

Central County Fire Department

ADOPTED BUDGET

Fiscal Year

2026-2027



Proudly serving Burlingame, Hillsborough, and Millbrae

*Badge Pinning Ceremony
November 10, 2025*



Photo: Dawdy Photography

www.ccfid.org

CENTRAL COUNTY FIRE DEPARTMENT



FISCAL YEAR 2026-2027

ADOPTED BUDGET

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Introduction

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COMMUNITY PROFILE



The Central County Fire Department (CCFD) was established through a Joint Powers Agreement (JPA) between the City of Burlingame and the Town of Hillsborough, with essential support services provided by the two cities. This partnership and JPA structure promote more efficient administration and effective delivery of services without the additional overhead of a completely independent JPA agency.

The Department is governed by a Board of Directors ("Board") consisting of two representatives from each city, representing the cities in determining the level of fire, emergency medical, and disaster preparedness services to be provided by the Department. All major decisions by the Board require ratification by the respective City Councils. The model, together with the joint budget, provides an effective tool in maximizing the delivery of fire services, controlling costs, and maintaining local control in determining service levels.

The Central County Fire Department is an all-risk emergency response and community service organization. The Department's core purpose is to make Burlingame, Hillsborough, and Millbrae safe for all citizens to live and work through the protection of life, property, and the environment. It seeks to minimize risk to people, property, and the environment by responding to all fire, medical, rescue, and hazardous materials incidents. Administrative and non-emergency safety services include fire prevention and hazardous materials regulations, emergency medical services system management, and emergency preparedness and training. CCFD's personnel (103 FTEs) serve the communities with seven engine companies and one truck company, strategically located in seven fire stations, and administrative offices that include fire prevention, public education, training, and emergency preparedness. The total service area is 15.51 square miles with a population of 66,045. The value of property protected is in excess of \$16 billion. Legal counsel and accounting services are contracted out to further streamline costs.

The City of Burlingame, Town of Hillsborough, and City of Millbrae are located in San Mateo County on the western shore of the San Francisco Bay, approximately 10 miles south of the City of San Francisco and 30 miles north of San Jose.

COMMUNITY PROFILE

City of Burlingame

The City of Burlingame is a suburban city in San Mateo County, California, located on the western shore of the San Francisco Bay, approximately 10 miles south of San Francisco. The city is named after Anson Burlingame, an attorney, legislator, and diplomat. Burlingame was settled by wealthy San Franciscans looking for a better climate.

It is known for its high residential quality of life and is often referred to as the City of Trees. Industrial growth was spurred in the 1960s and 1970s by proximity to the San Francisco International Airport. The City of Burlingame has many beautiful hotels along the San Francisco Bayfront and is a popular spot for people wishing to visit the San Francisco Bay Area.

Incorporated in 1908, Burlingame is a general law city that operates under the Council/Manager form of government. A five-member City Council is elected to four-year terms and serves as the board of directors. In 2022, the City shifted from at-large elections to by-district elections. All Councilmembers are now elected by-district. The Council annually selects a Mayor and Vice-Mayor from its members. The City Manager is appointed by the Council and serves as the Chief Executive Officer. The City Manager is responsible for all municipal functions. A City Attorney is appointed by the Council to serve as Chief Legal Counsel for the governing body and the administration. The City Manager appoints the City Clerk and all Department Directors.

Municipal services include police and fire protection; public works; community development; parks and recreation; library services; water, sewer, parking, solid waste, and storm drainage. General government activities include finance, human resources, legal services, and city administration.

Town of Hillsborough

The Town of Hillsborough is an entirely residential community located in San Mateo County, California, west of Burlingame. In 1824, a 16-year-old named William Davis Merry Howard, son of a wealthy Hillsboro, New Hampshire shipping magnate, sailed on one of his father's ships from Boston around Cape Horn to the West Coast. Upon returning home, he convinced his father of the fortunes to be made in the West and returned to California some fifteen years later. And thus, the Town is named after the city Mr. Howard came from.

Hillsborough was incorporated on May 5, 1910. Hillsborough's zoning laws have varied throughout the years, but the policies behind the laws have basically stayed the same. The Town has continually worked to preserve the "nature of Hillsborough". In 1953, the Town changed its minimum lot size to one-half acre, which is still in effect today. Hillsborough residents have continually worked to preserve the Town's relaxed country setting. With only a few traffic lights and streetlights, trees, flowers, and shrubbery continue to typify the Town's landscape. The Town offers its residents a rural charm. In addition to its quiet atmosphere, it offers excellent, award-winning public schools, outstanding police, fire and emergency services, public work services, as well as a sense of community.

The Town is a general law city operating with a Council/Manager form of government. Policy-making and legislative authority are vested in the governing City Council which consists of a Mayor, a Vice-Mayor and three City Council members. The City Council members are elected to overlapping four-year terms, in even numbered years. The members select the Mayor and Vice-Mayor every year. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committee and board members, and hiring the City Manager and the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the day-to-day operations and appointing the department heads.

City of Millbrae

The City of Millbrae (the "City") was founded in 1856, incorporated in 1948 and operates as a General Law City serving a population of over 20,000. The City is located on the California Peninsula, 15 miles south of San Francisco. The boundaries of the City extend roughly from the Bayshore Freeway on the east to Skyline Boulevard on the west. This

COMMUNITY PROFILE

distance is approximately 1.7 miles. The distance between the north and south City limit line is approximately 2.05 miles.

Adjacent to the San Francisco International Airport and located in the heart of San Mateo County, Millbrae is gently cradled in the sun-warmed hills that separate the Pacific Ocean from the San Francisco Bay. Major freeways border both its eastern and western boundaries, making Millbrae easily accessible from all parts of the Bay Area. Many hillside homes enjoy beautiful bay views. Well-cared for middle-class neighborhoods, fourteen local parks and the Green Hills Country Club add to the charm of the residential community.

Millbrae's economic community is a vital mix of retail, shopping, restaurants, service businesses, hotels and public services. With the Bay Area Rapid Transit (BART) / San Francisco (SFO) Extension, the City has adopted the Millbrae Station Area Specific Plan in order to attract hotel, office, retail and housing development to the area around the Millbrae BART station. The Millbrae BART Station provides the only Intermodal rail connection west of the Mississippi, the first regional rail system in the Bay Area. This unique station, which is connected to and is adjacent to the San Francisco International Airport, allows BART, Caltrain and SamTrans to connect under one roof, thereby maximizing regional travel options for passengers in the Bay Area.

The City of Millbrae acknowledges the importance of and continually strives towards preserving, enhancing, and managing open spaces, trees, and wetlands. The City continues to implement sustainable programs that will improve the health of the community and environment, and will ensure future generations may live healthy, productive, and comfortable lives.



COMMUNITY PROFILE

The following shows the fact sheets for the City of Burlingame, Town of Hillsborough, and City of Millbrae from the 2021 American Community Survey and compared to national data.

	BURLINGAME		HILLSBOROUGH		MILLBRAE		U.S.
	Number	Percent	Number	Percent	Number	Percent	
General Characteristics							
Total Population (1)	31,386		11,443		23,216		
Male	16,195	52.0%	5,817	51.1%	11,207	48.6%	49.5%
Female	14,947	48.0%	5,573	48.9%	11,876	51.4%	50.5%
Median age (years)	40.9	(X)	46.3	(X)	44.9	(X)	(X)
Under 5 years	1,881	6.0%	456	4.0%	1,302	5.6%	5.7%
18 years and over	22,104	77.4%	8,248	72.4%	18,597	80.6%	77.9%
65 years and over	4,814	15.5%	2,146	18.8%	4,529	19.6%	16.8%
One race	29,002	93.1%	10,320	90.6%	21,448	92.9%	87.4%
White	17,729	56.9%	6,573	57.7%	8,576	37.2%	75.8%
Black or African American	494	1.6%	28	0.2%	110	0.5%	13.6%
American Indian and Alaska Native	60	0.2%	8	0.1%	90	0.4%	1.3%
Asian	8,578	27.5%	3,631	31.9%	11,078	48.0%	6.1%
Native Hawaiian and Other Pacific Islander	43	0.1%	29	0.3%	332	1.4%	0.3%
Some other race	2,098	6.7%	51	0.4%	1,262	5.5%	7.2%
Two or more races	2,140	6.9%	1070	9.4%	1,635	7.1%	2.9%
Hispanic or Latino (of any race)	4,426	14.2%	435	3.8%	2,336	10.1%	18.9%
Average household size	2.47	(X)	3.24	(X)	2.82	(X)	2.6
Average family size	3.14	(X)	3.39	(X)	3.31	(X)	3.15
Social Characteristics							
Population 25 years and over	21,931		7,500		17,112		
High school graduate or higher	21,830	95.2%	7,394	98.6%	16,290	95.2%	88.9%
Bachelor's degree or higher	14,928	65.1%	6,235	83.1%	8,761	51.2%	33.7%
Civilian veterans (18 years and over)	893	(X)	246	3.0%	626	(X)	17,431
With a Disability	(X)	3.8%	(X)	2.0%	(X)	4.2%	8.7%
Foreign born	(X)	30.2%	(X)	24.9%	(X)	38.9%	13.6%
Economic Characteristics							
In labor force (16 years and over)	(X)	71.9%	(X)	61.0%	(X)	66.1%	63.1%
Mean travel time to work in minutes (16 years and over)	32.5	(X)	31.7	(X)	29.1	(X)	26.8
Median household income (in 2021 inflation-adjusted dollars)	150,182	(X)	250,000	(X)	141,399	(X)	69,021
Per capita income (in 2021 inflation-adjusted dollars)	84,132	(X)	158,941	(X)	65,773	(X)	37,638
Individuals below poverty level	(X)	4.2%	(X)	2.4%	(X)	6.6%	11.6%
Housing Characteristics							
Total housing units	13,188		3,944		8,566		
Occupied housing units	12,418		3,512		8,108		124,010
Owner-occupied housing units	6,594	53.1%	3,264	92.9%	5,108	63.0%	64.6%
Renter-occupied housing units	5,824	46.9%	248	7.1%	3,000	37.0%	34.6%
Vacant housing units	770	5.8%	432	11.0%	458	5.3%	10.3%
Median value (dollars)	2,000,000	(X)	2,000,000	(X)	1,606,700	(X)	244,900

(X) NOT APPLICABLE

BOARD OF DIRECTORS



Peter Stevenson, Council Member, City of Burlingame
CHAIR



Sophie Cole, Mayor, Town of Hillsborough
VICE CHAIR



Marie Chuang, Council Member, Town of Hillsborough



Desiree Thayer, Council Member, City of Burlingame

EXECUTIVE AND COMMAND STAFF

Chief Administrative Officer
City Manager, Town of Hillsborough

Doug Davis

Fire Chief

David Pucci

Deputy Fire Chief

Jonathan Cox

Fire Marshal

Patricia Koch

Battalion Chiefs:

A Shift

Casey Pera

B Shift

Billy Vella

C Shift

Pat Murphy

Training

Joe Perry

Administrative Services Director/
Board Clerk

Rubina Ellam

General Legal Counsel

Jean Savaree

Finance Director/Treasurer
Finance Department, Town of Hillsborough

Jan Cooke

Human Resources Director

Jennifer Crims

MISSION STATEMENT AND CORE VALUES



MISSION STATEMENT

We deliver effective, efficient, accessible protection across all hazards by collaborating with our community to ensure safety and resilience.

VISION STATEMENT

We aspire to set new standards in emergency services, exceeding community expectations with integrity, innovation, and a commitment to safety and quality of life.

OUR CORE VALUES

Be honest

Demonstrate integrity

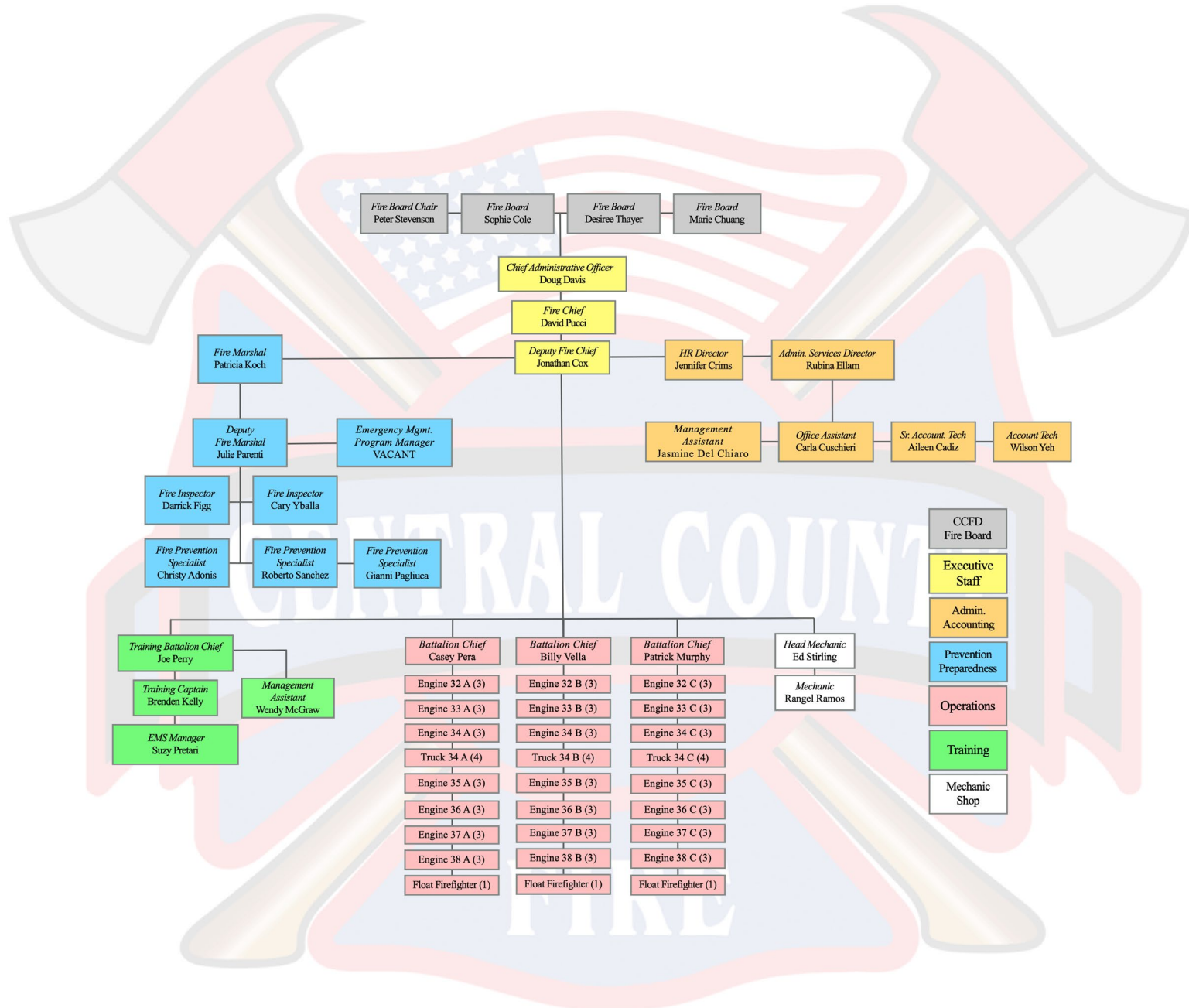
Show respect

Practice servant leadership

Maintain accountability

Work as a team

Exemplify professionalism



ABOUT CENTRAL COUNTY FIRE DEPARTMENT

The Central County Fire Department was established on April 20, 2004, through a Joint Powers Agreement between the City of Burlingame and the Town of Hillsborough, California, to promote more efficient administration and effective delivery of services to the partner cities. Funding is essentially provided by the partner cities' general fund tax revenues. The initial merger included stipulations whereby personnel remained employees of the individual cities, and responsibility for certain major costs, such as replacement of vehicles and facilities, and costs related to other post-employment benefits, remained with the partner cities. On June 21, 2010, the operations moved into a full merger, transferring all employees to an independent single entity. Central County Fire Department (CCFD) is a stand-alone entity with the partner cities only responsible for facilities respectively owned by the City or Town and post-employment benefits for those retirees having retired prior to June 21, 2010.

On December 29, 2014, CCFD entered into a contract for fire services with the City of Millbrae that includes suppression, fire prevention, and administrative oversight and support. With this contract came the addition of 19 fire personnel to the CCFD ranks.

