



CENTRAL COUNTY FIRE DEPARTMENT

2021-22 Quarterly Financial Report (Unaudited)

Third Quarter Ending March 31, 2022

This financial report summarizes the activities of the Central County Fire Department's General Fund for the fiscal quarter July 1, 2021 to March 31, 2022. 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 \$0.14 million for the quarter, and an ending fund balance of \$0.76 million on March 31, 2022. The net deficit as compared to the prior year is primarily due to timing of the payment to CalPERS for the annual UAAL contribution. 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 03/31/22	YTD %	YTD Actual to 03/31/21	\$ Variance CY vs. PY	% Variance CY vs. PY
Revenue	\$30,451,627	\$23,970,885	79%	\$21,513,230	\$2,457,654	11%
Expenditures	29,376,629	23,309,096	79%	20,474,028	2,835,068	14%
Capital Transfer	1,075,000	806,250	75%	712,500	(93,750)	-13%
EXCESS (DEFICIT)	(2)	(144,461)		326,702	471,164	
Beginning Fund Balance	905,388	905,388		733,232		
Ending Fund Balance	\$905,386	\$760,927	84%	\$1,059,934	(\$299,008)	

GENERAL FUND REVENUE

General Fund revenues through the third quarter of the fiscal year are 79% of budget and are 11% 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 56% of budget and 41% above the same period last year. Permitting activity timing varies throughout the year. Wildland Urban Interface (WUI) revenue is at 78% of annual budget. Other revenue variance as compared to budget is due to timing of strike team revenues.

GENERAL FUND REVENUE	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 03/31/22	YTD %	YTD Actual to 03/31/21	\$ Variance CY vs. PY	% Variance CY vs. PY
Permits and Licenses	\$305,000	\$170,653	56%	\$120,743	\$49,910	41%
Intergovernmental Revenues	29,358,614	22,931,667	78%	20,902,067	2,029,601	10%
Charges for Services	382,714	267,270	70%	194,343	72,927	38%
Others	405,299	601,294	148%	296,077	305,217	103%
TOTAL	\$30,451,627	\$23,970,885	79%	\$21,513,230	\$2,457,654	11%



CENTRAL COUNTY FIRE DEPARTMENT 2021-22 Quarterly Financial Report (Unaudited) Third Quarter Ending March 31, 2022

GENERAL FUND EXPENDITURES

General Fund expenditures are at 79% of budget through the third quarter and 14% above the same period last year. Salaries and benefits are 81% of budget and 15% higher than last year due to the lump sum payment of CalPERS UAL contribution as well as overtime. Overtime is at 151% of budget and is attributable to strike team participation in statewide fires (reimbursable) and coverage for vacation leave. Materials and services are 59% of budget due to timing of spending.

GENERAL FUND EXPENDITURES	FISCAL YEAR 2021-22			FISCAL YEAR 2020-21		
	Annual Budget	YTD Actual to 03/31/22	YTD %	YTD Actual to 03/31/21	\$ Variance CY vs. PY	% Variance CY vs. PY
Salaries & Benefits	\$27,318,299	\$22,099,438	81%	\$19,225,941	\$2,873,497	15%
Materials and Services	2,058,330	1,209,658	59%	1,248,087	(38,429)	-3%
Capital Outlay/Reserve	1,075,000	806,250	75%	712,500	93,750	13%
TOTAL	\$30,451,629	\$24,115,346	79%	\$21,186,528	\$2,928,818	14%



CENTRAL COUNTY FIRE DEPARTMENT

2021-22 Quarterly Financial Report (Unaudited)

