



Agenda

**San Mateo Consolidated Fire Department
Board of Directors
Regular Meeting
Wednesday, October 12, 2022 – 4:00 P.M.**

Consistent with Government Code Section 54953, this meeting will be conducted both in person and also via Zoom Teleconferencing to promote public participation at public meetings while maintaining compliance with local, state, and federal guidelines and social distancing recommendations for the containment of the coronavirus. Department officials and members of the public are invited to attend and give public comment either in person or via teleconference. Comments may also be submitted prior to the meeting by email to: nmorales@smcfire.org

To Attend in-person – Foster City EOC, 1040 East Hillsdale Blvd., Foster City, CA 94404

To Observe and Participate via Video Teleconference –

Register in advance for this Zoom webinar:

https://us06web.zoom.us/webinar/register/WN_ewRzIAMtQnWMA6W7vNERpQ

1. OPENING

- 1.1. Call to Order & Determination of a Quorum
- 1.2. Pledge of Allegiance
- 1.3. Roll Call

2. AGENDA CHANGES

The Chair/Board Member may change the order of the Agenda or request discussion of a Consent Item. A member of the public may request discussion of a Consent Item by emailing the Board Clerk Nicole Morales at nmorales@smcfire.org prior to Public Comment.

3. PUBLIC COMMENT

Public Comment is limited to 15 minutes, with a maximum of three (3) minutes per speaker. If you wish to address the hearing body, please notify the Department as soon as practical by emailing the Board Clerk of the Fire Board at nmorales@smcfire.org. If you are addressing the Board of Directors on a non-agenda item, the Board of Directors may, but is not required to, briefly respond to statements made or questions posed as allowed by the Brown Act (GC 54954.2). The Board of Directors may refer items to staff for attention, or have a matter placed on a future Board of Directors Meeting, for more comprehensive action or report.

4. CONSENT

- [4.1](#) Approval of Fire Board Meeting Minutes from September 13, 2022.
- [4.2](#) Adopt a resolution approving the revised salary schedule to reflect the hourly, monthly, and annual ranges for merit classifications within the San Mateo Consolidated Fire Department.
- [4.3](#) Adopt a resolution authorizing the sale of two (2) fire engines and authorizing the Fire Chief to take actions necessary to sell the property on the open market.
- [4.4](#) Adopt a resolution to approving revisions to the Records Management Policy and Retention Schedule.

5. NEW BUSINESS

- [5.1](#) Resolution Authorizing Use of Hybrid Remote Teleconferencing for Meetings of the Department Board of Directors Consistent with AB 361's Amendments to the Ralph M. Brown Act.

[5.2](#) Review, provide comments, authorize finalizing, and accept the Annual Financial Report (AFR) for the year ended June 30, 2022.

[5.3](#) Adopt a resolution authorizing the addition of up to six (6) firefighter full-time equivalent (FTE) positions for overtime relief.

6. OLD BUSINESS

[6.1](#) Accept public comments, waive second reading, read by title only, and vote to adopt an Ordinance adopting the 2021 International Wildland Urban Interface Code with amendments and modifying the 2022 California Fire Code with local amendments.

7. REPORTS AND ANNOUNCEMENTS

7.1. Board Members and Department Management Staff will have an opportunity to make announcements.

7.1.1. Fire Operations Update (*verbal only*)

7.1.2. Community Risk Reduction Division Update (*verbal only*)

8. CLOSED SESSION

8.1. Conference with Management regarding Compensation & Benefits Plans pursuant to Government Code Section 54957.6

Agency Designated Representative(s): Drew Corbett, Chief Administrative Officer

Employee Organization(s): Battalion Chief and the Executive Group of Fire Chief, Deputy Fire Chief, and Business Manager Employees

8.2. Conference with Legal Counsel - Anticipated Litigation. Authorized pursuant to Government Code Section 54956.9(d)(2) - Three Matters:

Claims Received from Alexander Gounaropoulos, Jason Gounaropoulos, and Wendy Martiez regarding Vehicle Accident Involving Department Fire Engine

9. RETURN FROM CLOSED SESSION

9.1. The report out from Closed Session will be made at the next Board meeting.

10. ADJOURNMENT

I, Nicole Morales, Board Clerk of the San Mateo Consolidated Fire Department, hereby declare that the foregoing Agenda was posted in compliance with the Brown Act prior to the meeting date.

In compliance with the Americans with Disability Act, if you need special assistance to participate in this meeting, please contact the Fire Board Clerk at (650) 522-7900 no less than 72 hours prior to the meeting. Notification in advance of the meeting will enable the Fire Department to make reasonable arrangements to ensure accessibility to this meeting.

Copies of documents distributed at the meeting are available in alternative formats upon request. Any writing or documents provided to a majority of the Board regarding any item on this Agenda will be made available for public inspection at the Department Fire Administration Office located at 1040 E. Hillsdale Blvd., Foster City, CA 94404, during normal business hours. In addition, most documents will be posted on the Department's website at <https://www.smcfire.org/meeting-dates-agendas-minutes/>



Meeting Minutes
San Mateo Consolidated Fire Department
Board of Directors Regular Meeting
Wednesday, September 13, 2022 – 4:00 P.M.
Hybrid Remote Teleconference Meeting

1. OPENING

The meeting was called to order at 4:00 pm by Board Chair Goethals.

1.3. Roll Call

Board Members Present: Goethals, Lieberman & Awasthi

Board Members Absent: None

2. AGENDA CHANGES

There were no agenda changes.

3. PUBLIC COMMENT

None

4. CONSENT

Board Member Lieberman made a motion to approve the Consent calendar, which was seconded by Board Member Awasthi. The Acting Board Secretary took a roll call vote, and the Consent calendar items were approved 3-0.

5. NEW BUSINESS

Item 5.1 Adopt a resolution to amend the Memorandum of Understanding with the San Mateo County Firefighters International Association of Firefighters' Local 2400.

Fire Chief Thrasher provided a brief presentation of the staff report for approval.

Board Chair Goethals asked if there was any public comment on this item, which there were none.

Board Member Lieberman made a motion to adopt the resolution, which was seconded by Board Member Awasthi. The Acting Board Secretary took a roll call vote, and the resolution was approved 3-0.

6. REPORTS AND ANNOUNCEMENTS

None.

7. ADJOURNMENT

The Board meeting was adjourned at 4:05 p.m.



STAFF REPORT

To: San Mateo Consolidated Fire Department Board of Directors

From: Kent Thrasher, Fire Chief

Meeting Date: October 12, 2022

Subject: Revised Salary Schedule

RECOMMENDATION

Adopt a resolution approving the revised salary schedules to reflect the hourly, monthly, and annual ranges for merit classifications within the San Mateo Consolidated Fire Department.

BACKGROUND

On May 25, July 13, and September 13, 2022, the San Mateo Consolidated Fire Department (SMC Fire) Board of Directors approved revised Compensation and Benefit Plans and employee resolutions that included salary increases, and defunded, abolished, and newly created positions.

Title 2 of the California Code of Regulations (CCR) Section 570.5, requires the Fire Board to adopt a full salary schedule as a standalone document detailing the rates of pay for each department classification, and to maintain this salary schedule as a publicly available document for at least five years. The California Public Employees' Retirement System (CalPERS) uses this salary schedule to determine the "compensation earnable" when calculating the monthly pension an individual will receive when they retire. "Compensation earnable" is defined by the Public Employees Retirement Law (PERL) Government Code Sections 20636 and 20636.1 as pay rates and special compensation as defined in the statutes.

The merit salary schedules (Attachments B, C and D) reflect salary changes previously approved by the Board of Directors via resolution. Salary schedules are available to the public on the Department's website.

FISCAL IMPACT

The adopted FY 2022-23 budget assumed these changes.

