



## CENTRAL COUNTY FIRE DEPARTMENT 2021-22 Quarterly Financial Report (Unaudited) First Quarter Ending September 30, 2021

This financial report summarizes the activities of the Central County Fire Department's General Fund for the fiscal quarter July 1, 2021 to September 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 \$0.1 million for the quarter, and an ending fund balance of \$0.9 million on September 30, 2021. The primary difference in the revenues and expenditures as compared to the prior year is the timing of the payment to CalPERS for the annual UAL contribution and the timing of city contributions to accommodate the payment. This year the UAL was paid as a lump sum and last year it was paid monthly in equal installments to save \$125k in interest.

GENERAL FUND	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 9/30/21	YTD %	YTD Actual to 9/30/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Revenue	\$30,451,627	\$10,356,321	34%	\$7,034,140	\$3,322,181	47%
Expenditures	29,376,629	10,052,221	34%	6,449,467	3,602,754	56%
Capital Transfer	1,075,000	268,750	25%	287,500	18,750	7%
EXCESS(DEFICIT)	(2)	35,350		297,173	261,823	
Beginning Fund Balance	905,388	905,388		733,232		
Ending Fund Balance	\$905,386	\$940,738	104%	\$1,030,405	(\$89,667)	

### GENERAL FUND REVENUE

General Fund revenues for the first quarter are 34% of budget and are 47% higher when compared to the same period last fiscal year. The increase from last year is primarily due to timing of accelerated city contributions in Q1 this year to pay for the lump sum annual required UAL contribution to CalPERS (last year was paid evenly each month). Permitting and license revenue was 13% of budget and 90% above 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. Wildland Urban Interface (WUI) revenue is at 30% of annual budget. Prior year did not have WUI revenue in the first quarter.

GENERAL FUND REVENUE	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 9/30/21	YTD %	YTD Actual to 9/30/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Permits and Licenses	\$305,000	\$41,168	13%	\$21,633	\$19,535	90%
Intergovernmental Revenues	29,358,614	10,253,997	35%	6,933,808	3,320,190	48%
Charges for Services	382,714	59,914	16%	22,460	37,454	167%
Others	405,299	1,242	0%	56,240	(54,998)	-98%
TOTAL	\$30,451,627	\$10,356,321	34%	\$7,034,140	\$3,322,181	47%



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**GENERAL FUND EXPENDITURES**

General Fund expenditures are at 34% of budget for the first quarter and 53% above the same period last year. Salaries and benefits are 35% of budget and 58% higher than last year due to the lump sum payment of CalPERS UAL contribution as well as overtime. Overtime is at 81% of budget and is attributable to strike team participation in statewide fires (reimbursable) and coverage for vacation leave. Materials and services are in line with budget due to timing of spending.

GENERAL FUND EXPENDITURES	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 9/30/21	YTD %	YTD Actual to 9/30/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Salaries & Benefits	\$27,318,299	\$9,610,256	35%	\$6,098,974	\$3,511,282	58%
Materials and Services	2,058,330	441,965	21%	350,493	91,472	26%
Capital Outlay/Reserve	1,075,000	268,750	25%	287,500	(18,750)	-7%
<b>TOTAL</b>	<b>\$30,451,629</b>	<b>\$10,320,971</b>	<b>34%</b>	<b>\$6,736,967</b>	<b>\$3,584,004</b>	<b>53%</b>