Third Quarter Ending March 31, 2022

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 2021-22 (July 1, 2021 to March 31, 2022)							
<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	\$ 161,273	58%	\$ 116,553	44,721	38%
Fire Code Permit	00.320.102	25,000	8,840	35%	4,133	4,707	114%
Penalty Fees	00.320.150	-	540		58	483	
Total Permits & Licenses		305,000	170,653	56%	120,743	49,910	41%
INTERGOVERNMENTAL REVENUES							
Burlingame	00.330.100	12,501,367	9,790,386	78%	8,919,315	871,071	10%
Hillsborough	00.330.200	8,334,245	6,526,927	78%	5,946,210	580,717	10%
Millbrae	00.330.300	7,993,414	6,291,033	79%	5,703,354	587,679	10%
Sub-total from City Contributions		28,829,026	22,608,346	78%	20,568,879	2,039,467	10%
Other Agencies							
ALS JPA	00.341.100	271,236	127,104	47%	200,085	(72,981)	-36%
WUI Revenue	00.341.200	140,000	108,500	78%	24,100	84,400	
Joint Training Program	00.342.100	118,352	88,764	75%	88,764	-	0%
State Grants	00.334.000	-	(1,047)		20,239	(21,285)	-105%
Sub-total from Other Agencies		529,588	323,321	61%	333,188	(9,866)	-3%
Total Intergovernmental Revenues		29,358,614	22,931,667	78%	20,902,067	2,029,601	10%
CHARGES FOR SERVICES							
Special Fire Services	00.340.100	-	15,888		-	15,888	
Fire Plan Review	00.340.200	150,000	95,421	64%	66,317	29,104	44%
Fire Service Line Permit	00.340.201		371		-		
Inspections/Reinspections	00.340.203	100,000	96,357	96%	113,942	(17,585)	-15%
Fire Flow Inspection	00.340.205	1,182	3,060	259%	1,075	1,986	185%
Alternate Means of Protection	00.340.206	2,070	5,988	289%	458	5,530	1207%
Licensed Facility Inspection	00.340.207	-			-	-	
Other Reimb. Revenue	00.340.220	90,462	49,885	55%	1,847	48,039	2602%
Station 34 Mechanic Shop	00.342.400	39,000	300	1%	10,705	(10,405)	-97%
Total Charges for Services		382,714	267,270	70%	194,343	72,556	37%
OTHERS							
Workers Compensation Reimb	00.340.219	400,000	299,979	75%	307,165	(7,187)	-2%
Investment Earnings	00.361.100	299	389	130%	314	75	24%
Strike Team Reimbursement	00.340.300	-	284,840		(12,416)	297,256	-2394%
Miscellaneous	00.364.100	5,000	16,086	322%	1,014	15,072	1486%
Imaging/Microfiche Services	00.364.102	-	-		-	-	
Total Others		405,299	601,294	148%	296,077	305,217	103%
TOTAL REVENUES		\$30,451,627	\$23,970,885	79%	\$21,513,230	\$ 2,457,283	11%



CENTRAL COUNTY FIRE DEPARTMENT

2021-22 Quarterly Financial Report (Unaudited)

Third Quarter Ending March 31, 2022

Central County Fire Department
Quarterly Financial Report
Q3 FY 2021-22 (July 1, 2021 to March 31, 2022)

<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>
EXPENDITURES:						
SALARIES & BENEFITS						
Regular Salaries - Safety	00.410.100	\$ 11,703,780	\$ 8,530,610	73%	\$ 7,687,706	\$ 842,903 11%
Regular Salaries - Non Safety	00.410.200	1,257,168	885,180	70%	808,787	76,393 9%
Part-time Salaries	00.420.100	52,000	34,931	67%	6,888	28,043
Overtime:		1,834,000	2,769,463	151%	2,307,520	461,943 20%
Miscellaneous	00.430.000	300,000	202,282	67%	227,847	(25,565) -11%
Disability Leave	00.430.100	350,000	159,236	45%	271,810	(112,573) -41%
Vacation Leave	00.430.200	700,000	941,146	134%	636,552	304,593 48%
Sick Leave	00.430.300	200,000	269,176	135%	92,375	176,801 191%
Family Sick Leave/Bereavement	00.430.400	100,000	67,697	68%	39,179	28,517 73%
Special Assignment	00.430.500	125,000	108,209	87%	367,624	(259,415) -71%
Shop Mechanic	00.430.600	5,000	4,046	81%	2,372	1,674
Strike Team - Reimbursable	00.430.700	-	986,136		587,433	398,703 68%
Reimbursable	00.430.850	14,000	13,896	99%	1,607	12,289 764%
COVID-19 (OT)	00.441.000	40,000	17,641		80,720	(63,079) -78%
COVID-19 (family leave, etc.)	00.440.000	-	50,410		61,417	(11,008)
Holiday Pay	00.440.100	569,564	404,633	71%	360,090	44,544 12%
FLSA	00.440.200	284,794	207,494	73%	184,539	22,955 12%
Uniform Allowance	00.440.300	69,865	45,647	65%	40,346	5,301 13%
Medicare/FICA	00.440.400	202,064	188,117	93%	164,802	23,315 14%
PERS Retirement	00.440.500	5,981,286	5,321,858	89%	4,005,563	1,316,295 33%
Health Insurance	00.440.600	1,488,791	1,292,889	87%	1,184,673	108,216 9%
Dental Insurance	00.440.700	136,339	89,921	66%	117,646	(27,725) -24%
Vision	00.440.800	25,639	13,677	53%	26,458	(12,781) -48%
Life Insurance	00.440.900	17,978	13,698	76%	13,512	186 1%
Long-term Disability Insurance	00.441.100	6,565	4,860	74%	3,915	945 24%
Retirement Health Savings	00.441.300	188,336	131,608	70%	121,422	10,186 8%
Technology & Wellness Benefit	00.441.320	9,000	3,356	37%	3,484	(129) -4%
Health Insurance - Retirees	00.441.350	1,364,000	552,320	40%	533,820	18,500 3%
Workers' Compensation	00.441.500	1,900,000	1,427,015	75%	1,454,250	(27,235) -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	68,536	46%	67,608	928 1%
Other Payroll Charges	00.451.400	3,000	5,337	178%	5,996	(659) -11%
Admin Leave Buyout	00.451.500	32,000	28,321	89%	22,597	5,723
Total Salaries & Benefits		27,318,299	22,099,438	81%	19,225,941	2,873,497 15%