ATTACHMENTS

- A. Resolution
- B. Revised Merit Salary Schedule – Effective 6/13/22
- C. Revised Merit Salary Schedule – Effective 7/24/22
- D. Revised Merit Salary Schedule – Effective 9/4/22

RESOLUTION NO. RES-2022-

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MATEO
CONSOLIDATED FIRE DEPARTMENT APPROVING A REVISED SALARY
SCHEDULE TO REFLECT THE HOURLY, MONTHLY, AND ANNUAL RANGES FOR
MERIT CLASSIFICATIONS**

WHEREAS, on, May 25, July 13, and September 13, 2022, the San Mateo Consolidated Fire Department (SMC Fire) Board of Directors approved revised Compensation and Benefit Plans and employee Resolutions that included salary increases, and defunded, abolished, and newly created positions; and,

WHEREAS, Title 2 of the California Code of Regulations (CCR), Section 570.5, requires the Fire Board to adopt a full salary schedule as a standalone document detailing the rates of pay for each department classification, and to maintain this salary schedule as a publicly available document for at least five years; and,

WHEREAS, the California Public Employees' Retirement System (CalPERS) uses this salary schedule to determine the compensation earnable when calculating the monthly pension an individual will receive when they retire; and,

WHEREAS, revisions to the Merit salary schedules June 13, July 24, and September 4, 2022 are attached to reflect the hourly, monthly, and annual ranges and conform to CalPERS reporting requirements.

NOW, THEREFORE, the Board of Directors of the San Mateo Consolidated Fire Department resolves as follows:

1. Approve a revised salary schedule to reflect the hourly, monthly, and annual ranges for merit classifications within San Mateo Consolidated Fire Department.

PASSED AND ADOPTED as a resolution of the Board of Directors of the San Mateo Consolidated Fire Department at the regular meeting held on the 12th day of October, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Board Secretary

Board President

APPROVED AS TO FORM:

William D. Ross, General Counsel

Merit Salary Schedule



| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|--------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 5340 | ADMINISTRATIVE ASSISTANT | NE | STEP 1 | 30.96 | 2,477.03 | 5,366.90 | 64,402.80 |
| | | | STEP 2 | 32.36 | 2,589.15 | 5,609.83 | 67,317.96 |
| | | | STEP 3 | 33.80 | 2,704.11 | 5,858.90 | 70,306.80 |
| | | | STEP 4 | 35.32 | 2,825.69 | 6,122.33 | 73,467.96 |
| | | | STEP 5 | 36.92 | 2,953.42 | 6,399.08 | 76,788.96 |
| 5025 | ADMINISTRATIVE TECHNICIAN | NE | STEP 1 | 37.46 | 2,996.94 | 6,493.38 | 77,920.56 |
| | | | STEP 2 | 39.12 | 3,129.88 | 6,781.40 | 81,376.80 |
| | | | STEP 3 | 40.90 | 3,271.80 | 7,088.90 | 85,066.80 |
| | | | STEP 4 | 42.77 | 3,421.29 | 7,412.80 | 88,953.60 |
| | | | STEP 5 | 44.66 | 3,573.15 | 7,741.83 | 92,901.96 |
| 2106 | BUSINESS MANAGER | E | STEP 1 | 56.36 | 4,508.42 | 9,768.25 | 117,219.00 |
| | | | STEP 2 | 58.89 | 4,710.92 | 10,206.99 | 122,483.88 |
| | | | STEP 3 | 61.54 | 4,923.25 | 10,667.05 | 128,004.60 |
| | | | STEP 4 | 64.31 | 5,144.56 | 11,146.54 | 133,758.48 |
| | | | STEP 5 | 67.20 | 5,375.80 | 11,647.57 | 139,770.84 |
| 5110 | CENTRAL SERVICES WORKER | NE | STEP 1 | 21.62 | 1,729.70 | 3,747.69 | 44,972.28 |
| | | | STEP 2 | 22.60 | 1,807.86 | 3,917.04 | 47,004.48 |
| | | | STEP 3 | 23.61 | 1,889.40 | 4,093.70 | 49,124.40 |
| | | | STEP 4 | 24.66 | 1,973.45 | 4,275.80 | 51,309.60 |
| 2410 | DEPUTY FIRE CHIEF | E | STEP 1 | 108.89 | 8,711.31 | 18,874.51 | 226,494.12 |
| | | | STEP 2 | 113.79 | 9,103.32 | 19,723.87 | 236,686.44 |
| | | | STEP 3 | 118.91 | 9,512.97 | 20,611.44 | 247,337.28 |
| 3160 | DEPUTY FIRE MARSHAL | NE | STEP 1 | 66.06 | 5,284.89 | 11,450.60 | 137,407.20 |
| | | | STEP 2 | 68.98 | 5,518.79 | 11,957.38 | 143,488.56 |
| | | | STEP 3 | 72.16 | 5,772.71 | 12,507.53 | 150,090.36 |
| | | | STEP 4 | 75.41 | 6,031.90 | 13,069.11 | 156,829.32 |
| | | | STEP 5 | 78.77 | 6,301.63 | 13,653.53 | 163,842.36 |
| 2415 | EMERGENCY MEDICAL SERVICES MGR | E | STEP 1 | 66.25 | 5,300.07 | 11,483.48 | 137,801.76 |
| | | | STEP 2 | 69.23 | 5,538.46 | 12,000.00 | 144,000.00 |
| | | | STEP 3 | 72.35 | 5,787.72 | 12,540.06 | 150,480.72 |
| | | | STEP 4 | 75.61 | 6,048.38 | 13,104.82 | 157,257.84 |
| | | | STEP 5 | 79.01 | 6,320.98 | 13,695.45 | 164,345.40 |
| 2482 | EMERGENCY SERVICES MANAGER | E | STEP 1 | 54.88 | 4,390.34 | 9,512.40 | 114,148.80 |
| | | | STEP 2 | 57.35 | 4,587.90 | 9,940.45 | 119,285.40 |
| | | | STEP 3 | 59.93 | 4,794.36 | 10,387.78 | 124,653.36 |
| | | | STEP 4 | 62.63 | 5,010.10 | 10,855.22 | 130,262.64 |
| | | | STEP 5 | 65.44 | 5,235.56 | 11,343.71 | 136,124.52 |



Merit Salary Schedule

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|-------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 5345 | EMERGENCY SERVICES SPECIALIST | NE | STEP 1 | 30.96 | 2,477.03 | 5,366.90 | 64,402.80 |
| | | | STEP 2 | 32.36 | 2,589.15 | 5,609.83 | 67,317.96 |
| | | | STEP 3 | 33.80 | 2,704.11 | 5,858.90 | 70,306.80 |
| | | | STEP 4 | 35.32 | 2,825.69 | 6,122.33 | 73,467.96 |
| | | | STEP 5 | 36.92 | 2,953.42 | 6,399.08 | 76,788.96 |
| 2085 | FIRE BAT CHIEF-40 | E | STEP 1 | 83.09 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 87.25 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 91.61 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 96.18 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 101.00 | 8,079.46 | 17,505.49 | 210,065.88 |
| 2086 | FIRE BAT CHIEF-56 | E | STEP 1 | 59.35 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 62.32 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 65.44 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 68.70 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 72.14 | 8,079.46 | 17,505.49 | 210,065.88 |
| 3121 | FIRE CAPTAIN-40 (LT DUTY) | NE | STEP 1 | 67.40 | 5,392.79 | 11,684.37 | 140,212.44 |
| | | | STEP 2 | 70.48 | 5,639.11 | 12,218.08 | 146,616.96 |
| | | | STEP 3 | 73.67 | 5,892.82 | 12,767.77 | 153,213.24 |
| 3120 | FIRE CAPTAIN-56 | NE | STEP 1 | 48.15 | 5,392.79 | 11,684.37 | 140,212.44 |
| | | | STEP 2 | 50.35 | 5,639.11 | 12,218.08 | 146,616.96 |
| | | | STEP 3 | 52.61 | 5,892.82 | 12,767.77 | 153,213.24 |
| 1150 | FIRE CHIEF | E | STEP 1 | 116.64 | 9,330.87 | 20,216.89 | 242,602.68 |
| | | | STEP 2 | 122.47 | 9,797.41 | 21,227.73 | 254,732.76 |
| | | | STEP 3 | 128.59 | 10,287.29 | 22,289.12 | 267,469.44 |
| 2430 | FIRE MARSHAL | E | STEP 1 | 83.09 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 87.25 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 91.61 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 96.18 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 101.00 | 8,079.46 | 17,505.49 | 210,065.88 |
| 3175 | FIRE PREV INSPECT I | NE | STEP 1 | 52.20 | 4,176.49 | 9,049.07 | 108,588.84 |
| | | | STEP 2 | 54.55 | 4,364.05 | 9,455.44 | 113,465.28 |
| | | | STEP 3 | 57.04 | 4,563.17 | 9,886.87 | 118,642.44 |
| | | | STEP 4 | 59.61 | 4,768.62 | 10,332.01 | 123,984.12 |
| | | | STEP 5 | 62.27 | 4,982.50 | 10,795.42 | 129,545.04 |