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



# CENTRAL COUNTY FIRE DEPARTMENT

## 2021-22 Quarterly Financial Report (Unaudited)

### First Quarter Ending September 30, 2021

Central County Fire Department Quarterly Financial Report Q1 FY 2021-22 (July 1, 2021 to September 30, 2021)								
GL Account Number	Budget 2021-22	Actual 2021-22	% to Budget	Actual 2020-21	\$ Variance CY v. PY	% Variance CY v. PY		
<b>REVENUES:</b>								
<b>PERMITS &amp; LICENSES</b>								
Construction Permits	00.320.101	\$ 280,000	\$ 37,992	14%	\$ 19,657	\$ 18,335	93%	
Fire Code Permit	00.320.102	25,000	3,176	13%	1,976	1,200	61%	
Penalty Fees	00.320.150	-	-			-		
<b>Total Permits &amp; Licenses</b>		<b>305,000</b>	<b>41,168</b>	<b>13%</b>	<b>21,633</b>	<b>19,535</b>	<b>90%</b>	
<b>INTERGOVERNMENTAL REVENUES</b>								
Burlingame	00.330.100	12,501,367	4,368,420	35%	2,973,105	1,395,315	47%	
Hillsborough	00.330.200	8,334,245	2,912,281	35%	1,982,070	930,211	47%	
Millbrae	00.330.300	7,993,414	2,886,267	36%	1,901,118	985,149	52%	
<b>Sub-total from City Contributions</b>		<b>28,829,026</b>	<b>10,166,968</b>	<b>35%</b>	<b>6,856,293</b>	<b>3,310,675</b>	<b>48%</b>	
<b>Other Agencies</b>								
ALS JPA	00.341.100	271,236	15,888	6%	44,463	(28,575)	-64%	
WUI Revenue	00.341.200	140,000	42,600	30%	-	42,600		
Joint Training Program	00.342.100	118,352	29,588	25%	29,588	-	0%	
State Grants	00.334.000	-	(1,047)		3,463	3,463	100%	
<b>Sub-total from Other Agencies</b>		<b>529,588</b>	<b>87,029</b>	<b>61%</b>	<b>77,515</b>	<b>17,488</b>	<b>23%</b>	
<b>Total Intergovernmental Revenues</b>		<b>29,358,614</b>	<b>10,253,997</b>	<b>35%</b>	<b>6,933,808</b>	<b>3,328,163</b>	<b>48%</b>	
<b>CHARGES FOR SERVICES</b>								
Fire Plan Review	00.340.200	150,000	20,694	14%	13,062	7,632	58%	
Inspections/Reinspections	00.340.203	100,000	34,267	34%	9,315	24,952	268%	
Fire Flow Inspection	00.340.205	1,182	960	81%	(146)	1,106	-756%	
Alternate Means of Protection	00.340.206	2,070	1,807	87%	229	1,578	689%	
Licensed Facility Inspection	00.340.207	-	-		-	-		
Other Reimb. Revenue	00.340.220	90,462	2,186	2%	-	2,186		
Station 34 Mechanic Shop	00.342.400	39,000	-	0%	-	-		
<b>Total Charges for Services</b>		<b>382,714</b>	<b>59,914</b>	<b>16%</b>	<b>22,460</b>	<b>37,454</b>	<b>167%</b>	
<b>OTHERS</b>								
Workers Compensation Reimb	00.340.219	400,000	(21)	0%	106,165	(106,187)	-100%	
Investment Earnings	00.361.100	299	90	30%	119	(28)	-24%	
Strike Team Reimbursement	00.340.300	-	-		(47,056)	47,056	-100%	
Miscellaneous	00.364.100	5,000	1,173	23%	(2,988)	4,161	-139%	
Imaging/Microfiche Services	00.364.102	-	-		-	-		
<b>Total Others</b>		<b>405,299</b>	<b>1,242</b>	<b>0%</b>	<b>56,240</b>	<b>(54,998)</b>	<b>-98%</b>	
<b>TOTAL REVENUES</b>		<b>\$ 30,451,627</b>	<b>\$10,356,321</b>	<b>34%</b>	<b>\$ 7,034,140</b>	<b>\$ 3,330,154</b>	<b>47%</b>	



# CENTRAL COUNTY FIRE DEPARTMENT

## 2021-22 Quarterly Financial Report (Unaudited)

### First Quarter Ending September 30, 2021

**Central County Fire Department**  
**Quarterly Financial Report**  
**Q1 FY 2021-22 (July 1, 2021 to September 30, 2021)**

