712,500	75%	862,500	150,000	17%
EXCESS (DEFICIT)	(180,000)	326,702		(549,962)	(876,664)	
Beginning Fund Balance	733,232	733,232		1,203,793		
Ending Fund Balance	\$553,232	\$1,059,934		\$653,831	\$406,103	

GENERAL FUND REVENUE

General Fund revenues for the third quarter are 74% of budget and are 5% 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. Permitting and license revenue is 40% of budget and 16% above the same period last year, primary attributable from construction permits. Service Charges are 46% of budget and 84% above as compared to prior year due to the increase in inspection service charges. 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 03/31/21	YTD %	YTD Actual to 03/31/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Permits and Licenses	\$300,000	\$120,743	40%	\$103,686	\$17,057	16%
Intergovernmental Revenues	27,954,754	20,902,067	75%	20,125,260	776,807	4%
Charges for Services	418,714	194,343	46%	105,651	88,693	84%
Others	437,735	296,077	68%	209,909	86,169	41%
TOTAL	\$29,111,203	\$21,513,230	74%	\$20,544,505	\$968,725	5%

Other details:

- Wildland Urban Interface (WUI) revenue received through Q3 is \$24k on a budget of \$140k. The program is on track to meet budget by June 30.
- Grant revenue of \$20k was received for the CERBT grant program.
- Station 24 mechanic shop revenue is at 14% of budget due to lower activity level through Q3.



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GENERAL FUND EXPENDITURES

General Fund expenditures are in line with budget and similarly equivalent to the same period last year. Salaries and benefits are in line with budget and 1% above when compared to last year. Overtime is at 124% of budget and is attributable to strike team participation in statewide fires (reimbursable) and coverage for special assignments. Materials and services are 59% of budget due to timing of spending. Capital Outlay/Reserve is based on budget.

GENERAL FUND EXPENDITURES	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 03/31/21	YTD %	YTD Actual to 03/31/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Salaries & Benefits	\$26,240,254	\$19,225,941	73%	\$19,060,356	\$165,586	1%
Materials and Services	2,100,949	1,248,087	59%	1,171,612	76,475	7%
Capital Outlay/Reserve	950,000	712,500	75%	862,500	(150,000)	-17%
TOTAL	\$29,291,203	\$21,186,528	72%	\$21,094,467	\$92,061	0%

Other details:

- Retiree health insurance is at 40% of budget (\$533k v. \$1.343m) through Q3 due to timing of Section 115 OPEB trust payment that occurs in June each year.
- Property and Liability Insurance rate increased 15.7% as compared to the prior year due to the tight insurance market.



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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 Q3 FY 2020-21 (July 1, 2020 to March 31, 2021)							
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	\$ 116,553	44%	\$ 89,507	\$ 27,046	30%
Fire Code Permit	00.320.102	35,000	4,133	12%	13,996	(9,863)	-70%
Penalty Fees	00.320.150	-	58		184	(126)	-69%
Total Permits & Licenses		300,000	120,743	40%	103,686	17,057	16%
INTERGOVERNMENTAL REVENUES							
Burlingame	00.330.100	11,892,419	8,919,315	75%	8,611,767	307,548	4%
Hillsborough	00.330.200	7,928,279	5,946,210	75%	5,741,181	205,029	4%
Millbrae	00.330.300	7,604,468	5,703,354	75%	5,502,933	200,421	4%
Sub-total from City Contributions		27,425,166	20,568,879	75%	19,855,881	712,998	4%
Other Agencies							
ALS JPA	00.341.100	271,236	200,085	74%	177,853	22,232	13%
WUI Revenue	00.341.200	140,000	24,100	17%	-	24,100	
Joint Training Program	00.342.100	118,352	88,764	75%	88,764	-	0%
State Grants	00.334.000	-	20,239		2,761	17,477	
Sub-total from Other Agencies		529,588	333,188	63%	269,379	63,809	24%
Total Intergovernmental Revenues		27,954,754	20,902,067	75%	20,125,260	776,807	4%
CHARGES FOR SERVICES							
Special Fire Service	00.340.100	-	-		127	(127)	
Fire Plan Review	00.340.200	150,000	66,317	44%	49,475	16,842	34%
Inspections/Reinspections	00.340.203	100,000	113,942	114%	65,078	48,864	75%
After Business Hours/Unsched	00.340.204	-	-		369	(369)	-100%
Fire Flow Inspection	00.340.205	1,182	1,075	91%	1,586	(512)	-32%
Alternate Means of Protection	00.340.206	2,070	458	22%	1,586	(1,128)	-71%
Licensed Facility Inspection	00.340.207	-	-		5	(5)	-100%
Other Reimb. Revenue	00.340.220	90,462	1,847	2%	(13,922)	15,769	-113%
Station 34 Mechanic Shop	00.342.400	75,000	10,705	14%	1,347	9,358	695%
Total Charges for Services		418,714	194,343	46%	105,651	88,693	84%
OTHERS							
Workers Compensation Reimb	00.340.219	402,000	307,165	76%	262,500	44,665	17%
Investment Earnings	00.361.100	299	314	105%	336	(22)	-7%
Strike Team Reimbursement	00.340.300	-	(12,416)		(81,867)	69,451	-85%
Miscellaneous	00.364.100	35,436	1,014	3%	28,800	(27,786)	-96%
Imaging/Microfiche Services	00.364.102	-	-		140	(140)	-100%
Total Others		437,735	296,077	68%	209,909	86,169	41%
TOTAL REVENUES		\$29,111,203	\$21,513,230	74%	\$20,544,505	\$ 968,725	5%



CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Third Quarter Ending March 31, 2021

Central County Fire Department Quarterly Financial Report Q3 FY 2020-21 (July 1, 2020 to March 31, 2021)							
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	\$ 7,687,706	69%	\$ 7,576,454	\$ 111,253	1%
Regular Salaries - Non Safety	00.410.200	1,159,606	808,787	70%	739,367	69,420	9%
Part-time Salaries	00.420.100	26,000	6,888	26%	2,994	3,894	130%
Overtime:		1,859,000	2,307,520	124%	2,377,853	(70,333)	-3%
Miscellaneous	00.430.000	300,000	227,847	76%	851,526	(623,679)	-73%
Disability Leave	00.430.100	350,000	271,810	78%	447,231	(175,422)	-39%
Vacation Leave	00.430.200	700,000	636,552	91%	622,410	14,142	2%
Sick Leave	00.430.300	240,000	92,375	38%	162,744	(70,370)	-43%
Family Sick Leave/Bereavement	00.430.400	125,000	39,179	31%	69,406	(30,227)	-44%
Special Assignment	00.430.500	125,000	367,624	294%	137,637	229,987	167%
Shop Mechanic	00.430.600	5,000	2,372	47%	1,562	810	52%
Strike Team - Reimbursable	00.430.700	-	587,433		78,813	508,621	645%
Reimbursable	00.430.850	14,000	1,607	11%	6,523	(4,916)	-75%
COVID-19 (OT)	00.441.000	-	80,720		-	80,720	
COVID-19 (family leave, etc.)	00.440.000	-	61,417		-	61,417	
Holiday Pay	00.440.100	549,060	360,090	66%	351,374	8,715	2%
FLSA	00.440.200	274,515	184,539	67%	175,522	9,018	5%
Uniform Allowance	00.440.300	70,715	40,346	57%	46,635	(6,289)	-13%
Medicare/FICA	00.440.400	192,806	164,802	85%	158,308	6,494	4%
PERS Retirement	00.440.500	5,418,249	4,005,563	74%	4,128,792	(123,230)	-3%
Health Insurance	00.440.600	1,567,305	1,184,673	76%	1,112,895	71,778	6%
Dental Insurance	00.440.700	170,532	117,646	69%	113,476	4,170	4%
Vision	00.440.800	35,981	26,458	74%	20,492	5,966	29%
Life Insurance	00.440.900	24,674	13,512	55%	12,640	872	7%
Long-term Disability Insurance	00.441.100	6,314	3,915	62%	10,312	(6,397)	-62%
Retirement Health Savings	00.441.300	179,058	121,422	68%	106,930	14,492	14%
Technology & Wellness Benefit	00.441.320	9,000	3,484	39%	12,690	(9,206)	-73%
Health Insurance - Retirees	00.441.350	1,343,000	533,820	40%	489,787	44,033	9%
Workers' Compensation	00.441.500	1,939,000	1,454,250	75%	1,350,000	104,250	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	67,608	45%	185,739	(118,131)	-64%
Other Payroll Charges	00.451.400	-	5,996		15,623	(9,627)	-62%
Admin Leave Buyout	00.451.500	12,448	22,597	182%	34,763	(12,166)	-35%
Total Salaries & Benefits		26,240,254	19,225,941	73%	19,060,356	165,586	1%