Merit Salary Schedule

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|-------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 3178 | FIRE PREV INSPECT II | NE | STEP 1 | 57.44 | 4,594.79 | 9,955.37 | 119,464.44 |
| | | | STEP 2 | 60.02 | 4,801.29 | 10,402.79 | 124,833.48 |
| | | | STEP 3 | 62.71 | 5,016.23 | 10,868.49 | 130,421.88 |
| | | | STEP 4 | 65.52 | 5,241.70 | 11,357.01 | 136,284.12 |
| | | | STEP 5 | 68.48 | 5,478.75 | 11,870.63 | 142,447.56 |
| 3142 | FIREFIGHTER TRAINEE-40 | NE | STEP 1 | 40.22 | 3,217.85 | 6,972.01 | 83,664.12 |
| | | | STEP 2 | 42.04 | 3,363.55 | 7,287.70 | 87,452.40 |
| 3143 | FIREFIGHTER TRAINEE-56 | NE | STEP 1 | 28.73 | 3,217.85 | 6,972.01 | 83,664.12 |
| | | | STEP 2 | 30.03 | 3,363.55 | 7,287.70 | 87,452.40 |
| 3144 | FIREFIGHTER-40 (LT DUTY) | NE | STEP 0 | 50.74 | 4,058.42 | 8,793.24 | 105,518.88 |
| | | | STEP 1 | 52.88 | 4,230.44 | 9,165.95 | 109,991.40 |
| | | | STEP 2 | 55.20 | 4,416.30 | 9,568.66 | 114,823.92 |
| | | | STEP 3 | 57.71 | 4,616.91 | 10,003.31 | 120,039.72 |
| | | | STEP 4 | 60.35 | 4,827.84 | 10,460.31 | 125,523.72 |
| 3140 | FIREFIGHTER-56 | NE | STEP 0 | 36.24 | 4,058.42 | 8,793.24 | 105,518.88 |
| | | | STEP 1 | 37.77 | 4,230.44 | 9,165.95 | 109,991.40 |
| | | | STEP 2 | 39.43 | 4,416.30 | 9,568.66 | 114,823.92 |
| | | | STEP 3 | 41.22 | 4,616.91 | 10,003.31 | 120,039.72 |
| | | | STEP 4 | 43.11 | 4,827.84 | 10,460.31 | 125,523.72 |
| 2078 | FLEET & FACILITIES MANAGER | E | STEP 1 | 58.33 | 4,666.59 | 10,110.95 | 121,331.40 |
| | | | STEP 2 | 61.04 | 4,875.68 | 10,563.97 | 126,767.64 |
| | | | STEP 3 | 63.69 | 5,095.23 | 11,039.67 | 132,476.04 |
| | | | STEP 4 | 66.55 | 5,324.28 | 11,535.94 | 138,431.28 |
| | | | STEP 5 | 69.56 | 5,564.74 | 12,056.94 | 144,683.28 |
| 5105 | FLEET AND FACILITIES TECH | NE | STEP 1 | 38.70 | 3,095.78 | 6,707.53 | 80,490.36 |
| | | | STEP 2 | 40.44 | 3,235.09 | 7,009.37 | 84,112.44 |
| | | | STEP 3 | 42.26 | 3,380.67 | 7,324.79 | 87,897.48 |
| | | | STEP 4 | 44.16 | 3,532.80 | 7,654.40 | 91,852.80 |
| | | | STEP 5 | 46.15 | 3,691.78 | 7,998.85 | 95,986.20 |
| 2023 | MGMT ANALYST I | NE | STEP 1 | 40.56 | 3,244.70 | 7,030.18 | 84,362.16 |
| | | | STEP 2 | 42.40 | 3,392.04 | 7,349.43 | 88,193.16 |
| | | | STEP 3 | 44.28 | 3,542.31 | 7,675.00 | 92,100.00 |
| | | | STEP 4 | 46.28 | 3,702.27 | 8,021.58 | 96,258.96 |
| | | | STEP 5 | 48.34 | 3,867.08 | 8,378.67 | 100,544.04 |



Merit Salary Schedule

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|---------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 2022 | MGMT ANALYST II | E | STEP 1 | 44.53 | 3,562.68 | 7,719.13 | 92,629.56 |
| | | | STEP 2 | 46.56 | 3,724.57 | 8,069.90 | 96,838.80 |
| | | | STEP 3 | 48.63 | 3,890.35 | 8,429.09 | 101,149.08 |
| | | | STEP 4 | 50.82 | 4,065.81 | 8,809.25 | 105,711.00 |
| | | | STEP 5 | 53.09 | 4,247.08 | 9,202.01 | 110,424.12 |
| 5230 | OFFICE ASSISTANT I | NE | STEP 1 | 23.51 | 1,880.48 | 4,074.38 | 48,892.56 |
| | | | STEP 2 | 24.55 | 1,964.22 | 4,255.80 | 51,069.60 |
| | | | STEP 3 | 25.62 | 2,049.84 | 4,441.33 | 53,295.96 |
| | | | STEP 4 | 26.80 | 2,143.98 | 4,645.30 | 55,743.60 |
| | | | STEP 5 | 28.00 | 2,240.02 | 4,853.38 | 58,240.56 |
| 5430 | OFFICE ASSISTANT II | NE | STEP 1 | 28.34 | 2,267.46 | 4,912.83 | 58,953.96 |
| | | | STEP 2 | 29.76 | 2,380.52 | 5,157.80 | 61,893.60 |
| | | | STEP 3 | 31.25 | 2,499.74 | 5,416.10 | 64,993.20 |
| | | | STEP 4 | 32.81 | 2,624.63 | 5,686.70 | 68,240.40 |
| | | | STEP 5 | 34.45 | 2,756.15 | 5,971.65 | 71,659.80 |
| 5460 | SYSTEMS ANALYST I | NE | STEP 1 | 44.87 | 3,589.04 | 7,776.25 | 93,315.00 |
| | | | STEP 2 | 46.87 | 3,750.20 | 8,125.43 | 97,505.16 |
| | | | STEP 3 | 48.96 | 3,917.16 | 8,487.18 | 101,846.16 |
| | | | STEP 4 | 51.22 | 4,097.63 | 8,878.19 | 106,538.28 |
| | | | STEP 5 | 53.50 | 4,280.01 | 9,273.36 | 111,280.32 |
| 2033 | SYSTEMS ANALYST II | E | STEP 1 | 51.85 | 4,149.31 | 8,990.18 | 107,882.16 |
| | | | STEP 2 | 54.19 | 4,334.68 | 9,391.80 | 112,701.60 |
| | | | STEP 3 | 56.61 | 4,530.23 | 9,815.50 | 117,786.00 |
| | | | STEP 4 | 59.21 | 4,735.97 | 10,261.26 | 123,135.12 |
| | | | STEP 5 | 61.84 | 4,948.83 | 10,722.47 | 128,669.64 |