Governance	Board of Directors consisting of two Council members each from the City of Burlingame and Town of Hillsborough with all major decisions to be ratified by the respective city councils.
Administration	The Board appoints the City Manager of each city to serve as Chief Administrative Officer for alternating two-year terms. The Chief Administrative Officer appoints the Fire Chief who shall conduct the day-to-day operations of the Department.
Size of Area	City of Burlingame – 6.1 square miles City of Millbrae – 3.3 square miles Town of Hillsborough – 6.21 square miles Total – 15.51 square miles
Population	City of Burlingame – 31,386 City of Millbrae – 23,216 Town of Hillsborough – 11,443 Total – 66,045
Frontline Apparatus	7 Engines 1 Aerial Ladder Truck 1 SVI Heavy Rescue
Fire Stations	City of Burlingame – 3 City of Millbrae – 2 Town of Hillsborough – 2

ABOUT CENTRAL COUNTY FIRE DEPARTMENT

Personnel Strength

1	Fire Chief
1	Deputy Chief
1	Fire Marshal
1	Deputy Fire Marshal
2	Fire Inspectors
3	Fire Prevention Specialists
4	Battalion Chiefs
25	Captains
54	Firefighters and Paramedics
1	Non-Safety Emergency Vehicle Tech. III
1	Non-Safety Emergency Vehicle Tech. II
1	Non-Safety Emergency Medical Services Mgr.
1	Administrative Services Manager
2	Management Assistants
1	Human Resources Director
1	Senior Accounting Technician
1	Accounting Technician
1	Office Assistant
1	Community Risk & Resiliency Specialist
.5	CERT Coordinator
103.5	FTEs



FIRE STATIONS



Fire Station 32
330 Ascot Road
Hillsborough, CA 94010



Fire Station 33
835 Chateau Drive
Hillsborough, CA 94010

FIRE STATIONS



Fire Station 34
799 California Drive
Burlingame, CA 94010



Fire Station 35
2832 Hillside Drive
Burlingame, CA 94010

FIRE STATIONS



Fire Station 37
511 Magnolia Avenue
Millbrae, CA 94030



Fire Station 38
785 Crestview Drive
Millbrae, CA 94030

FIRE STATIONS



Fire Station 36
1399 Rollins Road
Burlingame, CA 94010

Fire Station 36 re-opened on July 1, 2025. Administration staff have moved to a temporary location in Hillsborough. The Prevention Division remains at the Rollins Road location.

APPARATUS



Engine 32 | Pierce Dash model year 2016
Carries 680 gallons of water and 20 gallons
of universal biodegradable foam



Engine 33 | Pierce Dash model year 2003
Carries 500 gallons of water and 20 gallons each
of Class A and Class B foam



Engine 34 | Pierce Dash model year 2019
Carries 680 gallons of water and 20 gallons
of universal biodegradable foam



Truck 34 | 2021 Pierce Dash Cab 105" Aerial Ladder

APPARATUS



Engine 35 | Pierce Dash model year 2016
Carries 680 gallons of water and 20 gallons
of universal biodegradable foam



Engine 36 | Pierce Dash model year 2016
Carries 680 gallons of water and 20 gallons
of universal biodegradable foam



Engine 37 | Pierce Dash model year 2016
Carries 680 gallons of water and 20 gallons
of universal biodegradable foam



Engine 38 | Pierce Dash model year 2017
Carries 680 gallons of water and 20 gallons
of universal biodegradable foam

APPARATUS



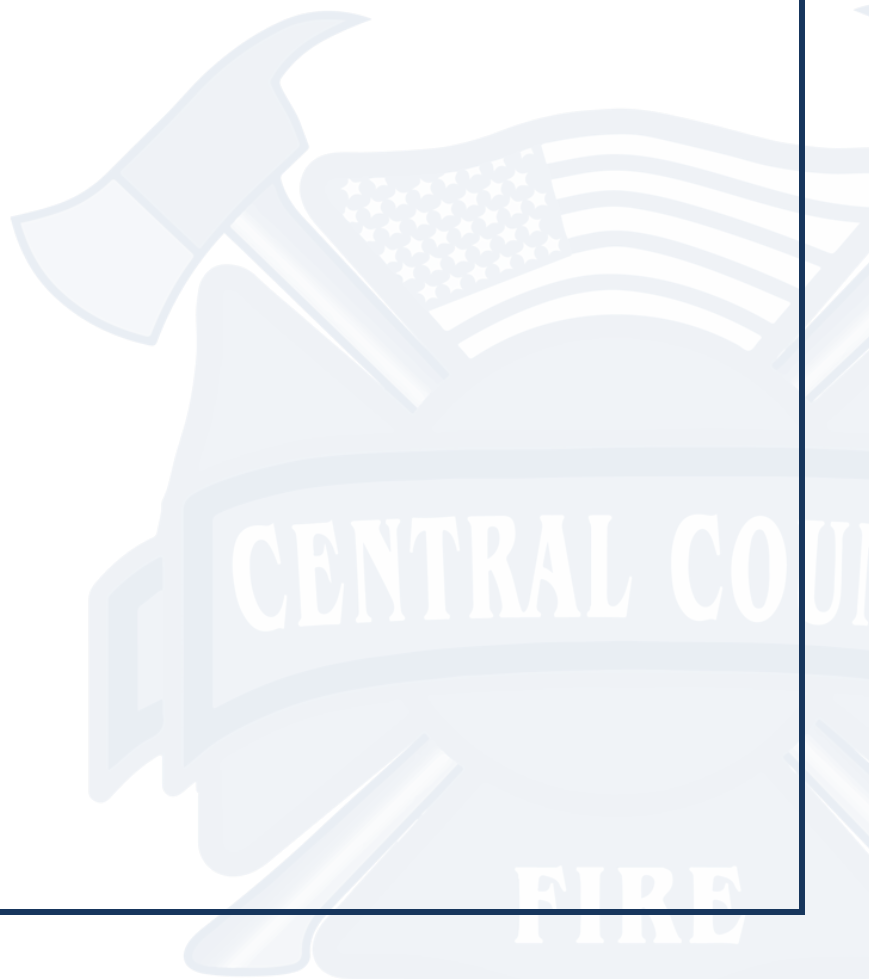
US&R 133 | Type I Heavy Rescue model year 2008



Engine 2608 | 2020 Ford HME/Ahrens-Fox
CA Office of Emergency Services Type 6 Apparatus

Budget Message

Fire Chief's Budget Message



BUDGET MESSAGE

Date: April 8, 2026

To: Board of Directors, Central County Fire Department

From: David Pucci, Fire Chief

Subject: Budget Message for Fiscal Year 2026-2027



I am pleased to present the adopted budget for fiscal year 2026-2027. The last two fiscal years have been a time of growth and change for our department. Our service delivery to our community has been significantly improved with the addition of Engine 36.

At its core, this budget reflects a simple priority: taking care of our people so they can take care of our community. This year, we are placing a strong emphasis on two critical areas—leadership development and wellness.

First, leadership. The fire service is built on trust, accountability, and decision-making under pressure. We are investing in developing leaders at every level of the organization—not just officers, but firefighters who are ready to step up, take initiative, and guide others. This includes expanded training, mentorship opportunities, and professional development programs designed to prepare our personnel for the complex challenges we face today and in the future.

Second, wellness. The demands of this profession—physically, mentally, and emotionally—are significant. We are committing resources to strengthen our wellness programs, including mental health support, peer resources, fitness initiatives, and injury prevention. Supporting our members' well-being is not just the right thing to do—it directly impacts readiness, resilience, and the quality of service we provide.

This budget is not about adding extras; it's about making smart, meaningful investments in our people. When we build strong leaders and support the health of our workforce, we strengthen the entire department and the community we serve.

Administration

The most significant change for our administration division is the budget request that will allow us to move into a new office space. Our current space is not a public building and has only been used as a temporary solution while we looked for a permanent location for our administrative offices. The City of Burlingame has space available at its new City Hall that will suit our needs. The cost of the lease, as well as the one-time tenant improvements are included in this budget. The existing space is not sufficient to accommodate all of our administrative staff, but as more space becomes available, we will further consolidate our staff into one workspace.

Operations

Our Operations Division continues to operate at a high level and provides quality service for fires, emergency medical calls, and other emergencies. Our Paramedics are highly trained and are continually working to improve their skills.

Our increased daily staffing is fully in place with the opening of Engine 36 and the addition of a fourth firefighter to Truck 34. Many of the firefighters who were hired to increase our staffing have completed or are nearly complete with their probationary period. In addition to hiring new firefighters, we also promoted 6 Captains, 1 Battalion Chief, and hired 1 Deputy Chief. I anticipate the rate of hiring and promotion to stabilize in the coming years.

BUDGET MESSAGE

Prevention

Our Prevention Division continues to respond to the needs of our community by conducting plan review, fire and life safety inspections, and investigations. The pace of development has continued to be significant.

Each city adopted the new fire severity zone maps, and we have re-allocated our resources to meet our state-mandated inspections. We saw a reduction of areas designated very high in Hillsborough and an increase in Burlingame and Millbrae. We have focused on educating our community members, and they have adjusted to these new inspection requirements.

Training

In FY 22-23, we established a new Training Division in partnership with the San Bruno Fire Department. The Training Division includes one Battalion Chief, one Captain, one EMS Manager, and one Management Assistant. The San Bruno Fire Department also provides a Training Captain. The Training Division continues to provide all mandated training for firefighters and is an integral part of our probationary firefighter training.

Mechanics

A key division within CCFD, our mechanics are responsible for maintaining our fleet and ensuring our crews have sound and dependable apparatus to work with and keep them safe. In addition to maintaining the CCFD fleet, our mechanics also occasionally service vehicles and apparatus for the College of San Mateo and the Colma Fire Protection District.

Outlook

After a period of significant growth, our workforce will experience a reduction in hiring and promotion. Our focus will be on growing the future leaders within our organization as well as improving our depth and resilience.

Our study on potentially forming a fire district is underway. This study will focus on the benefits of district formation as well as long-term financial stability and governance.

Our strategic planning work groups continue developing their recommendations for many upcoming projects. One major accomplishment is developing a realistic replacement schedule for our department vehicles. Our recent order of 4 fire engines will have a significant impact on the overall age of our fleet. The resources needed to accomplish this goal are included in this budget.

With the guidance of CCFD Chief Administrative Officer Doug Davis and Burlingame City Manager Lisa Goldman, CCFD has been on a path of fiscal and operational excellence over the last several years.

We remain committed to fiscal responsibility, transparency, and delivering the highest level of service. I appreciate your continued support as we move forward with these priorities.

Respectfully,



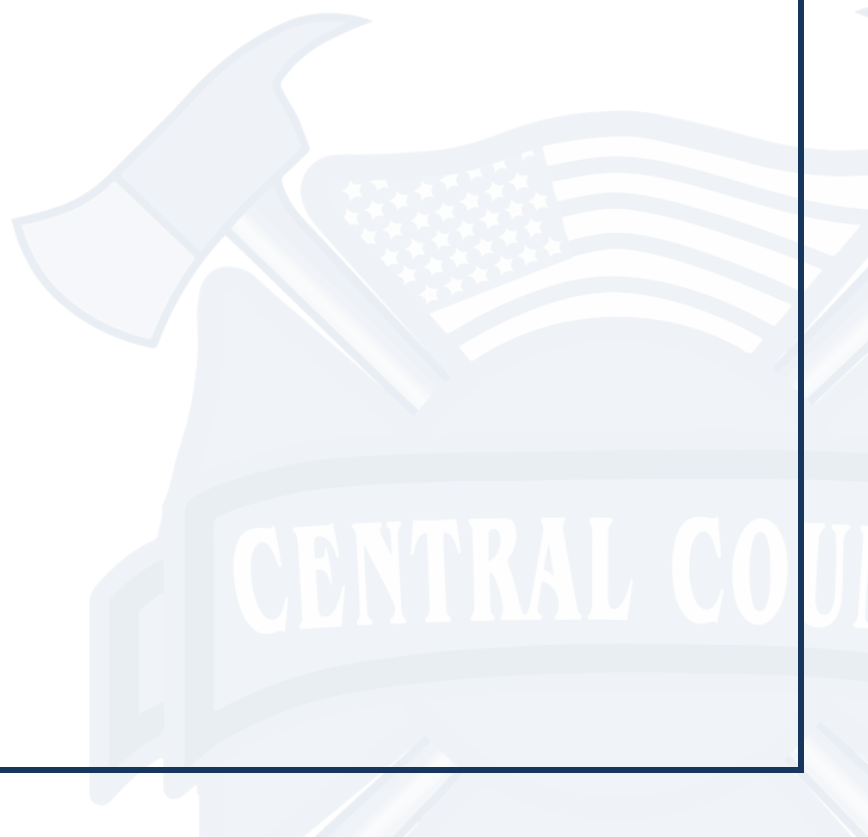
David Pucci
Fire Chief

Budget Process

Budget Policies

Budget Preparation and Adoption

Fund Structure and Basis of Budgeting



BUDGET POLICIES

The Central County Fire Department operates under a set of budget policies that guide the development and administration of this budget.

Balanced Budget

The Department will adopt and maintain a balanced budget in the General Fund in which

- Operating revenues must fully cover operating expenditures, including debt service.
- Total expenditures can exceed revenues in a given year to fund capital improvement plan projects, other “one-time” non-recurring expenditures, if there are sufficient funds from the prior years’ reserves to cover such expenditures.

Budgeting for all other governmental funds will be project-specific and will be subject to available individual fund balances.

Budget Basis

The budget is adopted on a basis consistent with generally accepted accounting principles (“GAAP”). The modified accrual basis is used for budgeting. Governmental funds, such as the General Fund, utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year.

Proprietary funds, such as enterprise funds and internal service funds, utilize the accrual basis of accounting, which recognizes revenues when earned and expenses when incurred.

Budget Administration and Level of Control

The Board of Directors may amend or supplement the budget at any time after its adoption by a majority vote of the members. The Chief Administrative Officer or her designee may make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances. Control of expenditures is at the fund level, where all expenditures are tracked against appropriations.

The department may transfer budgeted amounts within the Fund, but interfund transfers can only be made in accordance with the adopted budget. All other transfers must be approved by the Board of Directors.

Budget Term

The Central County Fire Department follows the fiscal year of the funding entities – City of Burlingame, Town of Hillsborough, and City of Millbrae, which runs from July to June. Annual budgets are prepared and adopted for each fund except the Capital Projects Fund. The Capital Projects Fund establishes budgetary control on a project-by-project basis.

User Fee Cost Recovery Levels

Whenever possible, fees, charges, and other revenues should cover the full cost of those services and activities.

BUDGET PREPARATION AND ADOPTION PROCESS

The budget development is headed by the Department's Management and the Finance Director, together with the City Managers of the member agencies.

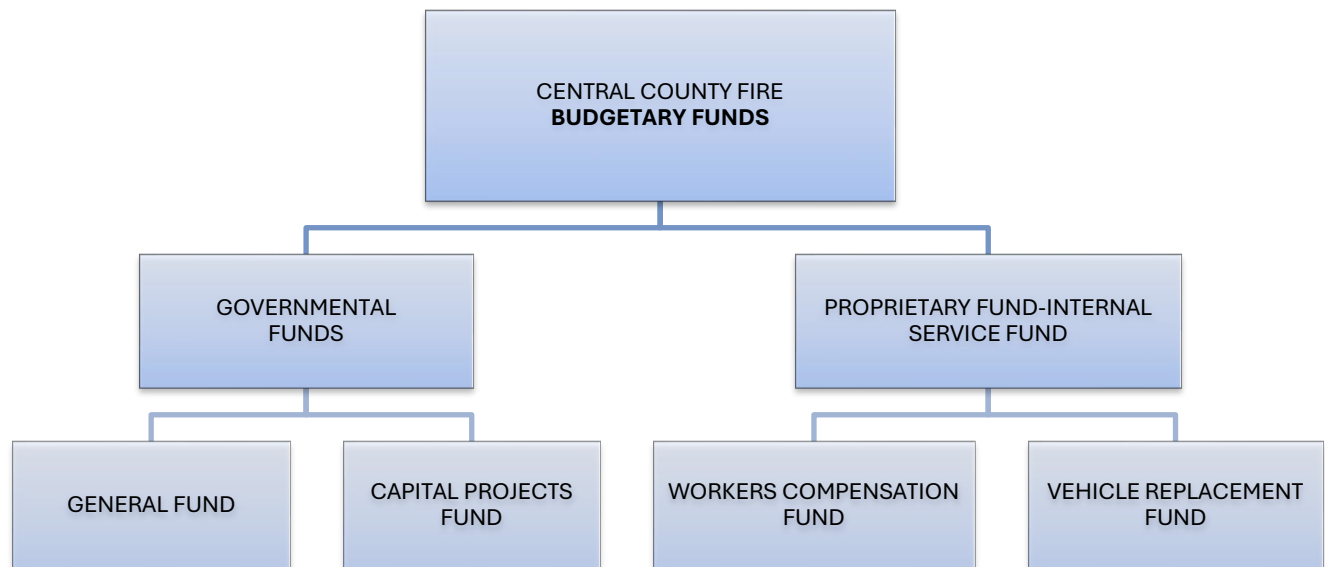
The following discusses the general approach and time schedule of the budget preparation:

November December	Department begins planning for the coming fiscal year by preparing budget requests. Department submits capital improvement requests for the next fiscal year.
January	Department submits estimates of current year expenditures and budget requests covering current and proposed programs to the Chief Administrative Officer and the Finance Director. The Finance Director prepares an analysis of expected revenues. Fire Management meets with the Chief Administrative Officer and the other City Manager to review current year department program results, priorities, and budget issues mid-year for informed budget planning. Determination is made of funding available for the current budget.
February March	Budget requests are reviewed and analyzed by the Chief Administrative Officer. Preliminary comparison of total requests with total anticipated revenue is made in consultation with the Finance Director. The Chief Administrative Officer makes preliminary expenditure adjustments to bring proposed total expenditures in line with total anticipated revenues. The Chief Administrative Officer meets with Fire Management to discuss budget requests and financing limits. The Department amends their requests, and the Chief Administrative Officer prepares the final recommendation for balanced budget based on the latest available information. The Department prepares the Proposed Budget.
April	Public notice for fees and charges is issued. The Proposed Budget and Fee Schedule are presented to the Board of Directors at a public hearing. The Board adopts the budget and fee schedule.
May or June	The Adopted Budget is presented to the respective Councils of the member agencies for ratification.
July	The Adopted Budget and the Adopted Fee Schedule take effect.

