



## CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Year Ending June 30, 2021

This financial report summarizes the activities of the Central County Fire Department's General Fund for the fiscal year-to-date June 30, 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 \$172k for the year end, and an ending fund balance of \$0.9 million on June 30, 2021. The fund balance includes cash flow timing differences for strike team reimbursements which are accrued at fiscal year-end whereby actual cash received may be several quarters in the future.

GENERAL FUND	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 06/30/21	YTD %	YTD Actual to 06/30/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Revenue	\$29,111,203	\$29,983,134	103%	\$28,468,388	\$1,514,746	5%
Expenditures	28,341,203	28,860,977	102%	27,788,948	1,072,029	4%
Capital Transfer	950,000	950,000	100%	1,150,000	200,000	17%
EXCESS (DEFICIT)	(180,000)	172,156		(470,561)	(642,717)	
Beginning Fund Balance	733,232	733,232		1,203,793		
Ending Fund Balance	\$553,232	\$905,388		\$733,232	\$172,156	

### GENERAL FUND REVENUE

General Fund revenues for the fiscal year are \$872k (3%) higher than budget and are 5% higher when compared to the same period last fiscal year, primarily driven by strike team reimbursements.

GENERAL FUND REVENUE	FISCAL YEAR 2020-21			FISCAL YEAR 2019-20		
	Annual Budget	YTD Actual to 06/30/21	YTD %	YTD Actual to 06/30/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Permits and Licenses	\$300,000	\$203,205	68%	\$350,794	(\$147,589)	-42%
Intergovernmental Revenues	27,954,754	27,964,051	100%	26,869,085	1,094,965	4%
Charges for Services	418,714	516,983	123%	332,087	184,896	56%
Others	437,735	1,298,895	297%	916,421	382,473	42%
<b>TOTAL</b>	<b>\$29,111,203</b>	<b>\$29,983,134</b>	<b>103%</b>	<b>\$28,468,388</b>	<b>\$1,514,746</b>	<b>5%</b>

Other details:

- Permits and Licenses - Permitting and license revenue is \$97k short of budget and 42% below the same period last year, primary attributable to a decrease of construction permits in Millbrae and Burlingame.
- Intergovernmental Revenues – This category includes the budgeted city contributions, ALS JPA, Joint Training, Wildland Urban Interface (WUI) and grant revenue. Total revenue from this category is \$10k higher than budget. The increase is primarily due to the CERT grant (\$78k) somewhat offset by WUI revenue lower than budget (\$65k). As of August 31, 76% of inspections had been performed (2,151).



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- Charges for Services – This revenue category includes inspections, fire plan reviews, mechanic shop, and other reimbursement programs. The revenue from this category is \$98k higher than budget and is primarily attributable to higher reimbursement (than budgeted) on the MDM Airwatch program.
- Other revenue is \$861k higher than budget primarily due to strike team reimbursements.

### GENERAL FUND EXPENDITURES

General Fund expenditures are in \$519k (2%) higher than budget and similarly equivalent to the same period last year. Salaries and benefits are in line with budget. Overtime is at 159% of budget and is attributable to strike team participation in statewide fires (reimbursable) and coverage for special assignments. Materials and services are 92% 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 06/30/21	YTD %	YTD Actual to 06/30/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Salaries & Benefits	\$26,240,254	\$26,920,827	103%	\$25,833,252	\$1,087,574	4%
Materials and Services	2,100,949	1,940,151	92%	1,955,696	(15,545)	-1%
Capital Outlay/Reserve	950,000	950,000	100%	1,150,000	(200,000)	-17%
<b>TOTAL</b>	<b>\$29,291,203</b>	<b>\$29,810,977</b>	<b>102%</b>	<b>\$28,938,948</b>	<b>\$872,029</b>	<b>3%</b>