GL Account Number	Budget 2021-22	Actual 2021-22	% to Budget	Actual 2020-21	\$ Variance CY v. PY	% Variance CY v. PY
<b>EXPENDITURES:</b>						
<b>SALARIES &amp; BENEFITS</b>						
Regular Salaries - Safety	00.410.100	\$ 11,703,780	\$ 2,313,822	20%	\$ 2,248,707	\$ 65,116 3%
Regular Salaries - Non Safety	00.410.200	1,257,168	244,469	19%	235,049	9,420 4%
Part-time Salaries	00.420.100	52,000	11,064	21%	-	11,064
Overtime:		1,834,000	1,478,827	81%	868,921	609,907 70%
Miscellaneous	00.430.000	300,000	64,249	21%	57,187	7,062 12%
Disability Leave	00.430.100	350,000	15,492	4%	148,831	(133,339) -90%
Vacation Leave	00.430.200	700,000	371,436	53%	182,622	188,814 103%
Sick Leave	00.430.300	200,000	38,031	19%	20,423	17,608 86%
Family Sick Leave/Bereavement	00.430.400	100,000	9,006	9%	7,478	1,527 20%
Special Assignment	00.430.500	125,000	34,534	28%	167,117	(132,583) -79%
Shop Mechanic	00.430.600	5,000	235	5%	-	235
Strike Team - Reimbursable	00.430.700	-	944,031		272,097	671,934 247%
Reimbursable	00.430.850	14,000	265	2%	632	(367) -58%
COVID-19 (OT)	00.441.000	40,000	1,549		12,535	(10,985) -88%
COVID-19 (family leave, etc.)	00.440.000	-	4,511		12,860	(8,349)
Holiday Pay	00.440.100	569,564	108,046	19%	105,318	2,728 3%
FLSA	00.440.200	284,794	59,200	21%	57,152	2,049 4%
Uniform Allowance	00.440.300	69,865	8,531	12%	9,410	(879) -9%
Medicare/FICA	00.440.400	202,064	62,061	31%	50,170	11,891 24%
PERS Retirement	00.440.500	5,981,286	4,148,293	69%	1,300,697	2,847,597 219%
Health Insurance	00.440.600	1,488,791	413,099	28%	387,151	25,948 7%
Dental Insurance	00.440.700	136,339	20,836	15%	64,643	(43,807) -68%
Vision	00.440.800	25,639	5,809	23%	16,203	(10,394) -64%
Life Insurance	00.440.900	17,978	4,445	25%	4,360	85 2%
Long-term Disability Insurance	00.441.100	6,565	1,584	24%	623	961 154%
Retirement Health Savings	00.441.300	188,336	40,303	21%	38,192	2,111 6%
Technology & Wellness Benefit	00.441.320	9,000	446	5%	250	196 78%
Health Insurance - Retirees	00.441.350	1,364,000	183,016	13%	176,785	6,231 4%
Workers' Compensation	00.441.500	1,900,000	475,000	25%	484,750	(9,750) -2%
Vacation Leave Buyout	00.451.100	22,630	12,953	57%	26,257	(13,304) -51%
Sick Leave Buyout	00.451.200	19,500	-	0%	16,643	(16,643) -100%
Leave Payout upon Retirement	00.451.300	150,000	12,091	8%	(6,566)	18,657 -284%
Other Payroll Charges	00.451.400	3,000	1,850		1,400	450 32%
Admin Leave Buyout	00.451.500	32,000	-	0%	-	-
<b>Total Salaries &amp; Benefits</b>		<b>27,318,299</b>	<b>9,610,256</b>	<b>35%</b>	<b>6,098,974</b>	<b>3,511,282 58%</b>