FUND STRUCTURE AND BASIS OF BUDGETING

In accordance with generally accepted accounting principles, the Department's financial reporting system is organized on a fund basis consisting of two major types – governmental and proprietary – and when they become applicable in the future, two self-balancing account groups: general fixed assets and general long-term debt. The Department's funds are structured to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions, or limitations.

The basis of accounting used for purposes of financial reporting is in accordance with generally accepted accounting principles (GAAP) and is determined based on the type of funds. The basis for each of the funds is not necessarily the same as the basis used in preparing the budget document. The Central County Fire Department uses the modified accrual basis for budgeting. This basis is the method under which revenues and other financial resources are recognized when they become both “measurable” and “available” to finance expenditures of the current period. However, whenever applicable, reconciling items are presented to convert the respective funds to the accounting basis used for financial reporting.



Budgets for major funds are individually presented, while the budget is aggregated for non-major funds. Funds whose revenues or expenditures constitute more than 10 percent of the budget are considered a major fund for budgeting purposes.

FUND DESCRIPTIONS

The **General Fund** is used to account for the financial resources and expenditures associated with most Department operations not accounted for and reported in another fund. Revenues collected in this fund are not restricted as to which division or purpose they may be expended. The sources of revenue for the General Fund are primarily from service charges, contributions from the member agencies, program revenues from fees and other reimbursements for shared services.

FUND STRUCTURE AND BASIS OF BUDGETING

The **Capital Project Fund** accounts for financial resources to be used for major projects or capital outlay. The General Fund generally provides funding to this fund.

The **Internal Service Fund – Workers’ Compensation** accounts for the activities associated with administering the workers’ compensation program. The Department is self-insured for workers’ compensation claims up to \$250,000 per occurrence. Claims in excess of this amount are covered with excess coverage obtained through a JPA. The Department uses the services of a third-party claims administrator whose costs are accounted for in this fund.

The **Internal Service Fund – Vehicle and Equipment Replacement** accounts for the purchase of vehicles and equipment, such as vehicles, fire apparatus, and other fire equipment. The General Fund generally provides funding to this fund.



Budget Graphs and Summaries

Staffing Summary

Combined Revenues, Expenditures & Changes in
Fund Balance

Where the Money Comes From & Goes – General Fund



BUDGET GRAPHS AND SUMMARIES – STAFFING SUMMARY

STAFFING SUMMARY

	Adopted Budget 2024-2025	Adopted Budget 2025-2026	Adopted Budget 2026-2027	Preliminary Budget 2027-2028	Preliminary Budget 2028-2029	Preliminary Budget 2029-2030
Sworn:						
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	2.00	2.00	2.00	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00
Training Battalion Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captain	21.00	24.00	24.00	24.00	24.00	24.00
Training Captain	1.00	1.00	1.00	1.00	1.00	1.00
Firefighter and Paramedics	45.00	54.00	54.00	54.00	54.00	54.00
Total Sworn	77.00	89.00	89.00	89.00	89.00	89.00
Non-Sworn:						
Administrative Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00					
Management Assistant	1.00	2.00	2.00	2.00	2.00	2.00
Senior Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Medical Services Mgr.	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Vehicle Technician	2.00	2.00	2.00	2.00	2.00	2.00
Fire Prevention Specialist	3.00	3.00	3.00	3.00	3.00	3.00
Community Risk & Resiliency Spec.	1.00	1.00	1.00	1.00	1.00	1.00
CERT Coordinator		0.5	0.5	0.5	0.5	0.5
Total Non-Sworn	14.00	14.50	14.50	14.50	14.50	14.50
TOTAL	91.00	103.50	103.50	103.50	103.50	103.50

BUDGET GRAPHS AND SUMMARIES – STAFFING SUMMARY

STAFFING SUMMARY BY FUNCTION

	Adopted Budget 2024-2025	Adopted Budget 2025-2026	Proposed Budget 2026-2027	Preliminary Budget 2027-2028	Preliminary Budget 2028-2029	Preliminary Budget 2029-2030
ADMINISTRATION:						
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00
Management Assistant	1.00	2.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00					
Sr. Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
	9.00	9.00	9.00	9.00	9.00	9.00
PREVENTION & PREPAREDNESS						
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	2.00	2.00	2.00	2.00	2.00	2.00
Fire Prevention Specialist	3.00	3.00	3.00	3.00	3.00	3.00
Community Risk & Resiliency Spec.	1.00	1.00	1.00	1.00	1.00	1.00
CERT Coordinator		0.5	0.5	0.5	0.5	0.5
	8.00	8.50	8.50	8.50	8.50	8.50
TRAINING						
Training Battalion Chief	1.00	1.00	1.00	1.00	1.00	1.00
Training Captain	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Medical Services Mgr.	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00
SUPPRESSION						
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00
Captain	21.00	24.00	24.00	24.00	24.00	24.00
Firefighter and Paramedics	45.00	54.00	54.00	54.00	54.00	54.00
	69.00	81.00	81.00	81.00	81.00	81.00
MECHANIC SHOP						
Emergency Vehicle Technician	2.00	2.00	2.00	2.00	2.00	2.00
	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL	91.00	103.50	103.50	103.50	103.50	103.50

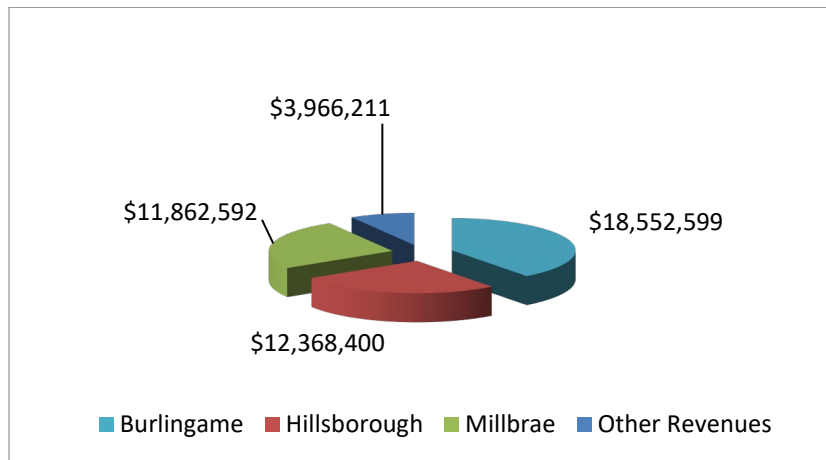
BUDGET GRAPHS AND SUMMARIES

COMBINED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES/NET POSITION

	General Fund	Capital Projects Fund	TOTAL Governmental Funds	Risk Mgmt. Internal Service Fund	Vehicle Replacement Fund
REVENUES:					
Permits & Licenses	\$ 382,454	\$ -	\$ 382,454	\$ -	\$ -
Intergovernmental:					
City of Burlingame	18,552,599		18,552,599		
Town of Hillsborough	12,368,400		12,368,400		
City of Millbrae	11,862,592		11,862,592		
SAFER Grant	2,668,008		2,668,008		
Other Agencies	358,516		358,516		
Service Charges:					
Program Revenues	333,331		333,331		1,980,000
Workers Compensation Premiums	185,000		185,000	1,766,000	
All Others	38,902	900,000	938,902	50,000	
Total Revenues	46,749,802	900,000	47,649,802	1,816,000	1,980,000
EXPENDITURES:					
Operating	43,869,802		43,869,802	1,779,523	
Capital Outlay/Reserve		900,000	900,000		758,009
Total Expenditures	43,869,802	900,000	44,769,802	1,779,523	758,009
Excess of Revenues over (under) Expenditures	2,880,000		2,880,000	36,477	1,221,992
OTHER FINANCING SOURCES (USES):					
Operating Transfers In					
Operating Transfers Out	(2,880,000)		(2,880,000)		
Total Other Financing Sources (Uses)	(2,880,000)	-	(2,880,000)	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	-	36,477	1,221,992
CONVERSION TO GAAP:					
Capitalize Equipment					758,009
Depreciation					(661,248)
Change in Worker's Compensation Liability				739,000	
Total Conversion to GAAP				739,000	96,760
Beg. Fund Balance/Net Position	2,567,437	469,463	3,036,900	2,315,879	9,210,243
End. Fund Balance/Net Position	\$2,567,437	\$469,463	\$3,036,900	\$ 1,613,355	\$10,528,995

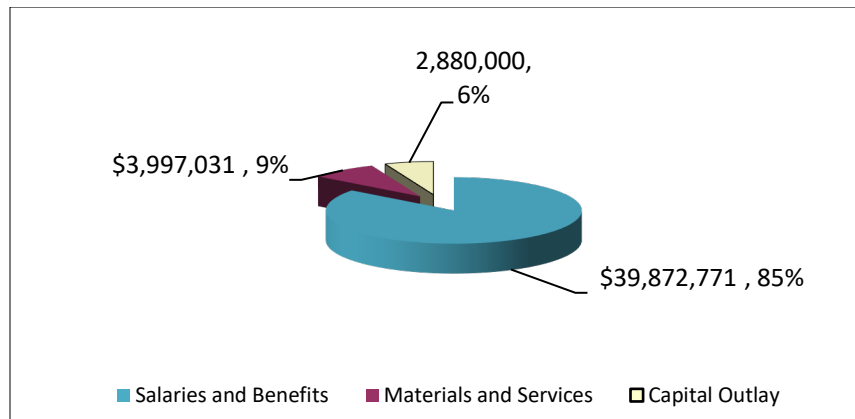
BUDGET GRAPHS AND SUMMARIES

WHERE THE MONEY COMES FROM – GENERAL FUND



	Actual 2024-2025	Adopted 2025-2026	Adopted 2026-2027
Burlingame	\$15,983,751	\$16,268,543	\$18,552,599
Hillsborough	10,655,834	10,845,696	12,368,400
Millbrae	10,260,904	10,402,159	11,862,592
Other Revenues	3,223,432	3,886,791	3,966,211
Total	\$40,123,921	\$41,403,189	\$46,749,802
% of Change	13.9%	3.2%	12.9%

WHERE THE MONEY GOES BY CLASSIFICATION – GENERAL FUND



	Actual 2024-2025	Adopted 2025-2026	Adopted 2026-2027
Salaries and Benefits	\$34,958,907	\$36,362,955	\$39,872,771
Materials & Services	2,805,630	3,090,233	3,997,031
Capital Outlay	1,600,000	1,950,000	2,880,000
Total	\$39,364,537	\$41,403,188	\$46,749,802
% of Change	12.7%	5.2%	12.9%

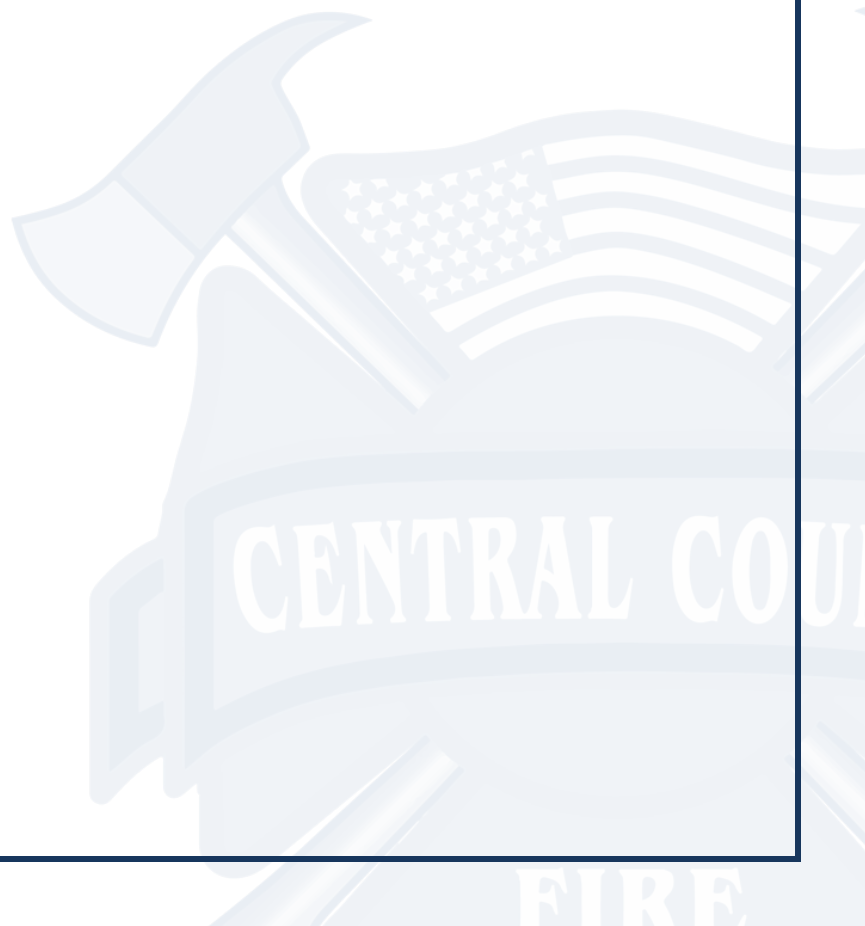
Budget Details

General Fund

Internal Service Fund – Workers Compensation

Internal Service Fund – Vehicle and Equipment Replacement

Capital Projects Fund



BUDGET DETAILS

GENERAL FUND

The General Fund accounts for all resources not accounted for and reported in another fund. It includes program revenues and contributions from the City of Burlingame, City of Millbrae, and the Town of Hillsborough. In accordance with the contract for fire services with the City of Millbrae, Millbrae is responsible for 30% of the operational budget. The remaining 70% is split between the City of Burlingame and the Town of Hillsborough based on a 60/40 cost allocation formula (60% Burlingame/40% Hillsborough).

Costs Excluded from Allocation

The following items remain excluded from the allocation and will remain the responsibility of the individual cities; they are therefore not included in the adopted budget:

- ❖ Other Post-Employment Benefits (OPEB) costs attributed to the fire personnel who retired prior to 6/21/2010, and OPEB costs for the new personnel hired from Millbrae on 12/29/2014
- ❖ Facilities (fire stations), including replacement and/or significant repairs
- ❖ Debt service costs for the pay-off of the retirement side funds

Key Assumptions

- ❖ Funding to reserve for capital projects (new Admin location) and Replacement Fund for known upcoming apparatus and equipment expenditures at \$2,880,000
- ❖ Other Post-Employment Benefits (OPEB) funding at \$1,535,000
- ❖ Budgeted COLA increases; Firefighters 4%; Chief Officers, 4%; Clerical and Mechanics, 4%; Management, 4%
- ❖ Workers' compensation funding of \$1,766,000 based on actuarial valuation

❖ CalPERS rates:

- 99.06% (Safety Classic Plan)*,
- 21.01% (Misc. Classic Plan),
- 15.35% (Safety PEPRA Plan),
- 8.97% (Miscellaneous PEPRA Plan)

*Net of 4% being shared by employees for Safety Classic plan

❖ Health insurance premium – 10% increase starting January 1, 2027 (six months of fiscal year)

❖ Capital and Vehicle purchase

- \$900,000 for new Admin location
- \$341,000 for staff vehicles
- \$33,275 for US&R Equipment
- \$109,808 for radios
- \$82,500 for safety gear
- \$136,426 for IT replacement

Funding from Member Agencies

	Adopted FY 26-27 Funding to CCFD	% Share of FY 26-27 Budget	% increase FY 26-27 over FY 25-26
Burlingame	\$18,552,599	43%	14%
Hillsborough	\$12,368,400	29%	14%
Millbrae	\$11,862,592	28%	14%
Total	\$42,783,591	100%	14%

The adopted FY 26-27 funding for the CCFD operations reflects an increase in required PERS contribution, cost-of-living increases, and transfers to the Capital Projects and Replacement Funds, resulting in a 12.9% increase in expenditures from FY 25-26 adopted budget. Funding for the General Fund comes from the City of Burlingame, Town of Hillsborough, and City of Millbrae. Funding from the SAFER grant and revenues from other fees for services, result in an overall net contribution increase of 14% for the cities.

(At the time of this adopted budget, SAFER Grant reimbursements are pending.)