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



## CENTRAL COUNTY FIRE DEPARTMENT 2020-21 Quarterly Financial Report (Unaudited) Year Ending June 30, 2021

Central County Fire Department Quarterly Financial Report Q4 FY 2020-21 (July 1, 2020 to June 30, 2021)							
GL Account Number	Budget 2020-21	Actual 2020-21	% to Budget	Actual 2019-20	\$ Variance CY v. PY	% Variance CY v. PY	
<b>REVENUES:</b>							
<b>PERMITS &amp; LICENSES</b>							
Construction Permits	00.320.101	\$ 265,000	\$ 197,865	75%	\$ 334,954	\$ (137,089)	-41%
Fire Code Permit	00.320.102	35,000	5,283	15%	15,657	(10,374)	-66%
Penalty Fees	00.320.150	-	58		184	(126)	-69%
<b>Total Permits &amp; Licenses</b>		<b>300,000</b>	<b>203,205</b>	<b>68%</b>	<b>350,794</b>	<b>(147,589)</b>	<b>-42%</b>
<b>INTERGOVERNMENTAL REVENUES</b>							
Burlingame	00.330.100	11,892,419	11,892,420	100%	11,482,359	410,061	4%
Hillsborough	00.330.200	7,928,279	7,928,280	100%	7,654,908	273,372	4%
Millbrae	00.330.300	7,604,468	7,604,472	100%	7,337,244	267,228	4%
<b>Sub-total from City Contributions</b>		<b>27,425,166</b>	<b>27,425,172</b>	<b>100%</b>	<b>26,474,511</b>	<b>950,661</b>	<b>4%</b>
<b>Other Agencies</b>							
ALS JPA	00.341.100	271,236	266,780	98%	266,780	-	0%
WUI Revenue	00.341.200	140,000	75,000	54%	-	75,000	
Joint Training Program	00.342.100	118,352	118,352	100%	118,352	0	0%
State Grants	00.334.000	-	78,747		9,442	9,442	100%
<b>Sub-total from Other Agencies</b>		<b>529,588</b>	<b>538,879</b>	<b>102%</b>	<b>394,574</b>	<b>84,443</b>	<b>21%</b>
<b>Total Intergovernmental Revenues</b>		<b>27,954,754</b>	<b>27,964,051</b>	<b>100%</b>	<b>26,869,085</b>	<b>1,035,104</b>	<b>4%</b>
<b>CHARGES FOR SERVICES</b>							
Special Fire Service	00.340.100	-	-		-	-	
Fire Plan Review	00.340.200	150,000	120,867	81%	106,537	14,330	13%
Inspections/ReInspections	00.340.203	100,000	143,434	143%	108,201	35,234	33%
After Business Hours/Unsched	00.340.204	-	-		369	(369)	-100%
Fire Flow Inspection	00.340.205	1,182	2,254	191%	2,406	(151)	-6%
Alternate Means of Protection	00.340.206	2,070	2,061	100%	3,012	(951)	-32%
Licensed Facility Inspection	00.340.207	-	-		-	-	
Other Reimb. Revenue	00.340.220	90,462	209,401	231%	82,220	127,181	155%
Station 34 Mechanic Shop	00.342.400	75,000	38,965	52%	29,344	9,621	33%
<b>Total Charges for Services</b>		<b>418,714</b>	<b>516,983</b>	<b>123%</b>	<b>332,087</b>	<b>184,896</b>	<b>56%</b>
<b>OTHERS</b>							
Workers Compensation Reimb	00.340.219	402,000	201,089	50%	881,619	(680,530)	-77%
Investment Earnings	00.361.100	299	427	143%	514	(87)	-17%
Donations & Other Contribution	00.363.100	-	15,028		-	-	
Strike Team Reimbursement	00.340.300	-	1,078,796		27,499	1,051,297	3823%
Miscellaneous	00.364.100	35,436	3,555	10%	6,609	(3,054)	-46%
Imaging/Microfiche Services	00.364.102	-	-		180	(180)	-100%
<b>Total Others</b>		<b>437,735</b>	<b>1,298,895</b>	<b>297%</b>	<b>916,421</b>	<b>367,446</b>	<b>40%</b>
<b>TOTAL REVENUES</b>		<b>\$29,111,203</b>	<b>\$29,983,134</b>	<b>103%</b>	<b>\$28,468,388</b>	<b>\$ 1,439,857</b>	<b>5%</b>



