



CENTRAL COUNTY FIRE DEPARTMENT 2021-22 Quarterly Financial Report (Unaudited) Second Quarter Ending December 31, 2021

This financial report summarizes the activities of the Central County Fire Department's General Fund for the fiscal quarter July 1, 2021 to December 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 deficit (expenditures greater than revenue) of \$0.7 million for the quarter, and an ending fund balance of \$0.2 million on December 31, 2021. The fund balance at year end June 30, 2022 is still projected to hit budget for the year. The net deficit is primarily attributable as compared to the prior year is the timing of the payment to CalPERS for the annual UAAL contribution and strike team overtime. This year the UAAL was paid as a lump sum, saving \$125k in interest.

GENERAL FUND	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 12/31/21	YTD %	YTD Actual to 12/31/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Revenue	\$30,451,627	\$16,525,385	54%	\$14,227,146	\$2,298,239	16%
Expenditures	29,376,629	16,696,574	57%	13,828,044	2,868,530	21%
Capital Transfer	1,075,000	537,500	50%	475,000	(62,500)	-13%
EXCESS(DEFICIT)	(2)	(708,689)		(75,898)	632,791	
Beginning Fund Balance	905,388	905,388		733,232		
Ending Fund Balance	\$905,386	\$196,699	22%	\$657,334	(\$460,635)	

GENERAL FUND REVENUE

General Fund revenues for the first half of the fiscal year are 54% of budget and are 16% 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 UAAL contribution to CalPERS (last year was paid evenly each month). Permitting and license revenue was 25% of budget and 38% above the same period last year. Permitting activity timing varies throughout the year. Wildland Urban Interface (WUI) revenue is at 55% of annual budget. Other revenue is lower than budget due to timing of strike team revenues.

GENERAL FUND REVENUE	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 12/31/21	YTD %	YTD Actual to 12/31/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Permits and Licenses	\$305,000	\$75,798	25%	\$54,842	\$20,956	38%
Intergovernmental Revenues	29,358,614	16,617,914	57%	13,925,391	2,692,524	19%
Charges for Services	382,714	157,660	41%	52,985	104,675	198%
Others	405,299	(325,988)	-80%	193,928	(519,916)	-268%
TOTAL	\$30,451,627	\$16,525,385	54%	\$14,227,146	\$2,298,239	16%

GENERAL FUND EXPENDITURES



CENTRAL COUNTY FIRE DEPARTMENT
2021-22 Quarterly Financial Report (Unaudited)
Second Quarter Ending December 31, 2021

General Fund expenditures are at 57% of budget through the second quarter and 20% above the same period last year. Salaries and benefits are 58% of budget and 22% higher than last year due to the lump sum payment of CalPERS UAL contribution as well as overtime. Overtime is at 117% of budget and is attributable to strike team participation in statewide fires (reimbursable) and coverage for vacation leave. Materials and services are 57% of budget due to timing of spending.

GENERAL FUND EXPENDITURES	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 12/31/21	YTD %	YTD Actual to 12/31/20	\$ Variance CY vs. PY	% Variance CY vs. PY
Salaries & Benefits	\$27,318,299	\$15,951,214	58%	\$13,105,795	\$2,845,419	22%
Materials and Services	2,058,330	745,360	36%	722,249	23,111	3%
Capital Outlay/Reserve	1,075,000	537,500	50%	475,000	62,500	13%
TOTAL	\$30,451,629	\$17,234,074	57%	\$14,303,044	\$2,931,030	20%

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)

Second Quarter Ending December 31, 2021

Central County Fire Department
Quarterly Financial Report
Q2 FY 2021-22 (July 1, 2021 to December 31, 2021)