BUDGET DETAILS – GENERAL FUND

	Account Description	Actual 2024-2025	Adopted 2025-2026	Revised Projection 2025-2026	Adopted 2026-2027
1	REVENUES:				
2	PERMITS & LICENSES				
3	Construction Permits	\$ 397,696	\$ 346,112	\$ 346,112	\$ 359,956
4	Fire Code Permit	13,559	21,632	21,632	22,497
5	Penalty Fees	120	-	-	-
6	Total Permits & Licenses	411,375	367,744	367,744	382,454
7	INTERGOVERNMENTAL REVENUES:				
8	Burlingame	15,983,751	16,268,543	16,540,283	18,552,599
9	Hillsborough	10,655,834	10,845,696	11,026,856	12,368,400
10	Millbrae	10,260,904	10,402,159	10,596,259	11,862,592
11	Sub-total from Partner Cities	36,900,489	37,516,398	38,163,398	42,783,591
12	ALS JPA	172,296	187,086	184,892	187,086
13	Joint Training Program	151,297	180,400	180,400	171,430
14	Federal SAFER Grant	-	2,509,740	2,509,740	2,668,008
15	Sub-total from Other Agencies	323,593	2,877,226	2,875,032	3,026,254
16	Total Intergovernmental Revenues	37,224,082	40,393,624	41,038,430	45,810,115
17	CHARGES FOR SERVICES				
18	After Business Hours/Unscheduled Inspection	-	-	4,044	-
19	Fire Plan Review	316,606	178,464	229,273	185,603
20	Inspections/Re-Inspections	173,200	129,792	129,792	134,984
21	Fire Flow Inspection	4,799	4,684	4,684	4,871
22	Alternate Means of Protection	8,284	7,571	7,571	7,874
23	Wildland Urban Interface (WUI) Inspections		-	674	-
24	Station 34 Mechanic Shop	4,047	-	-	-
25	Total Charges for Services	506,936	320,511	376,038	333,331
26	OTHERS				
27	Workers' Compensation Reimbursement	185,000	185,000	185,000	185,000
28	Other Reimbursement Revenue	40,691	22,714	22,714	22,714
29	Investment Earnings	10,379	3,246	7,838	7,838
30	Strike Team Reimbursement	1,435,319	89,000	398,425	-
31	Donations & Other Contributions	-	-	-	-
32	Miscellaneous	7,052	20,000	20,000	7,000
33	Imaging/Microfiche Services	3,087	1,350	1,350	1,350
34	Transfer In	300,000			
35	Total Others	1,981,528	321,310	635,327	223,902
36	TOTAL REVENUES	40,123,921	41,403,189	42,417,539	46,749,802
37	EXPENDITURES:				
38	SALARIES & BENEFITS				
39	Regular Salaries – Safety	14,579,845	15,322,949	15,747,637	16,797,117
40	Regular Salaries - Non-Safety	1,344,183	1,841,244	1,890,097	2,196,417
41	Part-time Salaries	-	61,306	30,653	61,306
42	Overtime:	3,809,994	2,301,446	2,879,125	2,416,518
43	Disability Leave	511,652	364,000	584,103	382,200
44	Vacation Leave	1,218,638	1,080,903	1,103,032	1,134,948
45	Sick Leave	407,958	233,709	233,709	245,394
46	Family Sick Leave/Bereavement	128,021	99,326	99,326	104,293
47	Special Assignment	114,504	146,068	146,068	153,371
48	Shop Mechanic	3,472	5,843	5,843	6,135
49	Reimbursable	28,593	21,034	21,034	22,085
50	Strike Team - Reimbursable	1,021,130	-	335,447	-
51	Vacancy	-	-	-	150,000
52	Miscellaneous	376,026	350,563	350,563	218,091
53	Holiday Pay	647,614	731,661	741,400	819,085
54	FLSA	309,380	365,827	365,827	409,544
55	Uniform Allowance	80,285	80,065	80,065	78,365

BUDGET DETAILS – GENERAL FUND

	Account Description	Actual 2024-2025	Adopted 2025-2026	Revised Projection 2025-2026	Adopted 2026-2027
56	Medicare/FICA	296,676	262,015	262,015	202,141
57	PERS Retirement	7,989,905	8,839,076	8,942,264	9,976,567
58	Health Insurance	1,937,364	2,436,034	2,436,034	2,346,204
59	Dental Insurance	159,586	144,560	144,560	220,509
60	Vision	34,809	27,573	27,573	46,820
61	Life Insurance	29,344	21,288	27,647	20,748
62	Long-term Disability Insurance	6,968	7,515	7,515	11,418
63	Deferred Compensation (Mgmt.)	12,000	15,000	15,000	15,000
64	Retirement Health Savings	277,610	327,324	347,325	554,714
65	Health Insurance - Retirees	1,292,833	1,255,000	1,255,000	1,535,000
66	Workers' Compensation	1,900,000	2,000,000	2,000,000	1,766,000
67	Leave payouts – vacation	61,853	33,874	53,115	28,686
68	Leave payouts – sick	42,871	40,806	40,806	49,591
69	Leave payouts at retirement	98,413	177,380	132,826	268,798
70	Other payroll charges	11,172	10,850	10,850	10,850
71	Admin Leave Payout	36,202	60,163	60,163	41,373
72	TOTAL SALARIES & BENEFITS	34,958,907	36,362,955	37,497,497	39,872,771
73	MATERIALS & SERVICES:				
74	Office Expense	14,755	22,855	22,855	23,997
75	Expendable Supplies	43,097	43,303	43,303	45,468
76	Postage	2,452	4,516	4,516	4,742
77	EMS Supplies	26,775	26,250	26,250	27,563
78	Respiratory Equipment Expense	35,542	41,000	41,000	43,050
79	Small Tools	157,660	112,350	112,350	117,968
80	Public Education	3,344	11,356	11,356	51,924
81	Safety Equipment	125,090	135,679	135,679	182,462
82	Uniform Supplies	33,047	12,958	12,958	13,606
83	Communications	93,297	87,583	87,583	91,962
84	Rent				237,439
85	Utilities	160,056	163,200	163,200	236,360
86	Building/Grounds/Facilities Maintenance	118,853	177,150	177,150	186,007
87	Gas, Diesel, Oil	97,749	139,895	100,000	146,890
88	Apparatus Maintenance (CCFD)	177,306	137,592	137,592	144,472
89	Mechanic Shop Service Agreement	4,612	24,255	24,255	25,468
90	Mechanic Shop (Inventory/Stock)	33,176	14,172	25,721	14,881
91	Hose and Nozzles	47,324	29,525	29,525	31,001
92	Radio Maintenance	28,556	28,875	29,744	30,319
93	Contractual Services	581,878	696,889	696,889	1,124,388
94	Legal Services	165,381	95,157	95,157	56,915
95	Auditing	13,810	14,501	14,501	16,350
96	WUI Program	921	26,250	5,000	27,563
97	USAR Program	23,416	31,000	31,000	32,550
98	Dues & Subscriptions	13,822	16,538	16,538	17,364
99	Travel, Conferences, & Meetings	68,984	26,911	26,911	28,256
100	Human Resources (Hiring etc.)	146,131	68,250	68,250	71,663
101	Training & Safety	58,570	150,000	150,000	157,500
102	Training/EMS (Joint Training)	15,253	57,330	57,330	60,197
103	Ops Training (Joint Training)	38,504	45,864	45,864	48,157
104	Emergency Preparedness	9,815	28,665	28,665	30,098
105	Wellness & Safety	80,071	127,688	127,688	134,072
106	Employee Critical Care (new)	-	30,000	30,000	31,500
107	Liability, property, and other insurances	317,789	381,344	381,344	419,479
108	Computer, Telephone & Other IT Costs	46,321	58,482	58,482	61,406
109	Mobile Technology	2,645	5,848	5,848	6,141
110	Miscellaneous	19,628	17,006	17,006	17,856

BUDGET DETAILS – GENERAL FUND

111	Account Description	Actual 2024-2025	Adopted 2025-2026	Revised Projection 2025-2026	Adopted 2026-2027
111 112	TOTAL MATERIALS & SERVICES	2,805,630	3,090,233	3,041,507	3,997,031
112 113	TOTAL OPERATIONS COST	37,764,537	39,453,189	40,539,004	43,869,802
113 114	CAPITAL PROJECTS:				
114 115	Transfer to Capital Project Fund	100,000	150,000	150,000	900,000
115 116	Transfer to Vehicle Replacement Fund	1,500,000	1,800,000	1,800,000	1,980,000
116 117	Total Capital Reserve	1,600,000	1,950,000	1,950,000	2,880,000
117 118	TOTAL EXPENDITURES	39,364,537	41,403,189	42,489,004	46,749,802
118 119	NET EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	759,384	-	(71,465)	-
119 120	BEGINNING FUND BALANCE	1,879,518	2,638,902	2,638,902	2,567,437
120 121	ENDING FUND BALANCE	\$ 2,638,902	\$ 2,638,902	\$ 2,567,437	\$ 2,567,437

BUDGET DETAILS

INTERNAL SERVICE FUND – WORKERS’ COMPENSATION INSURANCE

Central County Fire Department is self-insured for workers’ compensation for claims up to \$250,000 per occurrence. This fund accounts for the accumulation of monies through departmental charges to pay for workers’ compensation costs. Workers’ compensation excess coverage is through Public Risk Innovation, Solutions, and Management (PRISM).

The targeted level of funding for workers’ compensation reserves is at a 70% confidence level of actuarial estimated outstanding losses.

Account Description	Actual 2024-2025	Adopted 2025-2026	Revised Projection 2025-2026	Adopted 2026-2027
REVENUES:				
Workers Comp Premiums	\$1,900,000	\$2,000,000	\$2,000,000	\$1,766,000
Workers Comp Reimbursements	33,991			
Investment Earnings	109,989	5,000	50,000	50,000
Dental and Vision Premiums		-		
TOTAL REVENUES	2,043,980	2,005,000	2,050,000	1,816,000
EXPENDITURES:				
Contractual Services – Athens	59,697	76,689	76,689	80,523
Excess Workers Comp Insurance	370,460	412,000	412,000	334,000
Workers Compensation Claims:				
Payments for Third Party Services	478,189	1,282,000	1,029,000	1,180,000
Industrial Disability Payments	185,000	185,000	185,000	185,000
Claims Accrual	159,000	561,000	561,000	739,000
TOTAL EXPENDITURES	1,252,346	2,516,689	2,263,689	2,518,523
EXCESS/(SHORTFALL)	791,634	(511,689)	(213,689)	(702,523)
BEGINNING FUND BALANCE	2,249,623	3,041,257	2,529,568	2,315,879
ENDING FUND BALANCE	3,041,257	2,529,568	2,315,879	1,613,355
ENDING CASH BALANCE	8,686,351	8,735,662	9,033,662	9,070,139
ACTUARIAL-EXPECTED ASSET BALANCE			8,851,000	9,011,000
ACTUARIAL-ESTIMATED OUTSTANDING LOSSES			\$4,935,000	\$5,674,000

BUDGET DETAILS

INTERNAL SERVICE FUND – VEHICLE AND EQUIPMENT REPLACEMENT

The Internal Service Fund – Vehicle and Equipment Replacement accounts for the purchase of vehicles, apparatus, and other fire equipment. The General Fund generally provides funding to this fund.

Account Description	Actual 2024-2025	Adopted 2025-2026	Revised Projection 2025-2026	Adopted 2026-2027
REVENUES:				
Donations & Other Contributions ¹	\$1,500,000	\$1,800,000	\$1,800,000	\$1,980,000
Miscellaneous				
Proceeds from Disposition	57,075			
Strike Team Reimbursement	214,384			
TOTAL REVENUES	1,771,459	1,800,000	1,800,000	\$1,980,000
EXPENDITURES:				
Capital Equipment	383,104	2,268,723	3,006,731	758,009
Transfers Out (to General Fund)	300,000			
TOTAL EXPENDITURES	683,104	2,268,723	3,006,371	758,009
Excess (Deficit) – Budgetary Basis	1,088,355	(468,723)	(1,206,371)	1,221,992
CONVERSION TO GAAP				
Capitalization of Equipment	372,380	2,268,723	3,006,731	758,009
Depreciation	(562,011)	(611,248)	(611,248)	(661,248)
Increase(decrease) in Accounts Payable	16,589			
BEGINNING NET POSITION	7,122,767	8,086,594	8,021,491	9,210,243
ENDING NET POSITION	8,021,491	9,275,346	9,210,243	10,528,995
ENDING CASH POSITION	\$3,827,383	\$3,291,515	\$2,621,012	\$3,843,003

¹ Contributions in FY26-27 are from the General Fund for purchase of three staff vehicles, new safety gear, new radios, and new IT equipment based on department replacement schedule and

BUDGET DETAILS

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the acquisition and construction of capital assets other than those that remain with the member agencies.

<u>Account Description</u>	<u>Actual 2024-2025</u>	<u>Adopted 2025-2026</u>	<u>Revised Projection 2025-2026</u>	<u>Adopted 2026-2027</u>
REVENUES:				
Transfers In	\$100,000	\$150,000	\$150,000	\$900,000
Federal and State Grants				
Contribution from others (Millbrae)				
Investment Earnings				
TOTAL REVENUES	\$100,000	\$150,000	\$150,000	\$900,000
EXPENDITURES:	-	-	-	-
Capital Outlay ¹	272,388			900,000
Communications & Others				
COVID Expense				
Capital Equipment				
Temporary Fire Station				
TOTAL EXPENDITURES	272,388	-		900,000
EXCESS	(172,388)	150,000	150,000	-
BEGINNING FUND BALANCE	491,851	319,463	319,463	469,463
ENDING FUND BALANCE	\$319,463	\$469,463	\$469,463	\$469,463

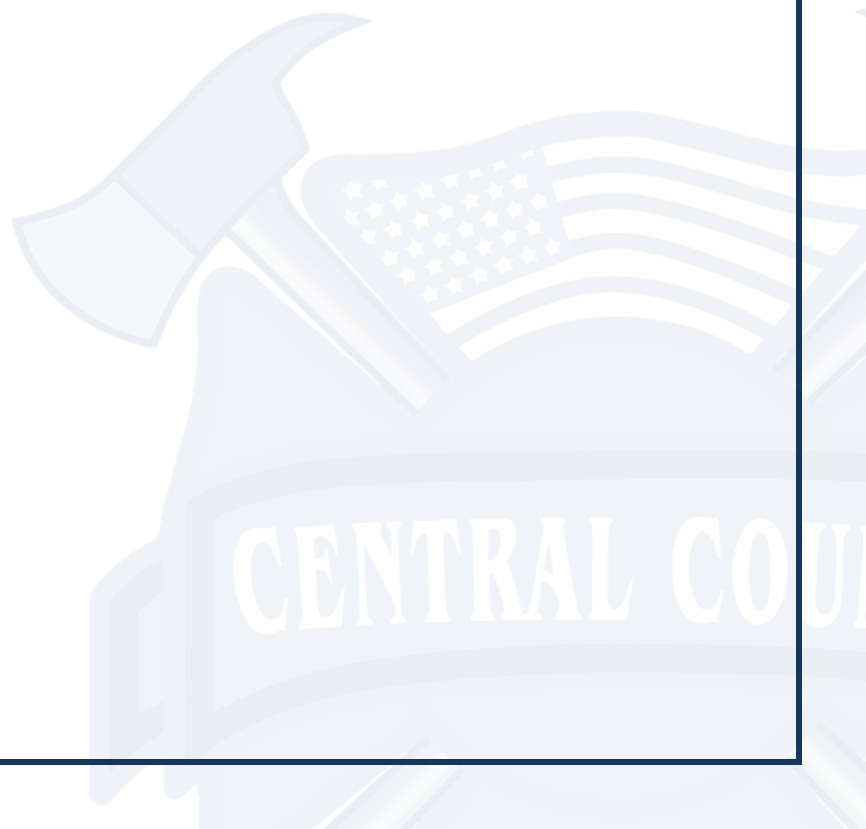
Program Descriptions **and Organizational Performance**

Administration

Prevention and Emergency Preparedness

Suppression

Training and EMS



ADMINISTRATION



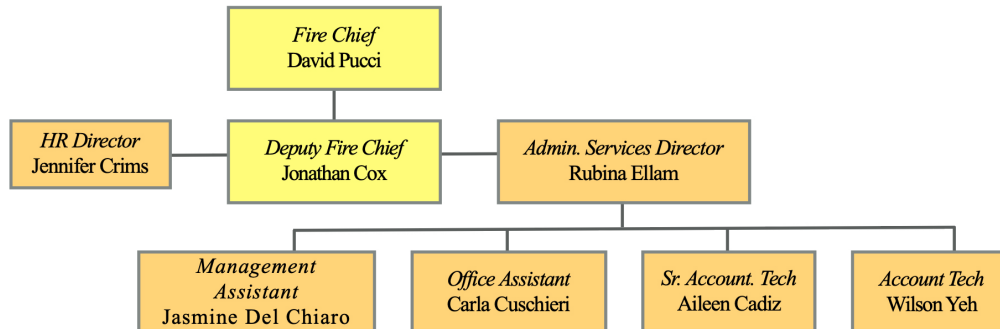
OVERVIEW

- Keep Fire Board, City Managers, and Councils of the partner cities and participating agencies apprised of service level best practices.
- Analyze and plan for the department's capital and personnel needs based upon budget cycle.
- Keep current on legislation that affects fire-related services.
- Act as liaison between CCFD and other agencies and jurisdictions to maximize the effectiveness of the organization and share resources when appropriate.
- Seek out and consider cost-effective innovations in equipment purchasing and methodologies.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2026 - 2027

- Implement new financial software to replace an aging system and improve functionality.
- Optimize communication strategies with our workforce and our communities.
- Complete District Feasibility Study.
- Evaluate the feasibility and benefits of establishing a foundation for CCFD.
- Relocate Administration offices to new location in Burlingame.
- Explore grant funding opportunities for fire station improvements/rebuilding.
- Expand professional development and mentorship opportunities for all personnel.