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<b>MATERIALS &amp; SERVICES:</b>						
Office Expense	\$ 20,126	\$ 3,170	16%	\$ 3,575	\$ (404)	-11%
Expendable Supplies	35,000	9,455	27%	11,597	(2,141)	-18%
Postage Expense	3,824	1,271	33%	714	557	78%
EMS Supplies	15,450	288	2%	2,103	(1,815)	-86%
Respiratory Equipment Expense	29,700	4,825	16%	3,386	1,439	42%
Small Tools	87,000	28,573	33%	11,070	17,503	158%
Public Education	10,000	-	0%	4,235	(4,235)	-100%
Safety Equipment	116,000	19,370	17%	10,477	8,893	85%
Unifrom Supplies	10,972	4,416	40%	996	3,420	343%
Communications	64,890	14,420	22%	8,405	6,016	72%
Utilities	103,134	9,574	9%	17,229	(7,655)	-44%
Building/Grounds/Facilities Maint	150,000	9,370	6%	9,761	(391)	-4%
Gas, Diesel, Oil	82,129	10,622	13%	4,874	5,748	118%
Apparatus Maintenance (CCFD)	160,000	14,583	9%	34,163	(19,579)	-57%
Hose and Nozzles	25,000	788	3%	4,127	(3,339)	-81%
Radio Maintenance	15,500	-	0%	2,569	(2,569)	-100%
Contractual Services	498,591	66,362	13%	54,430	11,932	22%
Legal Services	29,000	1,448	5%	2,073	(626)	-30%
Auditing	12,937	-	0%	-	-	-
Mechanic Shop Service Agreement	39,525	4,441	11%	12,596	(8,155)	-65%
Mechanic Shop- Inventory/Stock	12,000	-	0%	2,969	(2,969)	-100%
WUI Expenses	75,000	264	0%	-	264	-
USAR Program	10,000	-	0%	874	(874)	-100%
Dues & Subscriptions	9,389	1,800	19%	3,219	(1,418)	-44%
Travel, Conferences & Meetings	15,000	1,384	9%	1,608	(224)	-14%
HR (Hiring etc.)	26,571	22,124	83%	1,945	20,180	1038%
Training & Safety	100,000	8,395	8%	4,295	4,100	95%
Emergency Preparedness	35,000	3,086	9%	1,498	1,589	106%
CERT Program Expense	-	-	-	12,060	(12,060)	-100%
Wellness & Safety	50,000	-	0%	1,261	(1,261)	-100%
Weed Abatement	9,425	-	0%	-	-	-
Liability, Property, Other Ins	117,627	194,799	166%	112,026	82,773	74%
Computer, Telephone & Other IT	50,000	5,098	10%	13,935	(8,837)	-63%
Mobile Technology	5,000	203	4%	905	(702)	-78%
Miscellaneous	14,540	1,837	13%	(5,592)	7,429	-133%
COVID Expense	20,000	-	0%	1,115	(1,115)	-100%
<b>Total Materials and Services</b>	<b>2,058,330</b>	<b>441,965</b>	<b>21%</b>	<b>350,493</b>	<b>91,472</b>	<b>26%</b>
<b>TOTAL OPERATIONS COST</b>	<b>29,376,629</b>	<b>10,052,221</b>	<b>34%</b>	<b>6,449,467</b>	<b>3,602,754</b>	<b>56%</b>



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CAPITAL TRANSFERS:							
Transfer to Capital Project	00.710.100	\$ -	\$ -	\$ 50,000	(50,000)	-100%	
Transfer to Vehicle Replacement	00.710.200	1,075,000	268,750	25% 237,500	31,250	13%	
<b>Total Capital Outlay/Reserve</b>		<b>1,075,000</b>	<b>268,750</b>	<b>25%</b>	<b>287,500</b>	<b>(18,750)</b>	
<b>TOTAL INCLUDING CAPITAL</b>		<b>\$ 30,451,629</b>	<b>\$10,320,971</b>	<b>34%</b>	<b>\$ 6,736,967</b>	<b>\$ 3,584,004</b>	<b>53%</b>