San Mateo Consolidated Fire Department Merit Salary Schedule

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|--------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 5340 | ADMINISTRATIVE ASSISTANT | NE | STEP 1 | 32.20 | 2,576.11 | 5,581.58 | 66,978.96 |
| | | | STEP 2 | 33.65 | 2,692.72 | 5,834.22 | 70,010.64 |
| | | | STEP 3 | 35.15 | 2,812.27 | 6,093.26 | 73,119.12 |
| | | | STEP 4 | 36.73 | 2,938.72 | 6,367.22 | 76,406.64 |
| | | | STEP 5 | 38.40 | 3,071.56 | 6,655.04 | 79,860.48 |
| 5025 | ADMINISTRATIVE TECHNICIAN | NE | STEP 1 | 38.96 | 3,116.82 | 6,753.12 | 81,037.44 |
| | | | STEP 2 | 40.68 | 3,255.07 | 7,052.66 | 84,631.92 |
| | | | STEP 3 | 42.54 | 3,402.67 | 7,372.46 | 88,469.52 |
| | | | STEP 4 | 44.48 | 3,558.14 | 7,709.31 | 92,511.72 |
| | | | STEP 5 | 46.45 | 3,716.08 | 8,051.50 | 96,618.00 |
| 2106 | BUSINESS MANAGER | E | STEP 1 | 56.36 | 4,508.42 | 9,768.25 | 117,219.00 |
| | | | STEP 2 | 58.89 | 4,710.92 | 10,206.99 | 122,483.88 |
| | | | STEP 3 | 61.54 | 4,923.25 | 10,667.05 | 128,004.60 |
| | | | STEP 4 | 64.31 | 5,144.56 | 11,146.54 | 133,758.48 |
| | | | STEP 5 | 67.20 | 5,375.80 | 11,647.57 | 139,770.84 |
| 5110 | CENTRAL SERVICES WORKER | NE | STEP 1 | 22.48 | 1,798.89 | 3,897.60 | 46,771.20 |
| | | | STEP 2 | 23.50 | 1,880.18 | 4,073.72 | 48,884.64 |
| | | | STEP 3 | 24.55 | 1,964.98 | 4,257.45 | 51,089.40 |
| | | | STEP 4 | 25.65 | 2,052.38 | 4,446.83 | 53,361.96 |
| 2410 | DEPUTY FIRE CHIEF | E | STEP 1 | 108.89 | 8,711.31 | 18,874.51 | 226,494.12 |
| | | | STEP 2 | 113.79 | 9,103.32 | 19,723.87 | 236,686.44 |
| | | | STEP 3 | 118.91 | 9,512.97 | 20,611.44 | 247,337.28 |
| 3160 | DEPUTY FIRE MARSHAL | NE | STEP 1 | 66.06 | 5,284.89 | 11,450.60 | 137,407.20 |
| | | | STEP 2 | 68.98 | 5,518.79 | 11,957.38 | 143,488.56 |
| | | | STEP 3 | 72.16 | 5,772.71 | 12,507.53 | 150,090.36 |
| | | | STEP 4 | 75.41 | 6,031.90 | 13,069.11 | 156,829.32 |
| | | | STEP 5 | 78.77 | 6,301.63 | 13,653.53 | 163,842.36 |
| 2415 | EMERGENCY MEDICAL SERVICES MGR | E | STEP 1 | 68.90 | 5,512.07 | 11,942.82 | 143,313.84 |
| | | | STEP 2 | 72.00 | 5,760.00 | 12,480.00 | 149,760.00 |
| | | | STEP 3 | 75.24 | 6,019.23 | 13,041.66 | 156,499.92 |
| | | | STEP 4 | 78.63 | 6,290.31 | 13,629.01 | 163,548.12 |
| | | | STEP 5 | 82.17 | 6,573.82 | 14,243.27 | 170,919.24 |
| 2482 | EMERGENCY SERVICES MANAGER | E | STEP 1 | 57.08 | 4,565.95 | 9,892.90 | 118,714.80 |
| | | | STEP 2 | 59.64 | 4,771.42 | 10,338.07 | 124,056.84 |
| | | | STEP 3 | 62.33 | 4,986.13 | 10,803.29 | 129,639.48 |
| | | | STEP 4 | 65.14 | 5,210.51 | 11,289.43 | 135,473.16 |
| | | | STEP 5 | 68.06 | 5,444.98 | 11,797.46 | 141,569.52 |



San Mateo Consolidated Fire Department

Merit Salary Schedule

Effective Date: 07/24/2022 *

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|-------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 5345 | EMERGENCY SERVICES SPECIALIST | NE | STEP 1 | 32.20 | 2,576.11 | 5,581.58 | 66,978.96 |
| | | | STEP 2 | 33.65 | 2,692.72 | 5,834.22 | 70,010.64 |
| | | | STEP 3 | 35.15 | 2,812.27 | 6,093.26 | 73,119.12 |
| | | | STEP 4 | 36.73 | 2,938.72 | 6,367.22 | 76,406.64 |
| | | | STEP 5 | 38.40 | 3,071.56 | 6,655.04 | 79,860.48 |
| 2085 | FIRE BAT CHIEF-40 | E | STEP 1 | 83.09 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 87.25 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 91.61 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 96.18 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 101.00 | 8,079.46 | 17,505.49 | 210,065.88 |
| 2086 | FIRE BAT CHIEF-56 | E | STEP 1 | 59.35 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 62.32 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 65.44 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 68.70 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 72.14 | 8,079.46 | 17,505.49 | 210,065.88 |
| 3121 | FIRE CAPTAIN-40 (LT DUTY) | NE | STEP 1 | 67.40 | 5,392.79 | 11,684.37 | 140,212.44 |
| | | | STEP 2 | 70.48 | 5,639.11 | 12,218.08 | 146,616.96 |
| | | | STEP 3 | 73.67 | 5,892.82 | 12,767.77 | 153,213.24 |
| 3120 | FIRE CAPTAIN-56 | NE | STEP 1 | 48.15 | 5,392.79 | 11,684.37 | 140,212.44 |
| | | | STEP 2 | 50.35 | 5,639.11 | 12,218.08 | 146,616.96 |
| | | | STEP 3 | 52.61 | 5,892.82 | 12,767.77 | 153,213.24 |
| 1150 | FIRE CHIEF | E | STEP 1 | 116.64 | 9,330.87 | 20,216.89 | 242,602.68 |
| | | | STEP 2 | 122.47 | 9,797.41 | 21,227.73 | 254,732.76 |
| | | | STEP 3 | 128.59 | 10,287.29 | 22,289.12 | 267,469.44 |
| 2430 | FIRE MARSHAL | E | STEP 1 | 83.09 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 87.25 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 91.61 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 96.18 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 101.00 | 8,079.46 | 17,505.49 | 210,065.88 |
| 3175 | FIRE PREV INSPECT I | NE | STEP 1 | 52.20 | 4,176.49 | 9,049.07 | 108,588.84 |
| | | | STEP 2 | 54.55 | 4,364.05 | 9,455.44 | 113,465.28 |
| | | | STEP 3 | 57.04 | 4,563.17 | 9,886.87 | 118,642.44 |
| | | | STEP 4 | 59.61 | 4,768.62 | 10,332.01 | 123,984.12 |
| | | | STEP 5 | 62.27 | 4,982.50 | 10,795.42 | 129,545.04 |

* AFSCME 4% MOU increase. All classifications 40 hrs/wk unless noted.