ADMINISTRATION



PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- Redesigned website to meet regulatory compliance requirements and enhanced functionality.
- Established Replacement Plan for apparatus, vehicles, and capital equipment.
- Successfully completed audit for fiscal year 2024-25.
- On boarded four new Firefighters, promoted one Battalion Chief, and five Captains.
- Completed Classification and Compensation Study for unrepresented personnel.
- Completed negotiations and established new MOUs for all employee groups.
- Completed recruitment for Accounting Technician position.
- Completed firefighter recruitments for lateral and entry-level firefighters.

PREVENTION AND EMERGENCY PREPAREDNESS



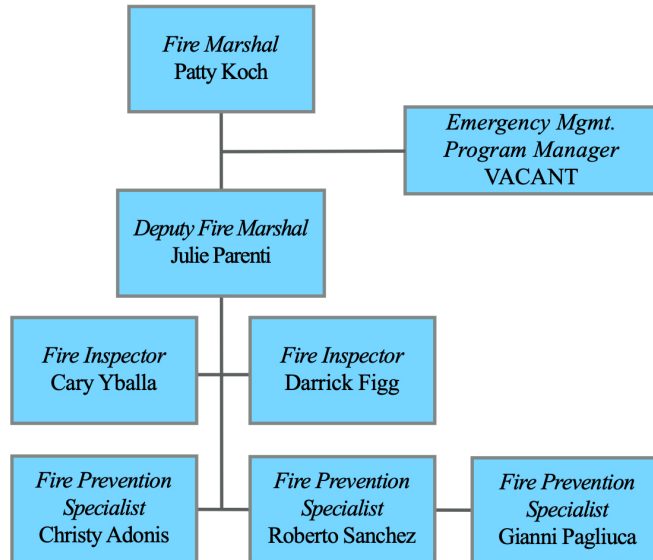
OVERVIEW

- Provide community risk reduction programs.
- Review plans and inspect new construction projects for compliance with applicable codes and ordinances.
- Enforce wildland-urban interface (WUI) areas to current local and state codes.
- Provide annual training and coordination for staff and community on emergency preparedness and maintain the Emergency Operations Center (EOC) in a state of readiness.
- Manage the department's inspection program, including performance of state-mandated annual inspections of various occupancies.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2026 - 2027

- Evaluate and implement proactive WUI programs in the cities of Burlingame, Millbrae and the town of Hillsborough as required with the mandated adoption of the LRA maps. Continue to evaluate programs for efficiency and community needs.
- Provide CERT Basic and advanced training and practical skills exercises for residents participating in the CCFD CERT program.
- Continue to provide opportunities for youth from the community to participate in the CCFD CERT program.
- Provide city/town staff assigned to the Emergency Operations Center crisis management section with specific training and exercise opportunities to develop preparedness, mitigation, response, and recovery skills.
- Respond to and evaluate increased workload demand for plan review and inspections of new development and construction projects in all cities.

PREVENTION AND EMERGENCY PREPAREDNESS



PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- Adoption of the new LRA maps for Burlingame, Hillsborough, and Millbrae.
- Provided educational materials and home evaluations to residents in the new Fire Hazard Severity Zones.
- Completed state-mandated and high-rise inspections.
- Performed construction inspections throughout Burlingame, Hillsborough, and Millbrae.
- Implemented a program to track the maintenance of fire protection systems in commercial and multifamily buildings using a 3rd party for notification and record maintenance.
- CERT-Continued to provide CERT Basic Training Mandarin Chinese.
- CERT- Provided the first teen CERT academy weekend.
- Staffed a CCFD informational booth at numerous public events to promote fire safety & education, and emergency management concepts.
- Offered fire safety presentations to community schools in October for Fire Prevention Week. Students from elementary schools were then invited to a station tour in June to celebrate their work as Jr. Fire Marshals.
- Initiated a program reading and talking about fire safety to young children and their families at city libraries.

PREVENTION AND EMERGENCY PREPAREDNESS

PERFORMANCE/WORKLOAD MEASURES

	Actual 2023-24	Actual 2024-25	YTD 2025-26
Plan Checks (completed by CSG)	83	410	217
Plan Reviews (completed by Prevention personnel)	633	987	506
Landscape plan review (completed by Prevention personnel)	60	27	4
Public Education activities	42	163	122
Fire origin and cause investigations	12	7	9
Fire Code Permits (special events, underground storage tank removal/modifications)	39	32	19
Engine Company/Annual inspections	1,203	654	293
New Occupancy (business license) inspections	204	300	144
Construction inspections (fire protection systems)	772	824	426
Fire and life safety inspections (building permit final)	2,222	1,782	522
Wildland Urban Interface (WUI) property inspections ¹	627	-	-
AB-38 inspections (defensible space Inspection at time of sale) ²	-	10	37
Car seat inspections	21	24	23
General public trained for disaster response (CERT)	47	73	51
City employees trained in city-wide disaster drills or other classes	362	52	45
CPR training (Number of adults)	12	12	11
SB1205 Inspections (Calendar Year 2025):	Required	Completed	
Highrise Buildings ³	28	27	
Educational (E) Occupancies	57	57	
Residential (R) Occupancies	819	819	
Institutional (I) Occupancies	5	5	
	Total	908	

Source: Department Records Management Systems

¹ No inspections were completed in FY 24-25 and FY 25-26 due to changes in the Fire Hazard severity zones and the adoption of new Local Responsibility Area (LRA) maps. Staff focused on defensible space education for residents in all three cities.

² California Assembly Bill 38 (AB-38) requires that property owners selling a home in a High or Very High Fire Hazard Severity Zone (VHFHSZ) must provide buyers with documentation proving compliance with defensible space requirements.

³ One Highrise building under construction

SUPPRESSION



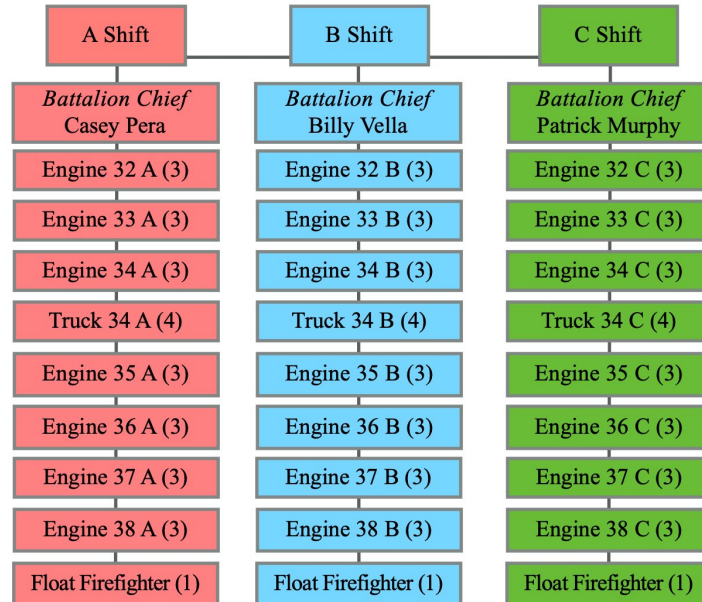
OVERVIEW

- Respond safely to all emergencies and take appropriate actions to reduce loss of life, property, and environment.
- Ensure safe operations for personnel and citizens in all incidents.
- Participate in ongoing fire and life safety, public education, and community training.
- Provide fire prevention inspections and pre-fire planning to all commercial, business, multi-residential, and high-rise locations.
- Maintain a professional level of operational readiness as Firefighters, Paramedics, Emergency Medical Technicians, Hazardous Materials First-Responders, and Technical Rescue Technicians.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2026-2027

- Onboard seven new Firefighters by Q4 2026
- Expand monthly technical rescue training
- Complete probationary training for 12 Firefighters

SUPPRESSION



PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- Continued training 18 probationary Firefighters
- Successfully completed probationary training for five Firefighters
- Added four members to California Task Force 3 (CA TF-3)
- Implemented monthly technical rescue trainings
- Implemented a new Respiratory Protection program
- Placed new Battalion (B8) and Training (TO8) vehicles in service
- Deployed five crews out on strike teams for statewide mutual aid
- Deployed one member with CA TF-3 to Washington state flooding
- Reopened Station 36

PERFORMANCE/WORKLOAD MEASURES

	Actual 2023-2024	Actual 2024-2025	YTD 2025-2026
Percent of time a first in fire engine arrives on a structure fire scene within six minutes of dispatch	78%	81%	79%
Priority 1 (emergency response calls)	5:20	6:03	5:35
Priority 3 (non-emergency response calls)	6:28	6:43	6:29
All calls for service	5:27	5:33	6:46
Total calls for service	8,974	8,970	5,340
Medical responses	5,811	5,565	2,760
Fire suppression responses	159	127	95
Hazardous conditions responses	203	179	121
Other responses	2,801	3,078	2,364

Source: Department Records Management Systems

TRAINING AND EMERGENCY MEDICAL SERVICES (EMS)



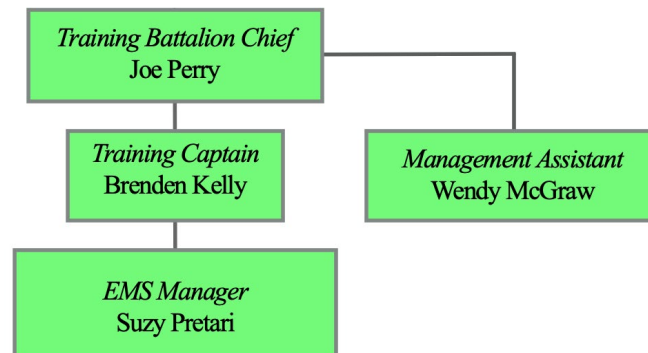
OVERVIEW

- Provide mandated operational and emergency medical training and continuing education to personnel from participating agencies.
- Ensure all training is documented.
- Provide oversight and representation of the participating emergency medical services within the San Mateo County EMS system.
- Provide career development guidance and support.

KEY PROGRAM GOALS/STRATEGIES FOR FISCAL YEAR 2026 - 2027

- Provide Live Fire, HazMat, Wildland Fire Safety Annual Refresher (RT-130), Hose Management, and Truck Training.
- Probationary material review and rebuild.
- Facilitate Probationary Exams.
- Participate in County Academy.
- Implement new building walk-through program.
- Provide Protocol Training, Infrequently Used Skills (IFUS), Pediatric Advanced Life Support (PALS), and CPR Training Recertifications.
- Facilitate PEER Support First Responder Life Support (FRSN) training.
- Field Training Officer Cadre Development.
- Coordinate and facilitate Wellness Exams through Life Scan Wellness Company.

TRAINING AND EMERGENCY MEDICAL SERVICES (EMS)



PRIOR PERIOD'S MAJOR ACCOMPLISHMENTS

- Provided dynamic Operations Training targeting skills and critical thinking.
- Provided in-house educational opportunities for State classes, including Basic Air Operations (S-270) and Safety Officer (S-404)
- Focused training on Engine Company and Truck Company functions.
- Participated in County wide Captain's Academy.
- Provided probationary training and testing for entry-level and lateral firefighters.
- Provided HazMat, 1st Alarm, Wildland, High Angle, Live Fire, and Tactical Training.
- Provided Exposure Control, Fit Testing, Infrequent Skills, and Advanced Cardiovascular Support (ACLS) Training.
- Facilitated PEER Support FRSN Training.
- Facilitated wellness checks for CCFD personnel through third party (Life Scan).

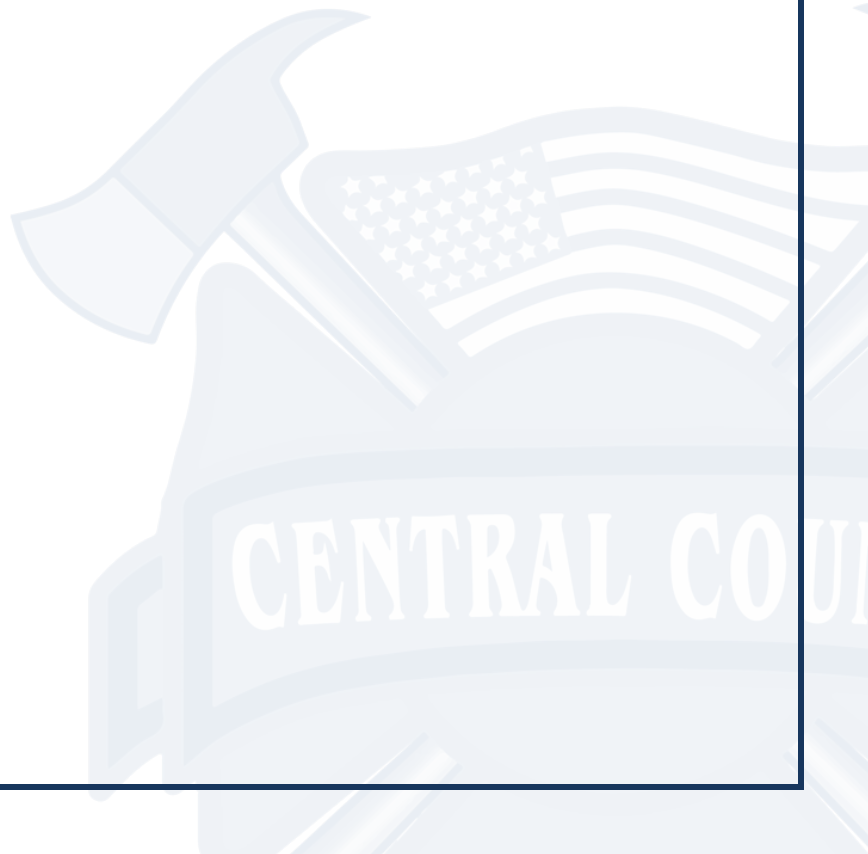
PERFORMANCE/WORKLOAD MEASURES

	Actual 2023-24	Actual 2024-25	YTD 2025-26
Ops training hours	6,854	6,983	5,939
Driver training hours	1,800	1,130	2,626
EMS training hours	1,431	2,209	1,291
Total training hours	10,085	10,322	9,856

Source: Department Records Management Systems

Miscellaneous Programs

Shared Services



MERGED SERVICES WITH OTHER JURISDICTIONS

Central County Fire Department (CCFD) is party to various agreements that enable an increased level of service and cost efficiencies.

California Urban Search and Rescue Task Force #3

This program is managed by the Menlo Park Fire Protection District. It is part of the Federal Emergency Management Agency's (FEMA) national response plan. CCFD personnel participate in training provided by this program that has allowed for increased knowledge base and expertise. This program also supports the knowledge and skill level needed for CCFD's Special Operations program. CCFD has participated in this program since the early 1990's. CCFD is reimbursed for personnel responses when the team is activated as well as costs associated with certain training exercises.

San Mateo County Pre-Hospital Emergency Medical Services Advanced Life Support (ALS) Joint Powers Agreement (JPA)

Since 1999 CCFD has participated in the county-wide ALS program that provides paramedic first response and emergency transportation services. Partners in the joint powers agreement include San Mateo County EMS, the private ambulance provider, American Medical Response (AMR), and all 13 San Mateo County fire agencies. Each agency receives reimbursement for their services through the County (approximately \$25,000 per engine, annually, after dispatch costs).

San Mateo County Public Safety Communication (PSC)

Located in Redwood City, PSC serves as a joint dispatch center for all fire agencies, ambulances, and several law enforcement agencies in the county. It dispatches the closest resources to incidents as directed by the San Mateo County ALS-JPA Automatic Aid Agreement. The result is seamless responses, more coordinated efforts to major incidents, and cross-jurisdictional support without the time delays on mutual aid requests. PSC costs for dispatch services are deducted from the ALS program revenues before distribution.

Mechanic Shop Services

In addition to maintaining the CCFD fleet, the mechanic shop currently provides apparatus maintenance to Colma Fire Protection District and the College of San Mateo.