CENTRAL COUNTY FIRE DEPARTMENT

2021-22 Quarterly Financial Report (Unaudited)

Third Quarter Ending March 31, 2022

Central County Fire Department
Quarterly Financial Report
Q3 FY 2021-22 (July 1, 2021 to March 31, 2022)

<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	00.510.100	\$ 20,126	\$ 11,765	58%	\$ 11,569	\$ 196 2%
Expendable Supplies	00.510.400	35,000	28,745	82%	33,474	(4,730) -14%
Postage Expense	00.510.600	3,824	3,516	92%	1,689	1,826 108%
EMS Supplies	00.510.800	15,450	4,585	30%	13,159	(8,574) -65%
Respiratory Equipment Expense	00.511.100	29,700	27,898	94%	18,764	9,133 49%
Special Department Expense	00.511.200	-	-		(135)	135 -100%
Small Tools	00.511.500	87,000	50,355	58%	34,334	16,022 47%
Public Education	00.511.900	10,000	544	5%	4,235	(3,691) -87%
Safety Equipment	00.512.300	116,000	80,787	70%	48,848	31,938 65%
Unifrom Supplies	00.512.400	10,972	8,344	76%	2,688	5,656 210%
Communications	00.512.600	64,890	50,646	78%	32,667	17,979 55%
Utilities	00.513.000	103,134	51,176	50%	69,854	(18,677) -27%
Building/Grounds/Facilities Maint	00.514.100	150,000	45,748	30%	50,885	(5,137) -10%
Gas, Diesel, Oil	00.514.800	82,129	64,046	78%	38,706	25,340 65%
Apparatus Maintenance (CCFD)	00.515.500	160,000	67,061	42%	115,275	(48,215) -42%
Hose and Nozzles	00.515.700	25,000	3,220	13%	7,784	(4,564) -59%
Radio Maintenance	00.515.900	15,500	63	0%	5,274	(5,212) -99%
Contractual Services	00.516.300	498,591	310,225	62%	396,408	(86,184) -22%
Legal Services	00.516.350	29,000	17,899	62%	14,861	3,038 20%
Auditing	00.516.500	12,937	11,720	91%	12,920	(1,200) -9%
Mechanic Shop Service Agreement	00.516.600	39,525	12,027	30%	24,814	(12,787) -52%
Mechanic Shop- Inventory/Stock	00.516.700	12,000	3,276	27%	9,284	(6,008) -65%
WUI Expenses	00.516.800	75,000	2,144	3%	6,913	(4,768) -69%
USAR Program	00.516.900	10,000	1,656	17%	7,212	(5,556) -77%
Dues & Subscriptions	00.517.000	9,389	8,602	92%	9,898	(1,296) -13%
Travel, Conferences & Meetings	00.517.400	15,000	12,668	84%	7,931	4,737 60%
HR (Hiring etc.)	00.517.420	26,571	38,388	144%	9,969	28,419 285%
Training & Safety	00.517.800	100,000	48,002	48%	19,392	28,610 148%
Emergency Preparedness	00.517.900	35,000	7,498	21%	4,244	3,255 77%
CERT Program Expense	00.517.950	-	-		65,733	(65,733) -100%
Wellness & Safety	00.518.200	50,000	3,406	7%	2,164	1,242 57%
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	28,999	58%	39,735	(10,735) -27%
Mobile Technology	00.519.400	5,000	1,086	22%	2,854	(1,769) -62%
Miscellaneous	00.520.400	14,540	8,766	60%	4,941	3,826 77%
COVID Expense	00.520.401	20,000	-	0%	7,718	(7,718) -100%
Total Materials and Services		2,058,330	1,209,658	59%	1,248,087	(38,429) -3%



CENTRAL COUNTY FIRE DEPARTMENT **2021-22 Quarterly Financial Report (Unaudited)** **Third Quarter Ending March 31, 2022**

Central County Fire Department
Quarterly Financial Report
Q3 FY 2021-22 (July 1, 2021 to March 31, 2022)

	<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>
CAPITAL TRANSFERS:							
Transfer to Capital Project	00.710.100	\$ -	\$ -		\$ -	-	
Transfer to Vehicle Replacement	00.710.200	1,075,000	806,250	75%	712,500	93,750	13%
Total Capital Outlay/Reserve		1,075,000	806,250	75%	712,500	93,750	
TOTAL INCLUDING CAPITAL		\$ 30,451,629	\$ 24,115,346	79%	\$ 21,186,528	\$ 2,928,818	14%