San Mateo Consolidated Fire Department

Merit Salary Schedule

Effective Date: 07/24/2022 *

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|-------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 3178 | FIRE PREV INSPECT II | NE | STEP 1 | 57.44 | 4,594.79 | 9,955.37 | 119,464.44 |
| | | | STEP 2 | 60.02 | 4,801.29 | 10,402.79 | 124,833.48 |
| | | | STEP 3 | 62.71 | 5,016.23 | 10,868.49 | 130,421.88 |
| | | | STEP 4 | 65.52 | 5,241.70 | 11,357.01 | 136,284.12 |
| | | | STEP 5 | 68.48 | 5,478.75 | 11,870.63 | 142,447.56 |
| 3142 | FIREFIGHTER TRAINEE-40 | NE | STEP 1 | 40.22 | 3,217.85 | 6,972.01 | 83,664.12 |
| | | | STEP 2 | 42.04 | 3,363.55 | 7,287.70 | 87,452.40 |
| | | | STEP 3 | 43.93 | 3,514.40 | 7,614.53 | 91,374.36 |
| 3143 | FIREFIGHTER TRAINEE-56 | NE | STEP 1 | 28.73 | 3,217.85 | 6,972.01 | 83,664.12 |
| | | | STEP 2 | 30.03 | 3,363.55 | 7,287.70 | 87,452.40 |
| | | | STEP 3 | 31.38 | 3,514.40 | 7,614.53 | 91,374.36 |
| 3144 | FIREFIGHTER-40 (LT DUTY) | NE | STEP 0 | 50.74 | 4,058.42 | 8,793.24 | 105,518.88 |
| | | | STEP 1 | 52.88 | 4,230.44 | 9,165.95 | 109,991.40 |
| | | | STEP 2 | 55.20 | 4,416.30 | 9,568.66 | 114,823.92 |
| | | | STEP 3 | 57.71 | 4,616.91 | 10,003.31 | 120,039.72 |
| | | | STEP 4 | 60.35 | 4,827.84 | 10,460.31 | 125,523.72 |
| 3140 | FIREFIGHTER-56 | NE | STEP 0 | 36.24 | 4,058.42 | 8,793.24 | 105,518.88 |
| | | | STEP 1 | 37.77 | 4,230.44 | 9,165.95 | 109,991.40 |
| | | | STEP 2 | 39.43 | 4,416.30 | 9,568.66 | 114,823.92 |
| | | | STEP 3 | 41.22 | 4,616.91 | 10,003.31 | 120,039.72 |
| | | | STEP 4 | 43.11 | 4,827.84 | 10,460.31 | 125,523.72 |
| 2078 | FLEET & FACILITIES MANAGER | E | STEP 1 | 60.66 | 4,853.26 | 10,515.39 | 126,184.68 |
| | | | STEP 2 | 63.48 | 5,070.71 | 10,986.53 | 131,838.36 |
| | | | STEP 3 | 66.24 | 5,299.04 | 11,481.26 | 137,775.12 |
| | | | STEP 4 | 69.21 | 5,537.25 | 11,997.38 | 143,968.56 |
| | | | STEP 5 | 72.34 | 5,787.33 | 12,539.22 | 150,470.64 |
| 5105 | FLEET AND FACILITIES TECH | NE | STEP 1 | 40.25 | 3,219.61 | 6,975.83 | 83,709.96 |
| | | | STEP 2 | 42.06 | 3,364.50 | 7,289.74 | 87,476.88 |
| | | | STEP 3 | 43.95 | 3,515.90 | 7,617.78 | 91,413.36 |
| | | | STEP 4 | 45.93 | 3,674.11 | 7,960.58 | 95,526.96 |
| | | | STEP 5 | 48.00 | 3,839.45 | 8,318.80 | 99,825.60 |
| 2023 | MGMT ANALYST I | NE | STEP 1 | 42.18 | 3,374.49 | 7,311.39 | 87,736.68 |
| | | | STEP 2 | 44.10 | 3,527.73 | 7,643.41 | 91,720.92 |
| | | | STEP 3 | 46.05 | 3,684.00 | 7,982.00 | 95,784.00 |
| | | | STEP 4 | 48.13 | 3,850.36 | 8,342.44 | 100,109.28 |
| | | | STEP 5 | 50.27 | 4,021.76 | 8,713.82 | 104,565.84 |

* AFSCME 4% MOU increase. All classifications 40 hrs/wk unless noted.



San Mateo Consolidated Fire Department Merit Salary Schedule

Effective Date: 07/24/2022 *

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|---------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 2022 | MGMT ANALYST II | E | STEP 1 | 46.31 | 3,705.18 | 8,027.90 | 96,334.80 |
| | | | STEP 2 | 48.42 | 3,873.55 | 8,392.70 | 100,712.40 |
| | | | STEP 3 | 50.58 | 4,045.96 | 8,766.25 | 105,195.00 |
| | | | STEP 4 | 52.85 | 4,228.44 | 9,161.62 | 109,939.44 |
| | | | STEP 5 | 55.21 | 4,416.96 | 9,570.09 | 114,841.08 |
| 5230 | OFFICE ASSISTANT I | NE | STEP 1 | 24.45 | 1,955.70 | 4,237.36 | 50,848.32 |
| | | | STEP 2 | 25.53 | 2,042.78 | 4,426.03 | 53,112.36 |
| | | | STEP 3 | 26.64 | 2,131.84 | 4,618.98 | 55,427.76 |
| | | | STEP 4 | 27.87 | 2,229.74 | 4,831.11 | 57,973.32 |
| | | | STEP 5 | 29.12 | 2,329.62 | 5,047.52 | 60,570.24 |
| 5430 | OFFICE ASSISTANT II | NE | STEP 1 | 29.47 | 2,358.16 | 5,109.34 | 61,312.08 |
| | | | STEP 2 | 30.95 | 2,475.74 | 5,364.11 | 64,369.32 |
| | | | STEP 3 | 32.50 | 2,599.73 | 5,632.74 | 67,592.88 |
| | | | STEP 4 | 34.12 | 2,729.62 | 5,914.17 | 70,970.04 |
| | | | STEP 5 | 35.83 | 2,866.39 | 6,210.52 | 74,526.24 |
| 5460 | SYSTEMS ANALYST I | NE | STEP 1 | 46.66 | 3,732.60 | 8,087.30 | 97,047.60 |
| | | | STEP 2 | 48.74 | 3,900.21 | 8,450.45 | 101,405.40 |
| | | | STEP 3 | 50.92 | 4,073.85 | 8,826.67 | 105,920.04 |
| | | | STEP 4 | 53.27 | 4,261.53 | 9,233.32 | 110,799.84 |
| | | | STEP 5 | 55.64 | 4,451.21 | 9,644.29 | 115,731.48 |
| 2033 | SYSTEMS ANALYST II | E | STEP 1 | 53.92 | 4,315.29 | 9,349.79 | 112,197.48 |
| | | | STEP 2 | 56.36 | 4,508.06 | 9,767.47 | 117,209.64 |
| | | | STEP 3 | 58.87 | 4,711.44 | 10,208.12 | 122,497.44 |
| | | | STEP 4 | 61.58 | 4,925.40 | 10,671.71 | 128,060.52 |
| | | | STEP 5 | 64.31 | 5,146.79 | 11,151.37 | 133,816.44 |

* AFSCME 4% MOU increase. All classifications 40 hrs/wk unless noted.