<u>GL Account Number</u>	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	<u>% to</u> <u>Budget</u>	<u>Actual</u> <u>2020-21</u>	<u>\$ Variance</u> <u>CY v. PY</u>	<u>% Variance</u> <u>CY v. PY</u>
REVENUES:						
PERMITS & LICENSES						
Construction Permits	00.320.101	\$ 280,000	\$ 67,690	24%	\$ 51,393	16,297 32%
Fire Code Permit	00.320.102	25,000	7,568	30%	3,449	4,119 119%
Penalty Fees	00.320.150	-	540		-	540
Total Permits & Licenses		305,000	75,798	25%	54,842	20,956 38%
INTERGOVERNMENTAL REVENUES						
Burlingame	00.330.100	12,501,367	7,079,403	57%	5,946,210	1,133,193 19%
Hillsborough	00.330.200	8,334,245	4,719,604	57%	3,964,140	755,464 19%
Millbrae	00.330.300	7,993,414	4,588,650	57%	3,802,236	786,414 21%
Sub-total from City Contributions		28,829,026	16,387,657	57%	13,712,586	2,675,071 20%
Other Agencies						
ALS JPA	00.341.100	271,236	95,328	35%	133,390	(38,062) -29%
WUI Revenue	00.341.200	140,000	76,800	55%	-	76,800
Joint Training Program	00.342.100	118,352	59,176	50%	59,176	-
State Grants	00.334.000	-	(1,047)		20,239	(21,285) -105%
Sub-total from Other Agencies		529,588	230,257	140%	212,805	17,453 8%
Total Intergovernmental Revenues		29,358,614	16,617,914	57%	13,925,391	2,692,524 19%
CHARGES FOR SERVICES						
Fire Plan Review	00.340.200	150,000	43,983	29%	34,256	9,727 28%
Fire Service Line Permit	00.340.201		371		-	
Inspections/ReInspections	00.340.203	100,000	64,602	65%	16,799	47,803 285%
Fire Flow Inspection	00.340.205	1,182	1,807	153%	412	1,395 338%
Alternate Means of Protection	00.340.206	2,070	3,648	176%	229	3,419 1493%
Licensed Facility Inspection	00.340.207	-	-		-	-
Other Reimb. Revenue	00.340.220	90,462	42,949	47%	914	42,036 4601%
Station 34 Mechanic Shop	00.342.400	39,000	300	1%	375	(75) -20%
Total Charges for Services		382,714	157,660	41%	52,985	104,304 197%
OTHERS						
Workers Compensation Reimb	00.340.219	400,000	199,979	50%	206,665	(6,687) -3%
Investment Earnings	00.361.100	299	262	88%	224	38 17%
Strike Team Reimbursement	00.340.300	-	(538,179)		(12,416)	(525,763) 4235%
Miscellaneous	00.364.100	5,000	11,951	239%	(545)	12,496 -2294%
Imaging/Microfiche Services	00.364.102	-	-		-	-
Total Others		405,299	(325,988)	-80%	193,928	(519,916) -268%
TOTAL REVENUES		\$ 30,451,627	\$ 16,525,385	54%	\$ 14,227,146	\$ 2,297,868 16%



CENTRAL COUNTY FIRE DEPARTMENT

2021-22 Quarterly Financial Report (Unaudited)

Second Quarter Ending December 31, 2021

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Quarterly Financial Report
Q2 FY 2021-22 (July 1, 2021 to December 31, 2021)

<u>GL Account Number</u>	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	<u>% to</u> <u>Budget</u>	<u>Actual</u> <u>2020-21</u>	<u>\$ Variance</u> <u>CY v. PY</u>	<u>% Variance</u> <u>CY v. PY</u>
EXPENDITURES:						
SALARIES & BENEFITS						
Regular Salaries - Safety	00.410.100	\$ 11,703,780	\$ 5,481,116	47%	\$ 5,201,927	\$ 279,189 5%
Regular Salaries - Non Safety	00.410.200	1,257,168	559,590	45%	540,927	18,663 3%
Part-time Salaries	00.420.100	52,000	25,752	50%	-	25,752
Overtime:		1,834,000	2,152,009	117%	1,798,565	353,444 20%
Miscellaneous	00.430.000	300,000	143,204	48%	169,850	(26,646) -16%
Disability Leave	00.430.100	350,000	51,731	15%	214,496	(162,765) -76%
Vacation Leave	00.430.200	700,000	699,501	100%	396,444	303,057 76%
Sick Leave	00.430.300	200,000	138,949	69%	50,179	88,770 177%
Family Sick Leave/Bereavement	00.430.400	100,000	34,708	35%	17,204	17,503 102%
Special Assignment	00.430.500	125,000	74,683	60%	337,204	(262,521) -78%
Shop Mechanic	00.430.600	5,000	1,262	25%	822	440
Strike Team - Reimbursable	00.430.700	-	983,812		572,965	410,847 72%
Reimbursable	00.430.850	14,000	13,357	95%	1,607	11,750 731%
COVID-19 (OT)	00.441.000	40,000	10,802		37,793	(26,990) -71%
COVID-19 (family leave, etc.)	00.440.000	-	10,296		35,104	(24,808)
Holiday Pay	00.440.100	569,564	258,122	45%	242,792	15,330 6%
FLSA	00.440.200	284,794	134,239	47%	125,890	8,349 7%
Uniform Allowance	00.440.300	69,865	27,493	39%	24,992	2,500 10%
Medicare/FICA	00.440.400	202,064	126,735	63%	114,041	12,694 11%
PERS Retirement	00.440.500	5,981,286	4,785,260	80%	2,689,904	2,095,356 78%
Health Insurance	00.440.600	1,488,791	845,686	57%	772,846	72,840 9%
Dental Insurance	00.440.700	136,339	40,578	30%	49,070	(8,492) -17%
Vision	00.440.800	25,639	10,446	41%	14,165	(3,719) -26%
Life Insurance	00.440.900	17,978	7,970	44%	6,279	1,692 27%
Long-term Disability Insurance	00.441.100	6,565	3,137	48%	1,870	1,268 68%
Retirement Health Savings	00.441.300	188,336	90,357	48%	83,092	7,266 9%
Technology & Wellness Benefit	00.441.320	9,000	3,076	34%	3,234	(159) -5%
Health Insurance - Retirees	00.441.350	1,364,000	364,618	27%	349,770	14,847 4%
Workers' Compensation	00.441.500	1,900,000	952,015	50%	969,500	(17,485) -2%
Vacation Leave Buyout	00.451.100	22,630	29,558	131%	26,257	3,301 13%
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%	13,334	(1,243) -9%
Other Payroll Charges	00.451.400	3,000	2,750	92%	2,996	(246) -8%
Admin Leave Buyout	00.451.500	32,000	28,321	89%	22,597	5,723
Total Salaries & Benefits		27,318,299	15,951,214	58%	13,105,795	2,845,419 22%