Special Operations

This is a partnership to provide local Urban Search and Rescue (USAR) capabilities independent of Task Force 3 discussed above. Grant funding opportunities have allowed CCFD to purchase apparatus and equipment and provide training. To participate in this program, personnel are required to become trained in the specialties of trench, confined space, and high and low-angle rescue. The State of California recognizes the training and resources that CCFD has acquired and has declared CCFD's program a Type I Heavy Rescue approved for state-wide deployment. This is a unique distinction and is one of three in San Mateo County.

Tactical Emergency Medical Services Team

CCFD has taken the lead role in this joint San Mateo County Tactical Medic program that is staffed by personnel from San Mateo County Fire agencies and American Medical Response. The Tactical Paramedics support San Mateo County law enforcement Special Weapons and Tactics (SWAT) teams. Tactical Medics' first priority is the safety of all officers as well as citizens who may have fallen in harm's way due to someone's actions. CCFD has 5 participating members that make up the team and commit 144 hours each of training per year.

Statistical Information

Comparison to Other Cities

Total Responses

Responses by Unit

Call Frequency Analysis by Hour

Call Frequency Analysis by Day of Week

Emergency Response by Incident Type

Calls by City – CCFD

Calls by City – All Cities

Prevention Workload Measures

Personnel Training Hours

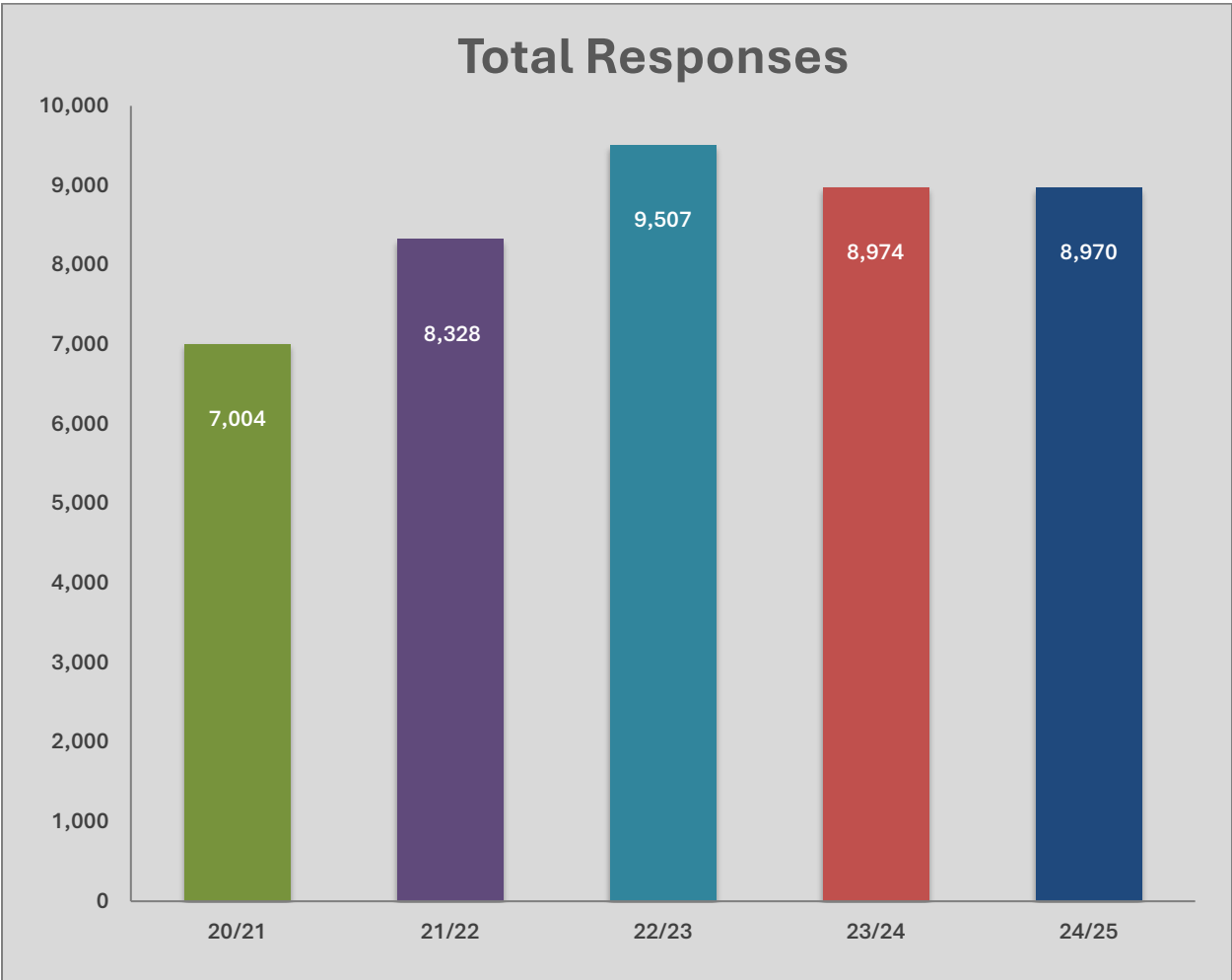
CENTRAL COU

STATISTICAL INFORMATION

RESOURCES COMPARISON TO PENINSULA CITIES & SIMILAR JURISDICTIONS

JURISDICTION	AREA (SQ MILES)	NO OF FIRE STATIONS	AREA (SQ MILES) COVERED PER FIRE STATION	NO OF APPARATUS	AREA (SQ MILES) COVERED PER APPARATUS	POPULATION IN THOUSANDS	POPULATION PER FIRE STATION (IN THOUSANDS)	NO OF BATTALION CHIEF ON DUTY PER SHIFT
North County FPD	22.2	8	2.8	9	2.5	144.1	18.0	3
Brisbane	3	1	3	1	3	0.5	0.5	1
Daly City	7.6	5	1.5	6	1.3	105.0	20.6	1
Pacifica	12.6	2	6.3	2	6.3	38.6	18.5	1
South San Francisco FD	9.2	5	1.8	5	1.8	66.1	13.2	1
San Bruno FD	5.49	2	2.7	3	1.8	43.9	22	1
San Mateo Consolidated	20.55	9	2.3	12	1.7	167.8	18.6	1
Belmont	4.63	2	2.3	2	2.3	28.3	13.5	.33
Foster City	3.79	1	3.8	2	1.9	33.8	33.8	.33
San Mateo	12.13	6	2.0	8	1.5	105.7	17.6	.33
Redwood City FD	24.7	7	3.5	8	3.1	111.6	15.9	1
Redwood City	19.3	5	3.9	6	3.2	84.3	16.9	.5
San Carlos	5.4	2	2.7	2	2.7	30.7	15.4	.5
Menlo Park FPD	17.5	7	2.2	10	1.8	71	10	2
Woodside FPD	32	3	10.6	3	10.6	25.0	8.3	1
Livermore-Pleasanton FD	50	10	5	10	5.0	166	16.6	2
Moraga-Orinda FPD	42	5	8.4	5	8.4	42	8.4	1
AVERAGE	24.9	6.1	5.6	5.5	3.4	93.1	14.9	1.4
Central County Fire	15.4	7	2.6	8	2.2	66	11	1

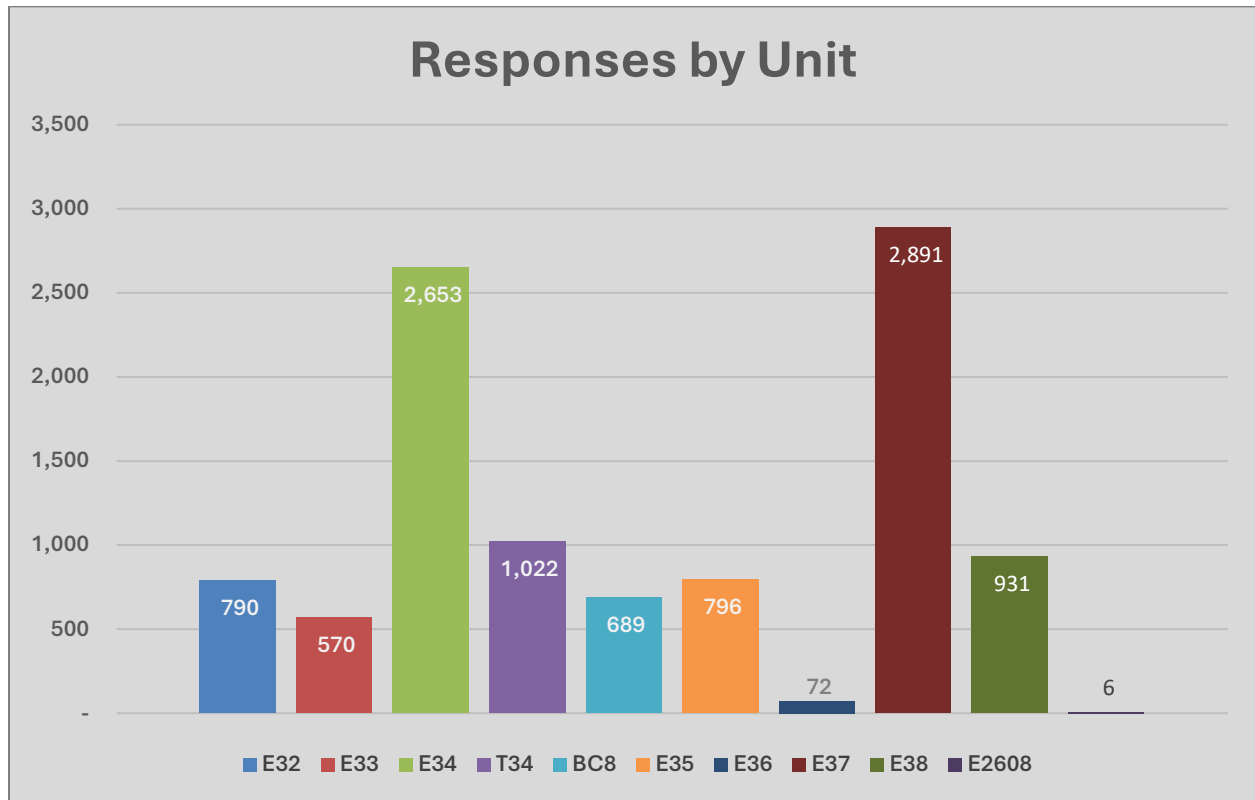
STATISTICAL INFORMATION



<u>Fiscal Year</u>	<u>Total Calls</u>
20/21	7,004
21/22	8,328
22/23	9,507
23/24	8,974
24/25	8,970

Source: Department Records Management Systems, Fiscal Year 2024-25

STATISTICAL INFORMATION

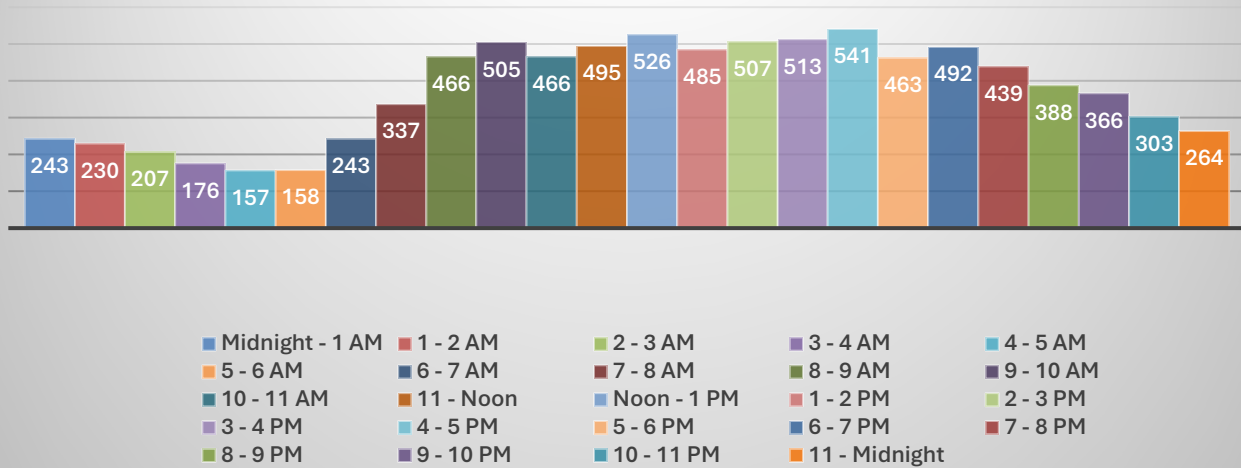


Engine Unit	Total Calls	% to Totals
E32	790	7.58%
E33	570	5.47%
E34	2,653	25.46%
T34	1,022	9.81%
BC8	689	6.61%
E35	796	7.64%
E36	72	0.69%
E37	2,891	27.74%
E38	931	8.93%
E2608	6	0.06%
	10,420	100.00%

*This data includes CCFD engine responses outside of CCFD jurisdiction.
Source: Department Records Management Systems, Fiscal Year 2024-2025

STATISTICAL INFORMATION

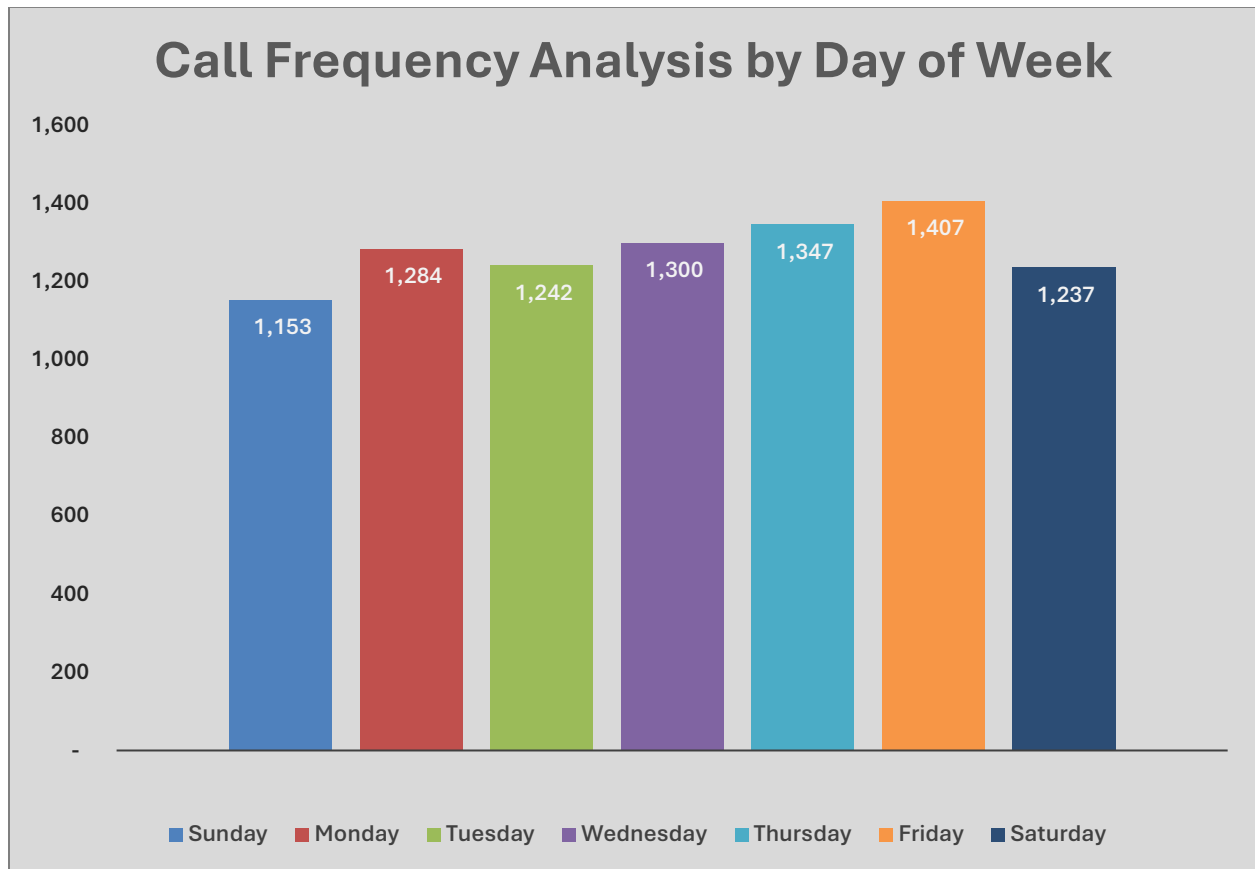
Call Frequency Analysis by Hour



Hour	Total Calls	% to Totals
Midnight - 1 AM	243	2.82%
1 - 2 AM	230	2.58%
2 - 3 AM	207	1.93%
3 - 4 AM	176	1.97%
4 - 5 AM	157	1.63%
5 - 6 AM	158	2.01%
6 - 7 AM	243	2.52%
7 - 8 AM	337	3.26%
8 - 9 AM	466	4.72%
9 - 10 AM	505	5.53%
10 - 11 AM	466	5.70%
11 - Noon	495	5.66%
Noon - 1 PM	526	6.16%
1 - 2 PM	485	5.88%
2 - 3 PM	507	5.54%
3 - 4 PM	513	6.16%
4 - 5 PM	541	5.53%
5 - 6 PM	463	4.97%
6 - 7 PM	492	5.05%
7 - 8 PM	439	4.98%
8 - 9 PM	388	4.68%
9 - 10 PM	366	3.68%
10 - 11 PM	303	3.78%
11 - Midnight	264	3.18%
Total	8,970	100.00%