San Mateo Consolidated Fire Department Merit Salary Schedule

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|--------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 5340 | ADMINISTRATIVE ASSISTANT | NE | STEP 1 | 32.20 | 2,576.11 | 5,581.58 | 66,978.96 |
| | | | STEP 2 | 33.65 | 2,692.72 | 5,834.22 | 70,010.64 |
| | | | STEP 3 | 35.15 | 2,812.27 | 6,093.26 | 73,119.12 |
| | | | STEP 4 | 36.73 | 2,938.72 | 6,367.22 | 76,406.64 |
| | | | STEP 5 | 38.40 | 3,071.56 | 6,655.04 | 79,860.48 |
| 5025 | ADMINISTRATIVE TECHNICIAN | NE | STEP 1 | 38.96 | 3,116.82 | 6,753.12 | 81,037.44 |
| | | | STEP 2 | 40.68 | 3,255.07 | 7,052.66 | 84,631.92 |
| | | | STEP 3 | 42.54 | 3,402.67 | 7,372.46 | 88,469.52 |
| | | | STEP 4 | 44.48 | 3,558.14 | 7,709.31 | 92,511.72 |
| | | | STEP 5 | 46.45 | 3,716.08 | 8,051.50 | 96,618.00 |
| 2106 | BUSINESS MANAGER | E | STEP 1 | 56.36 | 4,508.42 | 9,768.25 | 117,219.00 |
| | | | STEP 2 | 58.89 | 4,710.92 | 10,206.99 | 122,483.88 |
| | | | STEP 3 | 61.54 | 4,923.25 | 10,667.05 | 128,004.60 |
| | | | STEP 4 | 64.31 | 5,144.56 | 11,146.54 | 133,758.48 |
| | | | STEP 5 | 67.20 | 5,375.80 | 11,647.57 | 139,770.84 |
| 5110 | CENTRAL SERVICES WORKER | NE | STEP 1 | 22.48 | 1,798.89 | 3,897.60 | 46,771.20 |
| | | | STEP 2 | 23.50 | 1,880.18 | 4,073.72 | 48,884.64 |
| | | | STEP 3 | 24.55 | 1,964.98 | 4,257.45 | 51,089.40 |
| | | | STEP 4 | 25.65 | 2,052.38 | 4,446.83 | 53,361.96 |
| 2410 | DEPUTY FIRE CHIEF | E | STEP 1 | 108.89 | 8,711.31 | 18,874.51 | 226,494.12 |
| | | | STEP 2 | 113.79 | 9,103.32 | 19,723.87 | 236,686.44 |
| | | | STEP 3 | 118.91 | 9,512.97 | 20,611.44 | 247,337.28 |
| 3160 | DEPUTY FIRE MARSHAL | NE | STEP 1 | 69.03 | 5,522.71 | 11,965.88 | 143,590.56 |
| | | | STEP 2 | 72.08 | 5,767.14 | 12,495.46 | 149,945.52 |
| | | | STEP 3 | 75.41 | 6,032.48 | 13,070.37 | 156,844.44 |
| | | | STEP 4 | 78.80 | 6,303.33 | 13,657.22 | 163,886.64 |
| | | | STEP 5 | 82.31 | 6,585.20 | 14,267.94 | 171,215.28 |
| 2415 | EMERGENCY MEDICAL SERVICES MGR | E | STEP 1 | 68.90 | 5,512.07 | 11,942.82 | 143,313.84 |
| | | | STEP 2 | 72.00 | 5,760.00 | 12,480.00 | 149,760.00 |
| | | | STEP 3 | 75.24 | 6,019.23 | 13,041.66 | 156,499.92 |
| | | | STEP 4 | 78.63 | 6,290.31 | 13,629.01 | 163,548.12 |
| | | | STEP 5 | 82.17 | 6,573.82 | 14,243.27 | 170,919.24 |
| 2482 | EMERGENCY SERVICES MANAGER | E | STEP 1 | 57.08 | 4,565.95 | 9,892.90 | 118,714.80 |
| | | | STEP 2 | 59.64 | 4,771.42 | 10,338.07 | 124,056.84 |
| | | | STEP 3 | 62.33 | 4,986.13 | 10,803.29 | 129,639.48 |
| | | | STEP 4 | 65.14 | 5,210.51 | 11,289.43 | 135,473.16 |
| | | | STEP 5 | 68.06 | 5,444.98 | 11,797.46 | 141,569.52 |



San Mateo Consolidated Fire Department

Merit Salary Schedule

Effective Date: 09/04/2022 *

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|-------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 5345 | EMERGENCY SERVICES SPECIALIST | NE | STEP 1 | 32.20 | 2,576.11 | 5,581.58 | 66,978.96 |
| | | | STEP 2 | 33.65 | 2,692.72 | 5,834.22 | 70,010.64 |
| | | | STEP 3 | 35.15 | 2,812.27 | 6,093.26 | 73,119.12 |
| | | | STEP 4 | 36.73 | 2,938.72 | 6,367.22 | 76,406.64 |
| | | | STEP 5 | 38.40 | 3,071.56 | 6,655.04 | 79,860.48 |
| 2085 | FIRE BAT CHIEF-40 | E | STEP 1 | 83.09 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 87.25 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 91.61 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 96.18 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 101.00 | 8,079.46 | 17,505.49 | 210,065.88 |
| 2086 | FIRE BAT CHIEF-56 | E | STEP 1 | 59.35 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 62.32 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 65.44 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 68.70 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 72.14 | 8,079.46 | 17,505.49 | 210,065.88 |
| 3121 | FIRE CAPTAIN-40 (LT DUTY) | NE | STEP 1 | 71.20 | 5,695.75 | 12,340.79 | 148,089.48 |
| | | | STEP 2 | 74.41 | 5,953.16 | 12,898.52 | 154,782.24 |
| | | | STEP 3 | 77.73 | 6,218.28 | 13,472.94 | 161,675.28 |
| 3120 | FIRE CAPTAIN-56 | NE | STEP 1 | 50.85 | 5,695.75 | 12,340.79 | 148,089.48 |
| | | | STEP 2 | 53.15 | 5,953.16 | 12,898.52 | 154,782.24 |
| | | | STEP 3 | 55.52 | 6,218.28 | 13,472.94 | 161,675.28 |
| 1150 | FIRE CHIEF | E | STEP 1 | 116.64 | 9,330.87 | 20,216.89 | 242,602.68 |
| | | | STEP 2 | 122.47 | 9,797.41 | 21,227.73 | 254,732.76 |
| | | | STEP 3 | 128.59 | 10,287.29 | 22,289.12 | 267,469.44 |
| 2430 | FIRE MARSHAL | E | STEP 1 | 83.09 | 6,647.14 | 14,402.14 | 172,825.68 |
| | | | STEP 2 | 87.25 | 6,979.50 | 15,122.25 | 181,467.00 |
| | | | STEP 3 | 91.61 | 7,328.50 | 15,878.42 | 190,541.04 |
| | | | STEP 4 | 96.18 | 7,694.64 | 16,671.73 | 200,060.76 |
| | | | STEP 5 | 101.00 | 8,079.46 | 17,505.49 | 210,065.88 |
| 3175 | FIRE PREV INSPECT I | NE | STEP 1 | 54.55 | 4,364.44 | 9,456.28 | 113,475.36 |
| | | | STEP 2 | 57.00 | 4,560.43 | 9,880.93 | 118,571.16 |
| | | | STEP 3 | 59.61 | 4,768.51 | 10,331.78 | 123,981.36 |
| | | | STEP 4 | 62.29 | 4,983.21 | 10,796.95 | 129,563.40 |
| | | | STEP 5 | 65.07 | 5,206.71 | 11,281.21 | 135,374.52 |