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Q2 FY 2021-22 (July 1, 2021 to December 31, 2021)**

<u>GL Account Number</u>	<u>Budget 2021-22</u>	<u>Actual 2021-22</u>	<u>% to Budget</u>	<u>Actual 2020-21</u>	<u>\$ Variance CY v. PY</u>	<u>% Variance CY v. PY</u>	
MATERIALS & SERVICES:							
Office Expense	\$ 20,126	\$ 7,398	37%	\$ 7,185	\$ 213	3%	
Expendable Supplies	35,000	16,589	47%	23,143	(6,554)	-28%	
Postage Expense	3,824	2,062	54%	972	1,089	112%	
EMS Supplies	15,450	1,584	10%	9,050	(7,466)	-83%	
Respiratory Equipment Expense	29,700	22,785	77%	11,218	11,567	103%	
Special Department Expense	-	-		(135)	135	-100%	
Small Tools	87,000	39,211	45%	28,432	10,779	38%	
Public Education	10,000	544	5%	4,235	(3,691)	-87%	
Safety Equipment	116,000	32,656	28%	35,766	(3,110)	-9%	
Unifrom Supplies	10,972	6,215	57%	1,455	4,761	327%	
Communications	64,890	32,585	50%	20,812	11,773	57%	
Utilities	103,134	12,240	12%	42,863	(30,623)	-71%	
Building/Grounds/Facilities Maint	00.514.100	150,000	27,646	18%	30,524	(2,878)	-9%
Gas, Diesel, Oil	00.514.800	82,129	37,970	46%	26,198	11,772	45%
Apparatus Maintenance (CCFD)	00.515.500	160,000	24,258	15%	90,181	(65,923)	-73%
Hose and Nozzles	00.515.700	25,000	788	3%	7,784	(6,996)	-90%
Radio Maintenance	00.515.900	15,500	-	0%	4,615	(4,615)	-100%
Contractual Services	00.516.300	498,591	165,366	33%	127,261	38,104	30%
Legal Services	00.516.350	29,000	4,019	14%	10,552	(6,533)	-62%
Auditing	00.516.500	12,937	11,720	91%	12,000	(280)	-2%
Mechanic Shop Service Agreement	00.516.600	39,525	5,310	13%	17,147	(11,837)	-69%
Mechanic Shop- Inventory/Stock	00.516.700	12,000	1,869	16%	5,710	(3,841)	-67%
WUI Expenses	00.516.800	75,000	1,903	3%	1,882	22	1%
USAR Program	00.516.900	10,000	547	5%	2,836	(2,289)	-81%
Dues & Subscriptions	00.517.000	9,389	6,557	70%	8,298	(1,741)	-21%
Travel, Conferences & Meetings	00.517.400	15,000	7,435	50%	7,477	(42)	-1%
HR (Hiring etc.)	00.517.420	26,571	26,746	101%	3,989	22,758	571%
Training & Safety	00.517.800	100,000	15,904	16%	9,422	6,481	69%
Emergency Preparedness	00.517.900	35,000	6,551	19%	3,657	2,894	79%
CERT Program Expense	00.517.950	-	-		15,903	(15,903)	-100%
Wellness & Safety	00.518.200	50,000	723	1%	1,981	(1,258)	-63%
Weed Abatement	00.518.500	9,425	-	0%	-	-	
Liability, Property, Other Ins	00.518.900	117,627	194,799	166%	112,026	82,773	74%
Computer, Telephone & Other IT	00.519.300	50,000	24,268	49%	28,651	(4,383)	-15%
Mobile Technology	00.519.400	5,000	527	11%	1,773	(1,246)	-70%
Miscellaneous	00.520.400	14,540	6,587	45%	575	6,012	1046%
COVID Expense	00.520.401	20,000	-	0%	6,810	(6,810)	-100%
Total Materials and Services	2,058,330	745,360	36%	722,249	23,111	3%	
TOTAL OPERATIONS COST	29,376,629	16,696,574	57%	13,828,044	2,868,530	21%	



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CAPITAL TRANSFERS:						
Transfer to Capital Project	00.710.100	\$ -	\$ -	\$ -	-	
Transfer to Vehicle Replacement	00.710.200	1,075,000	537,500	475,000	62,500	13%
Total Capital Outlay/Reserve	1,075,000	537,500	50%	475,000	62,500	
TOTAL INCLUDING CAPITAL	\$ 30,451,629	\$ 17,234,074	57%	\$ 14,303,044	\$ 2,931,030	20%