Source: Department Records Management Systems, Fiscal Year 2024-2025

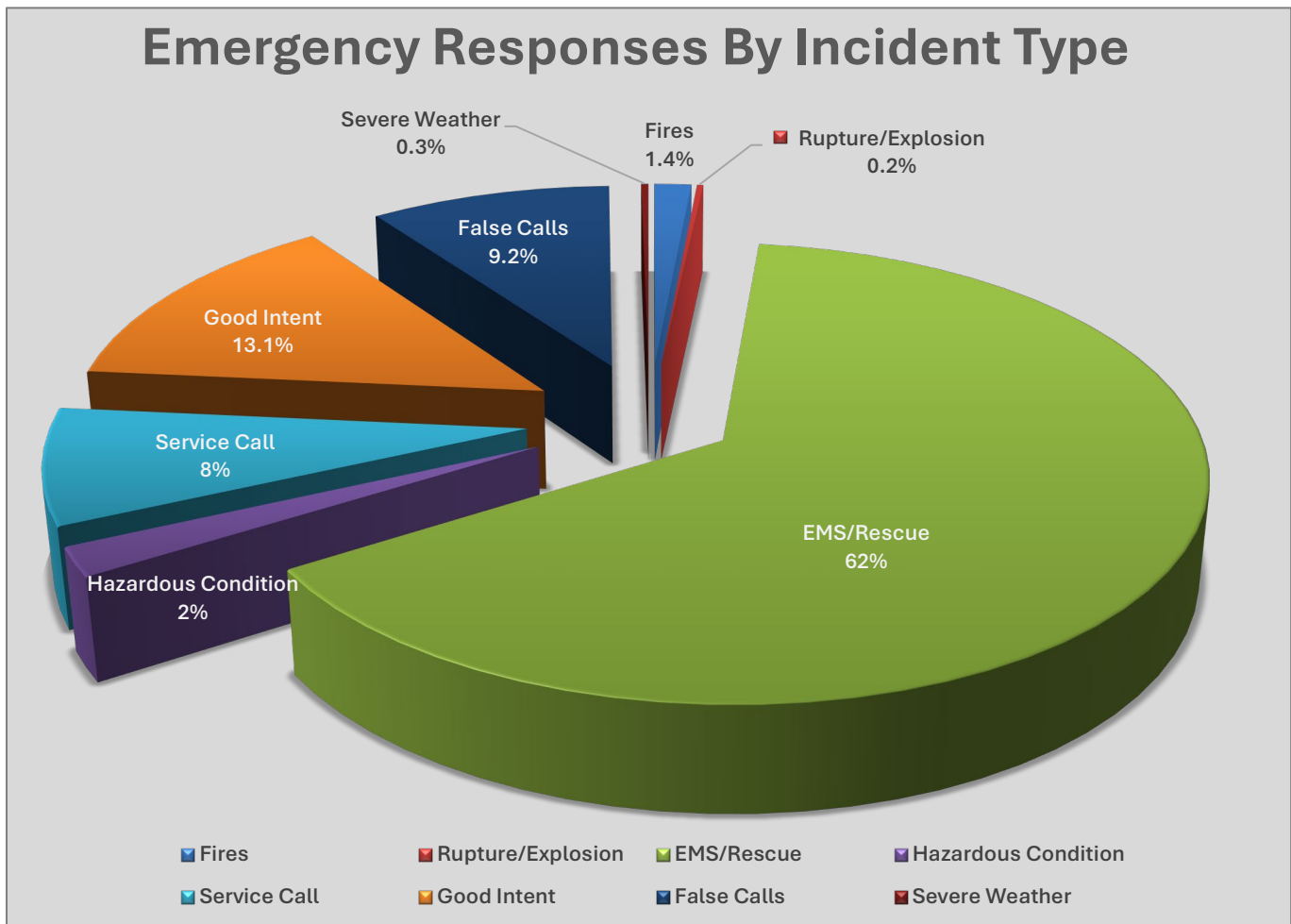
STATISTICAL INFORMATION



<u>Day of Week</u>	<u>Total Calls</u>	<u>% to Totals</u>
Sunday	1,153	15.31%
Monday	1,284	15.00%
Tuesday	1,242	14.20%
Wednesday	1,300	14.22%
Thursday	1,347	13.95%
Friday	1,407	13.88%
Saturday	1,237	13.44%
Total	8,970	100.00%

Source: Department Records Management Systems, Fiscal Year 2024-2025

STATISTICAL INFORMATION

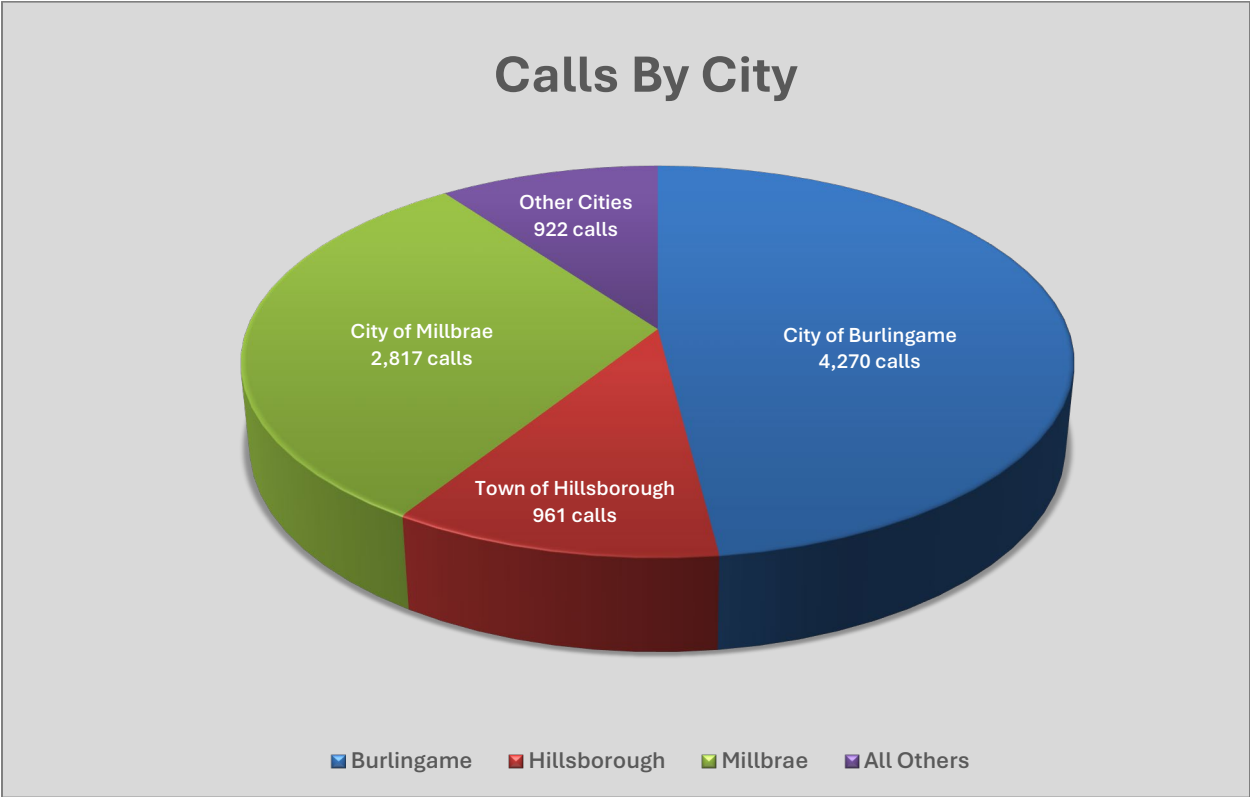


Incident Type	Total Responses	
Fires	127	1.4%
Rupture/Explosion	21	0.2%
EMS/Rescue	5,565	62.0%
Hazardous Condition	179	2.0%
Service Call	718	8.0%
Good Intent	1,179	13.1%
False Calls	826	9.2%
Severe Weather	25	0.3%
Other	330	3.8%
Total	8,970	100.0%

* Rupture/Explosion, Severe Weather, and Other account for less than 1% of total calls

Source: Department Records Management Systems, Fiscal Year 2024-2025

STATISTICAL INFORMATION

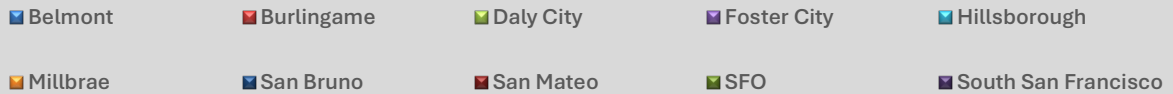
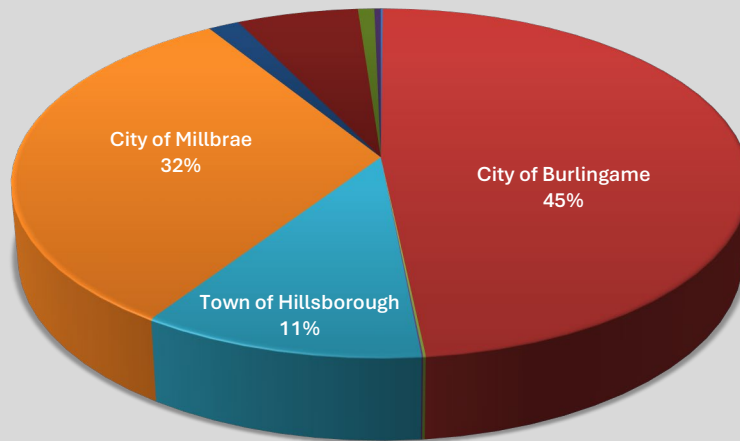


City	Calls	% of Total
Burlingame	4,270	48.00%
Hillsborough	961	11.00%
Millbrae	2,817	31.00%
All Others	922	10.00%
Total	8,970	100%

Source: Department Records Management Systems, Fiscal Year 2024-2025

STATISTICAL INFORMATION

Calls By City - All Cities

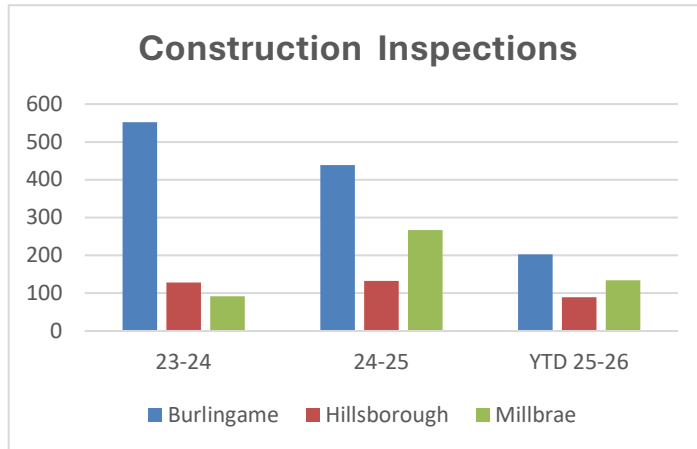


City	Calls	% of Total
Belmont	9	1.02%
Burlingame	4,270	45.00%
Daly City	9	0.05%
Foster City	5	0.08%
Hillsborough	961	11.00%
Millbrae	2,817	32.00%
San Bruno	139	1.68%
San Mateo	544	6.67%
SFO	73	0.67%
South San Francisco	29	0.20%
Unincorporated North of 92	92	1.00%
Fewer than 3 calls	22	0.28%
Total	8,970	100%

Source: Department Records Management Systems, Fiscal Year 2024-2025

STATISTICAL INFORMATION

Prevention Workload Measures

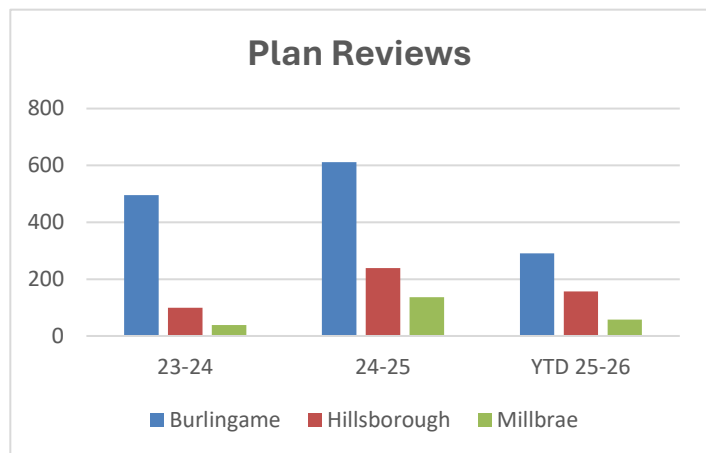


Inspections of new **construction** and renovations of existing buildings are required for permits issued by Central County Fire and conducted by Fire Prevention personnel.

This includes the inspection of fire sprinklers, fire alarms, smoke control, and special extinguishing systems to ensure that each building's fire and life safety requirements comply with the California Fire and Building Codes and National Standards.

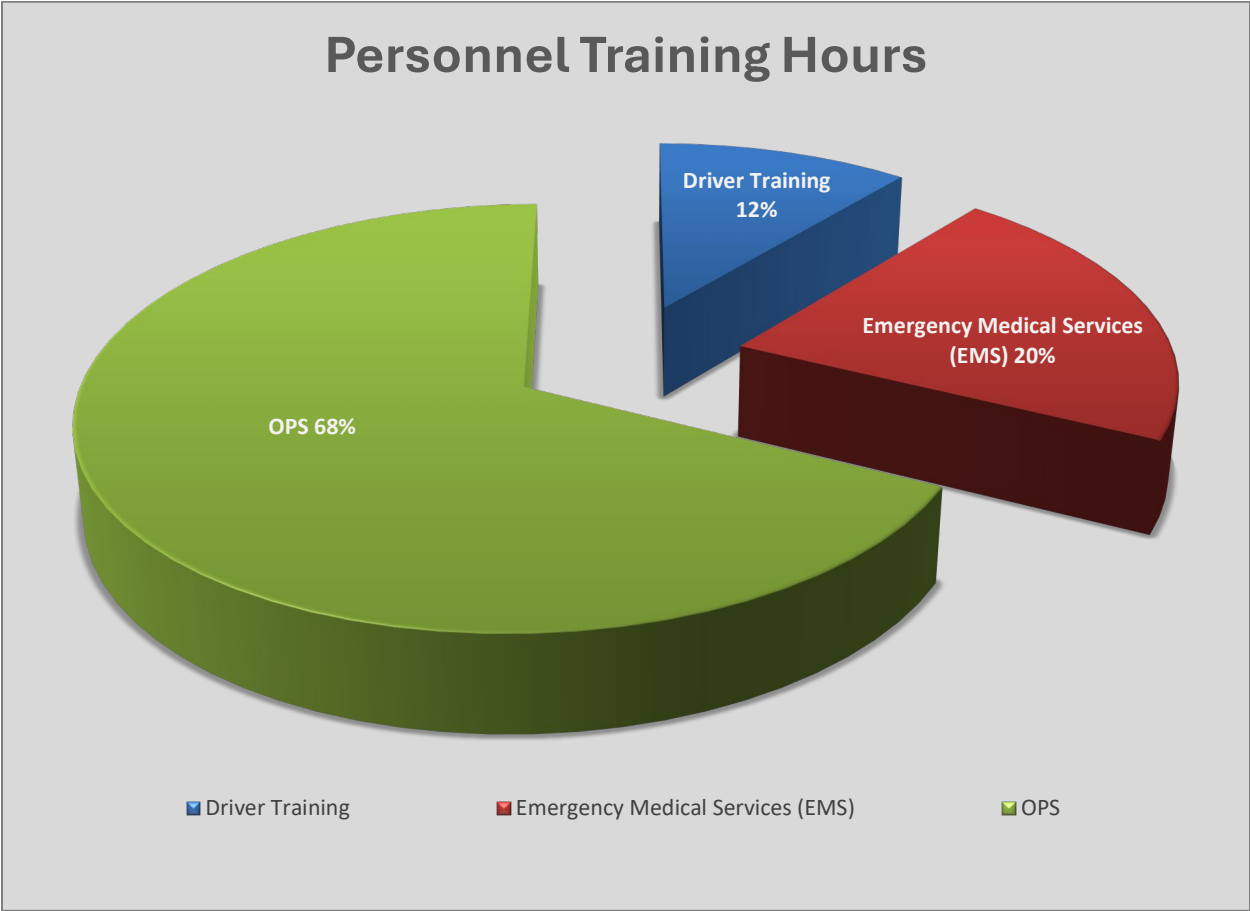
<u>Location</u>	<u>23-24</u>	<u>24-25</u>	<u>YTD 25-26</u>
Burlingame	552	439	203
Hillsborough	128	132	89
Millbrae	92	267	134

Fire Prevention personnel review **planning** documents and construction plans for new construction, tenant improvements, additions, and other building modifications for code compliance per the California Fire Code, Building Code, and local ordinances.