San Mateo Consolidated Fire Department

Merit Salary Schedule

Effective Date: 09/04/2022 *

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|-------------------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 3178 | FIRE PREV INSPECT II | NE | STEP 1 | 60.02 | 4,801.55 | 10,403.36 | 124,840.32 |
| | | | STEP 2 | 62.72 | 5,017.35 | 10,870.92 | 130,451.04 |
| | | | STEP 3 | 65.53 | 5,241.96 | 11,357.57 | 136,290.84 |
| | | | STEP 4 | 68.47 | 5,477.58 | 11,868.08 | 142,416.96 |
| | | | STEP 5 | 71.56 | 5,725.30 | 12,404.81 | 148,857.72 |
| 3142 | FIREFIGHTER TRAINEE-40 | NE | STEP 1 | 42.03 | 3,362.65 | 7,285.75 | 87,429.00 |
| | | | STEP 2 | 43.93 | 3,514.92 | 7,615.65 | 91,387.80 |
| | | | STEP 3 | 45.91 | 3,672.54 | 7,957.18 | 95,486.16 |
| 3143 | FIREFIGHTER TRAINEE-56 | NE | STEP 1 | 30.02 | 3,362.65 | 7,285.75 | 87,429.00 |
| | | | STEP 2 | 31.38 | 3,514.92 | 7,615.65 | 91,387.80 |
| | | | STEP 3 | 32.79 | 3,672.54 | 7,957.18 | 95,486.16 |
| 3144 | FIREFIGHTER-40 (LT DUTY) | NE | STEP 0 | 53.02 | 4,241.05 | 9,188.94 | 110,267.28 |
| | | | STEP 1 | 55.26 | 4,420.81 | 9,578.42 | 114,941.04 |
| | | | STEP 2 | 57.68 | 4,615.04 | 9,999.25 | 119,991.00 |
| | | | STEP 3 | 60.31 | 4,824.67 | 10,453.46 | 125,441.52 |
| | | | STEP 4 | 63.07 | 5,045.09 | 10,931.02 | 131,172.24 |
| 3140 | FIREFIGHTER-56 | NE | STEP 0 | 37.87 | 4,241.05 | 9,188.94 | 110,267.28 |
| | | | STEP 1 | 39.47 | 4,420.81 | 9,578.42 | 114,941.04 |
| | | | STEP 2 | 41.20 | 4,615.04 | 9,999.25 | 119,991.00 |
| | | | STEP 3 | 43.07 | 4,824.67 | 10,453.46 | 125,441.52 |
| | | | STEP 4 | 45.05 | 5,045.09 | 10,931.02 | 131,172.24 |
| 3140 | FIREFIGHTER-56 | NE | STEP 5 | 47.07 | 5,271.67 | 11,421.95 | 137,063.40 |
| | | | STEP 0 | 37.87 | 4,241.05 | 9,188.94 | 110,267.28 |
| | | | STEP 1 | 39.47 | 4,420.81 | 9,578.42 | 114,941.04 |
| | | | STEP 2 | 41.20 | 4,615.04 | 9,999.25 | 119,991.00 |
| | | | STEP 3 | 43.07 | 4,824.67 | 10,453.46 | 125,441.52 |
| 2078 | FLEET & FACILITIES MANAGER | E | STEP 4 | 45.05 | 5,045.09 | 10,931.02 | 131,172.24 |
| | | | STEP 5 | 47.07 | 5,271.67 | 11,421.95 | 137,063.40 |
| | | | STEP 1 | 60.66 | 4,853.26 | 10,515.39 | 126,184.68 |
| | | | STEP 2 | 63.48 | 5,070.71 | 10,986.53 | 131,838.36 |
| | | | STEP 3 | 66.24 | 5,299.04 | 11,481.26 | 137,775.12 |
| 5105 | FLEET AND FACILITIES TECH | NE | STEP 4 | 69.21 | 5,537.25 | 11,997.38 | 143,968.56 |
| | | | STEP 5 | 72.34 | 5,787.33 | 12,539.22 | 150,470.64 |
| | | | STEP 1 | 40.25 | 3,219.61 | 6,975.83 | 83,709.96 |
| | | | STEP 2 | 42.06 | 3,364.50 | 7,289.74 | 87,476.88 |
| | | | STEP 3 | 43.95 | 3,515.90 | 7,617.78 | 91,413.36 |
| 2023 | MGMT ANALYST I | NE | STEP 4 | 45.93 | 3,674.11 | 7,960.58 | 95,526.96 |
| | | | STEP 5 | 48.00 | 3,839.45 | 8,318.80 | 99,825.60 |
| | | | STEP 1 | 42.18 | 3,374.49 | 7,311.39 | 87,736.68 |
| | | | STEP 2 | 44.10 | 3,527.73 | 7,643.41 | 91,720.92 |
| | | | STEP 3 | 46.05 | 3,684.00 | 7,982.00 | 95,784.00 |
| 2023 | MGMT ANALYST I | NE | STEP 4 | 48.13 | 3,850.36 | 8,342.44 | 100,109.28 |
| | | | STEP 5 | 50.27 | 4,021.76 | 8,713.82 | 104,565.84 |
| | | | STEP 1 | 42.18 | 3,374.49 | 7,311.39 | 87,736.68 |



San Mateo Consolidated Fire Department

Merit Salary Schedule

Effective Date: 09/04/2022 *

| JOB CODE | TITLE | E=Exempt NE=Non Ex | STEPS | HOURLY | BI-WEEKLY | MONTHLY | ANNUAL |
|----------|---------------------|-----------------------|--------|--------|-----------|-----------|------------|
| 2022 | MGMT ANALYST II | E | STEP 1 | 46.31 | 3,705.18 | 8,027.90 | 96,334.80 |
| | | | STEP 2 | 48.42 | 3,873.55 | 8,392.70 | 100,712.40 |
| | | | STEP 3 | 50.58 | 4,045.96 | 8,766.25 | 105,195.00 |
| | | | STEP 4 | 52.85 | 4,228.44 | 9,161.62 | 109,939.44 |
| | | | STEP 5 | 55.21 | 4,416.96 | 9,570.09 | 114,841.08 |
| 5230 | OFFICE ASSISTANT I | NE | STEP 1 | 24.45 | 1,955.70 | 4,237.36 | 50,848.32 |
| | | | STEP 2 | 25.53 | 2,042.78 | 4,426.03 | 53,112.36 |
| | | | STEP 3 | 26.64 | 2,131.84 | 4,618.98 | 55,427.76 |
| | | | STEP 4 | 27.87 | 2,229.74 | 4,831.11 | 57,973.32 |
| | | | STEP 5 | 29.12 | 2,329.62 | 5,047.52 | 60,570.24 |
| 5430 | OFFICE ASSISTANT II | NE | STEP 1 | 29.47 | 2,358.16 | 5,109.34 | 61,312.08 |
| | | | STEP 2 | 30.95 | 2,475.74 | 5,364.11 | 64,369.32 |
| | | | STEP 3 | 32.50 | 2,599.73 | 5,632.74 | 67,592.88 |
| | | | STEP 4 | 34.12 | 2,729.62 | 5,914.17 | 70,970.04 |
| | | | STEP 5 | 35.83 | 2,866.39 | 6,210.52 | 74,526.24 |
| 5460 | SYSTEMS ANALYST I | NE | STEP 1 | 46.66 | 3,732.60 | 8,087.30 | 97,047.60 |
| | | | STEP 2 | 48.74 | 3,900.21 | 8,450.45 | 101,405.40 |
| | | | STEP 3 | 50.92 | 4,073.85 | 8,826.67 | 105,920.04 |
| | | | STEP 4 | 53.27 | 4,261.53 | 9,233.32 | 110,799.84 |
| | | | STEP 5 | 55.64 | 4,451.21 | 9,644.29 | 115,731.48 |
| 2033 | SYSTEMS ANALYST II | E | STEP 1 | 53.92 | 4,315.29 | 9,349.79 | 112,197.48 |
| | | | STEP 2 | 56.36 | 4,508.06 | 9,767.47 | 117,209.64 |
| | | | STEP 3 | 58.87 | 4,711.44 | 10,208.12 | 122,497.44 |
| | | | STEP 4 | 61.58 | 4,925.40 | 10,671.71 | 128,060.52 |
| | | | STEP 5 | 64.31 | 5,146.79 | 11,151.37 | 133,816.44 |



STAFF REPORT

To: San Mateo Consolidated Fire Department Board of Directors

From: Kent Thrasher, Fire Chief

Meeting Date: October 12, 2022

Subject: Sale of Two (2) Surplus Fire Engines

RECOMMENDATION

Adopt a resolution approving the sale of two (2) retired fire engines and authorizing the Fire Chief to take actions necessary or incidental to sell the property on the open market. The Department will utilize the service of Fire Trucks Unlimited to advertise the fire engines for sale. The two fire engines are:

- A 2000 Spartan Hi-Tech Pumper Fire Engine, approximate value of \$40,000
- A 2003 Crimson Pumper Fire Engine, approximate value of \$50,000

BACKGROUND

Due to age, wear and tear, and maintenance costs, the above-referenced fire engines are no longer effective for Department use. Selling the apparatus would reduce Department overhead costs and generate funds to support Department operations.

Fire Trucks Unlimited and its parent company, Brindlee Mountain Fire Apparatus ("Brindlee Mountain"), are experienced in selling surplus fire apparatus. The companies advertise surplus fire apparatus on the websites, <https://www.firetrucksunlimited.com> and <https://www.firetruckmall.com>. Brindlee Mountain also has the right to advertise the apparatus on any platform of their choosing. They connect buyers with sellers of the fire apparatus through their marketplace for used fire apparatus.

Brindlee Mountain charges a commission for the sale of fire apparatus. The commission as follows: the greater of 10% of the sales price or \$500 if the subject Apparatus is sold for less than \$125,000; 7% of the sales price if the subject Apparatus is sold for a price from \$125,000 to \$200,000; and 5% of the sales price if the subject Apparatus is sold for a price above \$200,000. Payment of the commission will be made to Brindlee Mountain within 30 days after the sale of the subject Apparatus.