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Central County Fire Department Quarterly Financial Report

Q3 FY 2020-21 (July 1, 2020 to March 31, 2021)

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	11,569	59%	20,162	(8,593) -43%
Expendable Supplies	00.510.400	31,827	33,474	105%	33,329	146 0%
Postage Expense	00.510.600	3,713	1,689	46%	2,114	(425) -20%
EMS Supplies	00.510.800	15,450	13,159	85%	12,665	494 4%
Respiratory Equipment Expense	00.511.100	29,700	18,764	63%	2,173	16,591 763%
Special Department Expense	00.511.200	-	(135)	-	(135)	-
Small Tools	00.511.500	87,000	34,334	39%	21,895	12,439 57%
Public Education	00.511.900	10,000	4,235	42%	1,123	3,112 277%
Safety Equipment	00.512.300	116,000	48,848	42%	63,504	(14,656) -23%
Uniform Supplies	00.512.400	6,180	2,688	43%	10,037	(7,349) -73%
Communications	00.512.600	64,890	32,667	50%	38,066	(5,399) -14%
Utilities	00.513.000	97,850	69,854	71%	58,475	11,378 19%
Building/Grounds/Facilities Maint	00.514.100	150,000	50,885	34%	59,762	(8,877) -15%
Gas, Diesel, Oil	00.514.800	80,628	38,706	48%	41,489	(2,783) -7%
Apparatus Maintenance (CCFD)	00.515.500	160,000	115,275	72%	113,192	2,083 2%
Hose and Nozzles	00.515.700	20,000	7,784	39%	1,781	6,003 337%
Radio Maintenance	00.515.900	15,500	5,274	34%	1,671	3,603 216%
Contractual Services	00.516.300	490,837	396,408	81%	286,891	109,517 38%
Legal Services	00.516.350	41,906	14,861	35%	16,369	(1,508) -9%
Auditing	00.516.500	12,360	12,920	105%	12,560	360
Mechanic Shop Service Agreement	00.516.600	69,525	24,814	36%	34,546	(9,732) -28%
Mechanic Shop- Inventory/Stock	00.516.700	12,000	9,284	77%	4,905	4,379 89%
WUI Expenses	00.516.800	75,000	6,913	9%	21,911	(14,998) -68%
USAR Program	00.516.900	10,000	7,212	72%	-	7,212
Dues & Subscriptions	00.517.000	9,389	9,898	105%	8,962	936 10%
Travel, Conferences & Meetings	00.517.400	15,000	7,931	53%	15,105	(7,174) -47%
HR (Hiring etc.)	00.517.420	26,780	9,969	37%	42,640	(32,671) -77%
Training & Safety	00.517.800	148,000	19,392	13%	74,231	(54,839) -74%
Emergency Preparedness	00.517.900	35,000	4,244	12%	2,597	1,646 63%
CERT Program Expense	00.517.950	-	65,733	-	-	65,733
Wellness & Safety	00.518.200	50,000	2,164	4%	3,575	(1,411) -39%
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	39,735	79%	46,513	(6,779) -15%
Mobile Technology	00.519.400	5,000	2,854	57%	-	2,854
Miscellaneous	00.520.400	14,540	4,941	34%	14,635	(9,694) -66%
COVID Expense	00.520.401	20,000	7,718	39%	-	7,718
Total Materials and Services		2,100,949	1,248,087	59%	1,171,612	76,475 7%
TOTAL OPERATIONS COST		28,341,203	20,474,028	72%	20,231,967	242,061 1%



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Central County Fire Department Quarterly Financial Report Q3 FY 2020-21 (July 1, 2020 to March 31, 2021)						
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	-		150,000	(150,000)	-100%
Transfer to Vehicle Replacement	00.710.200	950,000	75%	712,500	-	0%
Total Capital Outlay/Reserve	950,000	712,500	75%	862,500	(150,000)	-17%
TOTAL INCLUDING CAPITAL	\$ 29,291,203	\$ 21,186,528	72%	\$ 21,094,467	\$ 92,061	0%