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Central County Fire Department Quarterly Financial Report Q4 FY 2020-21 (July 1, 2020 to June 30, 2021)							
GL Account Number	Budget 2020-21	Actual 2020-21	% to Budget	Actual 2019-20	\$ Variance CY v. PY	% Variance CY v. PY	
<b>EXPENDITURES:</b>							
<b>SALARIES &amp; BENEFITS</b>							
Regular Salaries - Safety	00.410.100	\$ 11,219,551	\$ 10,937,382	97%	\$ 10,658,304	\$ 279,078	3%
Regular Salaries - Non Safety	00.410.200	1,159,606	1,159,226	100%	951,431	207,795	22%
Part-time Salaries	00.420.100	26,000	20,518	79%	2,994	17,524	585%
Overtime:		1,859,000	2,950,680	159%	2,784,755	165,925	6%
Miscellaneous	00.430.000	300,000	368,614	123%	945,740	(577,127)	-61%
Disability Leave	00.430.100	350,000	353,353	101%	505,923	(152,570)	-30%
Vacation Leave	00.430.200	700,000	896,504	128%	785,293	111,211	14%
Sick Leave	00.430.300	240,000	156,621	65%	187,867	(31,246)	-17%
Family Sick Leave/Bereavement	00.430.400	125,000	57,937	46%	81,517	(23,580)	-29%
Special Assignment	00.430.500	125,000	414,538	332%	154,496	260,042	168%
Shop Mechanic	00.430.600	5,000	2,650	53%	1,562	1,087	70%
Strike Team - Reimbursable	00.430.700	-	598,767		78,813	519,954	660%
Reimbursable	00.430.850	14,000	18,199	130%	6,523	11,676	179%
COVID-19 (OT)	00.441.000	-	83,497		37,020	46,477	
COVID-19 (family leave, etc.)	00.440.000	-	63,260		222,876	(159,616)	
Holiday Pay	00.440.100	549,060	512,671	93%	498,797	13,874	3%
FLSA	00.440.200	274,515	255,654	93%	244,742	10,912	4%
Uniform Allowance	00.440.300	70,715	65,496	93%	71,234	(5,738)	-8%
Medicare/FICA	00.440.400	192,806	230,922	120%	218,721	12,202	6%
PERS Retirement	00.440.500	5,418,249	5,400,401	100%	4,685,201	715,200	15%
Health Insurance	00.440.600	1,567,305	1,435,437	92%	1,396,882	38,556	3%
Dental Insurance	00.440.700	170,532	140,030	82%	130,897	9,133	7%
Vision	00.440.800	35,981	31,472	87%	24,617	6,855	28%
Life Insurance	00.440.900	24,674	18,173	74%	17,200	973	6%
Long-term Disability Insurance	00.441.100	6,314	5,535	88%	12,404	(6,869)	-55%
Retirement Health Savings	00.441.300	179,058	166,736	93%	165,969	766	0%
Technology & Wellness Benefit	00.441.320	9,000	3,984	44%	14,301	(10,316)	-72%
Health Insurance - Retirees	00.441.350	1,343,000	1,344,086	100%	1,527,000	(182,915)	-12%
Workers' Compensation	00.441.500	1,939,000	1,939,000	100%	1,800,000	139,000	8%
Vacation Leave Buyout	00.451.100	13,940	87,300	626%	18,999	68,301	360%
Sick Leave Buyout	00.451.200	19,500	47,276	242%	-	47,276	
Leave Payout upon Retirement	00.451.300	150,000	67,608	45%	333,333	(265,724)	-80%
Other Payroll Charges	00.451.400	-	7,531		20,669	(13,138)	-64%
Admin Leave Buyout	00.451.500	12,448	30,447	245%	31,928	(1,481)	-5%
<b>Total Salaries &amp; Benefits</b>		<b>26,240,254</b>	<b>26,920,827</b>	<b>103%</b>	<b>25,833,252</b>	<b>1,087,574</b>	<b>4%</b>