<u>Location</u>	<u>23-24</u>	<u>24-25</u>	<u>YTD 25-26</u>
Burlingame	496	611	291
Hillsborough	99	239	157
Millbrae	38	137	58

STATISTICAL INFORMATION



<u>Description</u>	<u>Training</u>
Driver Training	1,130
Emergency Medical Services (EMS)	2,209
OPS	6,983
Total Training Hours	10,322

Source: Department Records Management Systems, Fiscal Year 2024-2025

Reference Materials

Budget Resolution

Master Fee Schedule

Glossary of Terms and Acronyms



RESOLUTION NO. 26-05

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE CENTRAL COUNTY FIRE DEPARTMENT
ADOPTING THE BUDGET FOR FISCAL YEAR 2026-2027**

RESOLVED, by the Board of Directors of the Central County Fire Department, County of San Mateo, State of California, that,

WHEREAS, the Joint Powers Agreement establishing the Central County Fire Department became effective April 20, 2004; and

WHEREAS, Section 16.1 of the Joint Powers Agreement requires that the Department adopt a budget for maintenance and operations costs and costs of special services in time to allow approval by Member Agencies prior to June 30th of each year; and

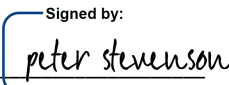
WHEREAS, the budget for fiscal year 2026-2027 has been prepared and reviewed by staff; and

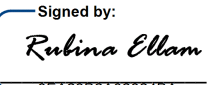
WHEREAS, the budget for the Central County Fire Department has been submitted to and reviewed by the Board of Directors.

NOW THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Central County Fire Department adopt the budget for Central County Fire Department for fiscal year 2026-2027.

	Fiscal Year 2026-2027
General Fund	\$46,749,802
Capital Project Fund	\$900,000
Sub-total	\$47,649,802
Internal Service Fund –Insurance	\$2,518,523
Internal Service Fund-Vehicles/Equipment	\$758,009
GRAND TOTAL	\$50,926,334

Approved at a regular meeting of the Board of Directors held at Hillsborough Town Hall, this 8th day of April, 2026.

Signed by: 
Signed: _____
Peter Stevenson, Chair

Signed by: 
Attest: _____
Rubina Ellam, Secretary

I hereby certify that the foregoing is a true and correct copy of Resolution 26-05 adopted by the Board of Directors of the Central County Fire Department, San Mateo County, California, at its regular meeting held on the 8th day of April, 2026, by the following vote of the members thereof:

AYES:	Board Members:	<u>Cole, Chuang, Thayer, Stevenson</u>
NOES:	Board Members:	_____
ABSENT:	Board Members:	_____
ABSTAIN:	Board Members:	_____

MASTER FEE SCHEDULE

CENTRAL COUNTY FIRE DEPARTMENT Master Fee Schedule			
SERVICE	REFERENCE	ADOPTED FY2025-2026	ADOPTED FY2026-2027
Apartments, Hotels, and Motels			
Apartments, Hotels, and Motels – 10 or less units		\$178	\$181
Apartments, Hotels, and Motels – 11 to 25 units		\$201	\$207
Apartments, Hotels, and Motels – 26 to 100 units		\$225	\$234
Apartments, Hotels, and Motels – 101 to 300 units		\$376	\$407
Apartments, Hotels, and Motels – 301 or more units		\$469	\$514
Highrise	H&S §13214(b)	\$656	\$741
Care Facilities Inspections			
Pre-inspection of licensed community care (per hour)	H&S Code §13235	\$168	\$184
Residential Care Facility for Elderly serving 6 or fewer persons – fire inspection enforcement	H&S Code §1569.84	Fee set by State	Fee set by State
Residential Care Facility		\$324	\$333
Large Family Day Care		\$127	\$136
Skilled Nursing Facilities		\$614	\$637
Hospital/Institution		\$2,934	\$3,069
Re-Inspections			
Second re-inspection (fee per inspection)		\$139	\$148
Third and subsequent re-inspection (fee per inspection)		\$170	\$181
Construction Fees			
General Fire & Life Safety Services - Consultation & Research - Pre-application meetings & Design Review - Property Survey - General Construction Inspections - Processing, Scheduling, and Record Keeping		12% of Building Permit fees for Commercial, Non-Residential and Multi-Family Residential	12% of Building Permit fees for Commercial, Non-Residential and Multi-Family Residential
Building or Planning Plan Check Fees (per hour)		\$263	\$265
Expedite Building or Planning Check Fees (2 hour minimum)		\$439	\$465
Consultation and Planning (per hour)		\$325	\$358
Alternate Means of Protection Review (per hour)		\$448	\$466
Additional Construction Inspection (all permits) (per hour)		\$204	\$220
Fire Alarm/Fire Protection Systems			
Permit for Sprinkler Monitoring System New Panel or Communicator		\$217	\$220
Permit for Manual System		\$217	\$220
Permit for Automatic System core & shell build out TI		\$362	\$368
Permit for Combination System core & shell build out TI		\$507	\$520
Permit for Combination Automatic System core & shell build out TI > 6 stories or Highrise		\$1,262	\$1,370
Fixed Fire Extinguishing System Permit		\$238	\$254
Standpipe System Permit		\$362	\$368
Storage Tank (above or below ground) Permit		\$217	\$220
Multi-Residential or Commercial Fire Alarm system remodel or extension		\$217	\$234
Multi-residential or commercial <u>minor</u> fire alarm remodel or repair (device relocation/adjustment)		\$205	\$216
Emergency Responder Radio Coverage System Permit	§510, CFC Title 24 Part 9	\$433	\$446

MASTER FEE SCHEDULE

CENTRAL COUNTY FIRE DEPARTMENT Master Fee Schedule			
SERVICE	REFERENCE	ADOPTED FY2025-2026	ADOPTED FY2026-2027
Fire Sprinkler Systems			
One-or two-Family Dwelling Fire Sprinkler System (NFPA 13D) - flat fee including 2 inspections (additional inspections will be charged at the hourly rate of the staff who perform each inspection)		\$507	\$515
Fire Pump Permit		\$244	\$258
New Multi-Residential or Commercial Fire sprinkler System (NFPA 13 or 13R) Permit – flat fee including 2 inspections (additional inspections will be charged at the hourly rate of the staff who perform each inspection)		\$797	\$824
Multi-Residential or Commercial Fire Sprinkler system remodel or extension		\$253	\$266
Fire Sprinkler minor remodel or repair (sprinkler head relocation/adjustment)		\$205	\$216
Underground Fire Service Line Permit		\$362	\$363
Fire Flow Information Admin Fee (Please refer to fee schedule for each city for respective fire flow fees for each city)		\$43	\$46
Miscellaneous Fees and Permits			
Community CPR / AED Class		\$40 Resident \$50 Non-Resident	\$40 Resident \$50 Non-Resident
Labor Rate for Mechanic Shop		\$125	\$125
Photographs from investigations		Cost of Reproduction	Cost of Reproduction
Photocopies		.25 cents/page	.25 cents/page
Fire Incident Reports (not including photographs)		\$15	\$15
Non-Sufficient Funds Returned Check Fee		As charged by Bank	As charged by Bank
Work without a construction permit (fees to be determined at Fire Marshal's discretion)		Up to 10 times the permit fees	Up to 10 times the permit fees
Emergency Response Costs for Driving under the influence. (Billing upon conviction)	Govt. Code §53150-58	Costs according to Personnel Schedule below plus Apparatus cost of \$173.47/ hr. as set by State	Costs according to Personnel Schedule below plus Apparatus cost of \$173.47/ hr. as set by State
False Alarms		\$690 for 3 to 5 and \$1,380 for 6 or more	\$780 for 3 to 5 and \$1,560 for 6 or more
Vegetation Management Inspection (WUI) AB38 Point of Sale Inspection		\$337	\$347
Change of Use inspection Business License Inspection (usually triggered by new business license)		\$162	\$191
Hazardous Materials Clean-up/Response		Costs according to Personnel Schedule below plus Apparatus cost of \$173.47/hr. as set by State	Costs according to Personnel Schedule below plus Apparatus cost of \$173.47/hr. as set by State
Standby Service			
Firefighter (per hour – minimum of 3 hours)		\$153	\$169
Fire Captain (per hour – minimum of 3 hours)		\$177	\$195
Battalion Chief (per hour – minimum of 3 hours)		\$210	\$225
Engine Company (per hour – minimum of 3 hours plus apparatus costs – per day as set by the State)		\$540 per hour + \$173.47/hr. for apparatus	\$589 per hour + \$173.47/hr. for apparatus
Personnel Costs (per hour)			
Administration		\$81	\$104
Firefighter		\$153	\$169
Fire Captain		\$177	\$195
Fire Prevention Specialist		\$93	\$107

MASTER FEE SCHEDULE

CENTRAL COUNTY FIRE DEPARTMENT Master Fee Schedule			
SERVICE	REFERENCE	ADOPTED FY2025-2026	ADOPTED FY2026-2027
Fire Inspector		\$145	\$152
Deputy Fire Marshal		\$227	\$249
Battalion Chief		\$210	\$225
Fire Marshal		\$258	\$313
Deputy Fire Chief		\$325	\$363
Fire Chief		\$353	\$394
General Permits			
Aerosol Products		\$182	\$188
Amusement Buildings		\$291	\$302
Aviation Facilities		\$520	\$530
Battery System		\$520	\$530
Carnivals, Fairs, and Festivals		\$494	\$535
Christmas Tree Lot		\$291	\$302
Combustible Fiber Storage		\$291	\$302
Combustible Material Storage		\$291	\$302
Commercial Rubbish-Handling Operation		\$291	\$302
Compressed Gases		\$291	\$302
Cryogenics		\$291	\$302
Dry Cleaning Plants		\$291	\$302
Dust-Producing Operations		\$291	\$302
Exhibits & Trade Shows – Display Booth		\$291	\$302
Exhibits & Trade Shows – With Open Flame *		\$291	\$302
Exhibits & Trade Shows – Display Fuel Powered Equipment		\$291	\$302
Explosives or Blasting Agents		\$508	\$530
Fire Hydrants and Water Control Valves		\$285	\$293
Fireworks		\$508	\$530
Flammable or Combustible Liquids		\$508	\$530
Hazardous Materials		\$508	\$530
High-Piled Combustible Storage – 20,000 square feet or less		\$519	\$542
High-Piled Combustible Storage – more than 20,000 square feet		\$592	\$618
Hot-Work Operations		\$291	\$302
Liquefied Petroleum Gasses		\$508	\$530
Liquid-or gas-fueled Vehicles or Equipment in Assembly Buildings		\$508	\$530
Live Audiences		\$508	\$530
Lumber Yards storing in excess of 100,000 board feet		\$291	\$302
Magnesium Working		\$291	\$302
Motor Vehicle Fuel-Dispensing Stations		\$291	\$302
Open Burning *		\$291	\$302
Organic Coating		\$291	\$302
Ovens, Industrial Baking and Drying		\$291	\$302
Parade Floats		\$291	\$302
Places of Assembly		\$472	\$492
Production Facilities		\$472	\$492
Pyrotechnical and Special Effects Material		\$288	\$495
Radioactive Materials		\$291	\$302
Refrigeration Equipment		\$399	\$416
Repair Garage		\$291	\$302
Spraying and Dipping		\$291	\$302
Tents, Canopies, and Temporary Membrane Structures		\$287	\$297
Tire Storage		\$291	\$302
Wood Products		\$291	\$302

* Fees not required for religious ceremonies when approved by the Fire Department

BUDGET GLOSSARY AND ACRONYMS

BUDGET TERMS

Accrual Basis of Accounting. Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Appropriation. An authorization made by the Board permitting the Department to incur obligations and to make expenditures of resources.

Assessed Valuation. A value established for real property for use as a basis for levying property taxes. In California, assessed value is established by the County for the secured and unsecured property tax rolls, while the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value, and property taxes for general purposes cannot exceed 1% of assessed value. This law rolled back values for fiscal 1979 to fiscal 1976 levels and limited increases to a maximum of 2% per year. However, increases to full value are allowed for property improvements or upon a change in ownership. Personal property is subject to annual reappraisal.

Audit. Prepared by an independent certified public accountant (CPA). An audit's primary objective is to determine if the Department's financial statements fairly present its financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the Department's internal controls as well as recommending improvements to its financial management practices.

Balanced Budget. A balanced budget in the general fund requires operating revenues to fully cover operating expenditures, including debt service, except reserves can be used to fund capital improvement plan projects, or other "one-time" non-recurring expenditures.

A balanced budget for all other governmental funds requires that resources, including available individual fund balances, fully cover operating expenditures.

Budget. A financial plan for a specified period of time that matches projected revenues and planned expenditures for fire operations.

Budget Amendment. Pursuant to the Department's budget and fiscal policies, the Board may amend or supplement the budget at any time after it is adopted by a majority vote of the members. The Administrative Officer may make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budget Message. Included in the Introduction Section of the budget document, it provides the Board and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Fire Chief.

Budget and Fiscal Policies. General and specific guidelines adopted by the Department that govern budget preparation and administration.

Capital Projects Fund. This fund is used to account for financial resources used in acquiring, building, or renovating major capital facilities.

BUDGET GLOSSARY AND ACRONYMS

Cash Basis of Accounting. Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Department Goals. Provides policy guidance and direction for the objectives to be accomplished during a budget period.

Consumer Price Index (CPI). A measure of inflation in the area of consumer products.

Cost-reimbursement Basis. Setting of charges so that costs are systematically recovered on a break-even basis over time.

Department. A major organizational unit of the Department that has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Expenditure. The outflow of funds paid or to be paid for an asset, goods, or services, regardless of when the invoice is actually paid. This term applies to all funds.

Expenditure Savings. Under the Department's budgeting procedures, staffing cost projections are based on all positions being filled throughout the year. Cost projections for major supply purchases and service contracts are projected on a similar basis. However, costs may be less due to vacancies and purchase cost savings. Past experience indicates that actual expenditures are likely to be less than budgeted amounts, due in large part to this costing methodology.

Fiscal Year. The beginning and ending periods for recording financial transactions. The Department's fiscal year covers the period from July 1 to June 30.

Fixed Assets. Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The Department has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

Fund. A fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The four general fund types used by the Department are: General Fund, Special Revenue, Capital Project, and the Internal Service Funds.

Fund Balance. Fund balance is the excess of a fund's assets over its liabilities in a governmental fund, while **Net Assets** is the equity associated with the general government's assets and liabilities.

General Fund. The primary operating fund of the Department, all resources that are not accounted for and reported in another fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose. (See Fund)

Generally Accepted Accounting Principles (GAAP). Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Goal. A statement of broad direction, purpose, or intent.

BUDGET GLOSSARY AND ACRONYMS

Governmental Accounting Standards Board (GASB). Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds. Funds are generally used to account for general revenue activities. The Department has three governmental funds: the general fund, special revenue fund, and the capital projects fund.

Interfund Transfers. Flows of assets (such as cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Internal Control. An integrated set of policies and procedures designed to assist management in achieving its goals and objectives. A government's internal control framework must (a) provide a favorable control environment, (b) provide for the continuing assessment of risk, (c) provide for the design, implementation, and maintenance of effective control-related policies and procedures, (d) provide for the effective communication of information, and (e) provide for the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Internal Service Fund. This fund is used to report any activity that provides goods or services to other funds and departments. The Department uses this fund to account for activities related to self-insured programs, including workers' compensation and dental programs for fire safety personnel.

Legal Level of Budgetary Control. Level at which the department's management may not reallocate resources without special approval from the Board.

Line-Item Budget. A budget that lists detailed expenditure categories (Salaries, Postage, Utilities, Travel, etc.) separately, along with the amount budgeted for each specified category. The Department presents a program budget in the main budget document as well as a detailed line-item budget in the Appendix for the use of the departments. The line-item budget is maintained and recorded for financial reporting and control purposes.

Modified Accrual Basis of Accounting. The basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Objective. A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program.

Operating Budget. The portion of the budget that pertains to daily operations and delivery of basic governmental services.

Other Post Employment Benefits (OPEB). Post-employment benefits other than pension benefits. Other post-employment benefits include healthcare benefits and all post-employment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Reserve. An account used to indicate that a portion of the fund balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

BUDGET GLOSSARY AND ACRONYMS

Special Revenue Fund. This fund type is used to account for the proceeds from specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. (See fund)

ACRONYMS

ALS – Advanced Life Support
 BNN – Burlingame Neighborhood Network
 CERT – Community Emergency Response Team
 CPR – Cardiopulmonary Resuscitation
 EOC – Emergency Operations Center
 EMS – Emergency Medical Service
 EMT – Emergency Medical Technicians
 HNN – Hillsborough Neighborhood Network
 JPA – Joint Powers Agreement
 RIC – Rapid Intervention Crew
 USAR – Urban Search and Rescue