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<b>MATERIALS &amp; SERVICES:</b>							
Office Expense	00.510.100	19,540	16,072	82%	26,098	(10,026)	-38%
Expendable Supplies	00.510.400	31,827	42,138	132%	41,550	588	1%
Postage Expense	00.510.600	3,713	3,408	92%	3,035	373	12%
EMS Supplies	00.510.800	15,450	15,713	102%	13,875	1,839	13%
Respiratory Equipment Expense	00.511.100	29,700	26,850	90%	17,914	8,936	50%
Special Department Expense	00.511.200	-	(135)		-	(135)	
Small Tools	00.511.500	87,000	96,822	111%	78,113	18,709	24%
Public Education	00.511.900	10,000	8,511	85%	4,395	4,116	94%
Safety Equipment	00.512.300	116,000	78,701	68%	122,903	(44,202)	-36%
Unifrom Supplies	00.512.400	6,180	5,221	84%	15,763	(10,542)	-67%
Communications	00.512.600	64,890	47,472	73%	54,051	(6,579)	-12%
Utilities	00.513.000	97,850	108,159	111%	104,791	3,368	3%
Building/Grounds/Facilities Maint	00.514.100	150,000	109,490	73%	188,008	(78,518)	-42%
Gas, Diesel, Oil	00.514.800	80,628	71,900	89%	82,129	(10,229)	-12%
Apparatus Maintenance (CCFD)	00.515.500	160,000	165,160	103%	167,586	(2,426)	-1%
Hose and Nozzles	00.515.700	20,000	20,534	103%	15,148	5,386	36%
Radio Maintenance	00.515.900	15,500	14,192	92%	2,781	11,411	410%
Contractual Services	00.516.300	490,837	516,156	105%	413,238	102,919	25%
Legal Services	00.516.350	41,906	18,169	43%	29,212	(11,043)	-38%
Auditing	00.516.500	12,360	12,920	105%	12,560	360	3%
Mechanic Shop Service Agreement	00.516.600	69,525	53,605	77%	61,134	(7,529)	-12%
Mechanic Shop- Inventory/Stock	00.516.700	12,000	12,702	106%	6,660	6,042	91%
WUI Expenses	00.516.800	75,000	37,125	49%	55,337	(18,212)	-33%
USAR Program	00.516.900	10,000	21,630	216%	-	21,630	
Dues & Subscriptions	00.517.000	9,389	12,770	136%	11,955	815	7%
Travel, Conferences & Meetings	00.517.400	15,000	12,718	85%	17,735	(5,016)	-28%
HR (Hiring etc.)	00.517.420	26,780	12,751	48%	49,152	(36,401)	-74%
Training & Safety	00.517.800	148,000	69,590	47%	80,199	(10,610)	-13%
Emergency Preparedness	00.517.900	35,000	19,179	55%	8,489	10,690	126%
CERT Program Expense	00.517.950	-	65,939		-	65,939	
Wellness & Safety	00.518.200	50,000	44,135	88%	31,278	12,857	41%
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%	100,583	11,443	11%
Computer, Telephone & Other IT	00.519.300	50,000	57,143	114%	66,065	(8,922)	-14%
Mobile Technology	00.519.400	5,000	4,224	84%	-	4,224	
Miscellaneous	00.520.400	14,540	11,949	82%	21,424	(9,475)	-44%
COVID Expense	00.520.401	20,000	15,211	76%	43,386	(28,174)	
<b>Total Materials and Services</b>	<b>2,100,949</b>	<b>1,940,151</b>	<b>92%</b>	<b>1,955,696</b>	<b>(15,545)</b>	<b>-1%</b>	
<b>TOTAL OPERATIONS COST</b>	<b>28,341,203</b>	<b>28,860,977</b>	<b>102%</b>	<b>27,788,948</b>	<b>1,072,029</b>	<b>4%</b>	



# CENTRAL COUNTY FIRE DEPARTMENT

## 2020-21 Quarterly Financial Report (Unaudited)

### Year Ending June 30, 2021

Central County Fire Department Quarterly Financial Report Q4 FY 2020-21 (July 1, 2020 to June 30, 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	-		200,000	(200,000)	-100%	
Transfer to Vehicle Replacement	00.710.200	950,000	100%	950,000	-	0%	
<b>Total Capital Outlay/Reserve</b>	<b>950,000</b>	<b>950,000</b>	<b>100%</b>	<b>1,150,000</b>	<b>(200,000)</b>	<b>-17%</b>	
<b>TOTAL INCLUDING CAPITAL</b>	<b>\$ 29,291,203</b>	<b>\$ 29,810,977</b>	<b>102%</b>	<b>\$ 28,938,948</b>	<b>\$ 872,029</b>	<b>3%</b>	