The Department maintains a fleet of 2 frontline aerial ladder trucks and 2 reserve aerial ladder trucks. There are also 10 frontline fire engines and 6 reserve fire engines to protect our geographically diverse community. With the purchase of the 3 new fire engines, staff has decided to keep one of the 3 surplus fire engines for the training division to improve our training model and reduce wear and tear on frontline apparatus for training purposes. The other 2 fire engines will be retired as reserve engines and sold. If there are no reasonable offers for the late model fire engines, the Department may look at donating the 2 engines to either a volunteer Fire Department or a Community College Fire Academy.

ANALYSIS

The apparatus that the Department is recommending for surplus meets the definition of the surplus equipment in the Department Policy Article C – Administration Procedures, Section 7 – Fire Department Purchasing Procedure Section 7.4 – Surplus Equipment and Supplies. The Department has listed apparatus on Fire Trucks Unlimited in the past to advertise fire apparatus for sale.

| Vehicle | Advertising & Sales Platform | Listing Price |
|-----------------------------------|---|----------------------|
| (1) 2000 Spartan High Tech Pumper | Brindlee Mountain Fire Apparatus Fire Trucks Unlimited. Firetruckmall.com | \$50,000 |
| (1) 2003 Crimson Pumper | Brindlee Mountain Fire Apparatus Fire Trucks Unlimited. Firetruckmall.com | \$60,000 |

FISCAL IMPACT

When the bid is accepted and the funds are received for each fire engine, the funds will be recognized as revenue for the Department’s General Fund, which can be utilized to offset contributions from the member agencies.

ATTACHMENTS

- A. Resolution
- B. Brindlee Mountain Listing and Marketing Agreement

RESOLUTION NO. RES-2022-

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MATEO
CONSOLIDATED FIRE DEPARTMENT DECLARING SURPLUS PROPERTY AND
AUTHORIZING ITS SALE**

WHEREAS, the San Mateo Consolidated Fire Department (“Department”) maintains a fleet of various fire apparatus and other vehicles necessary to fulfill its fire and life safety operations; and,

WHEREAS, as apparatus and vehicles age, they are subject to normal wear and tear that decreases their effectiveness, while also increasing maintenance costs, vehicle downtime, and risk of malfunction; and,

WHEREAS, disposing of surplus property that is no longer necessary, useful, or suitable to the Department’s needs reduces the Department’s maintenance costs and, when the surplus property is sold, the funds will be recognized as revenue for the Department’s General Fund, which can be utilized to offset contributions from the member agencies and,

WHEREAS, Department Staff have identified two retired fire engines as surplus property:

- A 2000 Spartan Hi-Tech Pumper Fire Engine (VIN 4S7AT4099YC033735), estimated listing price of \$50,000
- A 2003 Crimson Pumper Fire Engine (VIN 4S7AT2F973C044687), estimated listing price of \$60,000

WHEREAS, retaining a qualified broker to advertise and sell these fire engines on the open market for a fee based on the final sales price is in the best interest of the Department, as it would minimize staffing overhead and assist in obtaining fair market value for the surplus engines, while also fulfilling the intent of the Department’s policies regarding disposal of surplus property.

NOW, THEREFORE, the Board of Directors of the San Mateo Consolidated Fire Department resolves as follows:

1. Declare the above-referenced fire engines as surplus to the Department’s needs;
2. Authorize the Fire Chief or his designee to take any and all actions necessary conducting the sale of the surplus engines, including but not limited to retaining a qualified broker to advertise and sell the surplus engines at their reasonable estimated fair market value;
3. In the event that advertising the engines fails to garner offers that approximate their fair market value, then the Fire Chief or his designee may take any and all efforts to donate the fire engines to another fire agency that may have use for the engines.

PASSED AND ADOPTED as a resolution of the Board of Directors of the San Mateo Consolidated Fire Department at the regular meeting held on the 12th day of October, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Board Secretary

Board President

APPROVED AS TO FORM:

William D. Ross, General Counsel

BRINDLEE MOUNTAIN FIRE APPARATUS
15410 Hwy 231 Union Grove AL 35175 • 256-776-7786 • Fax: 256-498-0924

Listing and Marketing Commission Agreement

The undersigned Seller and Brindlee Mountain Fire Apparatus, LLC ("Brindlee") being duly authorized, hereby enter into the following contractual agreement (the "Agreement") effective as of _____, 20____:

Apparatus: _____ (the "Apparatus")

Apparatus owned or exclusively offered for sale by: _____ ("Seller") If

Apparatus not owned by Seller, then owner of the Apparatus: _____ ("Owner")

List Price: The price at which the Apparatus will be listed shall be _____, or such other price agreed upon by Seller and Brindlee (the "List Price")

Seller grants Brindlee the non-exclusive right to offer the Apparatus for sale for the List Price. Brindlee shall have the right, but not the obligation, to market and advertise the Apparatus in any media of Brindlee's choosing, including the internet. Seller represents and warrants that the information provided to Brindlee by Seller, Owner and their agents and representatives regarding the Apparatus is true and correct and Seller holds Brindlee harmless and indemnifies Brindlee from any liability resulting from inaccuracies in such information. Seller agrees to pay Brindlee the commission set forth below (the "Commission") if Seller or Owner sells the Apparatus or any other fire apparatus to a buyer referred by Brindlee (a "Referral"), or anyone acting on behalf of a Referral, whether or not the Apparatus is sold at the List Price. The Commission shall be calculated as follows:

- The greater of 10% of the sales price or \$500 if the subject Apparatus is sold for less than \$125,000.00; -
- 7% of the sales price if the subject Apparatus is sold for a price from \$125,000.00 to \$200,000.00; and - 5%
- of the sales price if the subject Apparatus is sold for a price above \$200,000.00.

Payment of the Commission will be made to Brindlee within 30 days after the sale of the subject Apparatus. Seller shall pay interest in the amount of 1.5% per month on Commission not paid within such 30 day period. Seller further agrees that any additional costs incurred by Brindlee as part of collection efforts for past due Commission will be reimbursed to Brindlee by Seller. The Commission rights of Brindlee and the Commission obligations of Seller set forth in this Agreement shall survive expiration or termination of this Agreement.

Seller agrees to notify Brindlee at the time of sale of the Apparatus as to the sales price and the name and address of the buyer, regardless of whether such buyer is a Referral which was referred by Brindlee. Seller agrees that if Seller fails to provide such information then Seller will pay a Commission to Brindlee as if the buyer of the Apparatus was a Referral referred by Brindlee and the Apparatus was sold at the List Price. Seller may advertise and sell the vehicle on its own and if the District's advertisement shall result in the sale of the vehicle to a buyer not previously referred by Brindlee, no commission shall be due to Brindlee.

Either party may terminate this Agreement at any time by notifying the other party in writing. If any sale of the Apparatus takes place to a Referral previously referred by Brindlee within one year subsequent to termination of this Agreement, Seller shall pay the same Commission to Brindlee as would have been paid if this Agreement had not been terminated.

Seller agrees that Brindlee may list, market and sell other fire apparatus to prospective buyers who are interested in the Apparatus, including but not limited to fire apparatus owned by Brindlee.

This Agreement shall create an independent contractor relationship between Brindlee and Seller. Brindlee shall at no

time be considered an employee of Seller. Seller represents that Seller has full authority to enter into this Agreement.

page 1

This Agreement constitutes the entire agreement between the parties. This Agreement and the terms and conditions herein may not be amended, modified or waived except by the written agreement of the parties hereto. The failure of the parties to adhere to strictly to the terms and conditions of this Agreement shall not constitute a waiver of the right of the parties later to insist on such strict adherence. This Agreement may be executed in any number of separate counterparts and all such executed counterparts shall constitute one agreement, which shall be binding on the parties notwithstanding that all parties are not signatories to the same counterpart or counterparts. Each party may transmit its signature by facsimile or e-mail (.pdf or similar) to the other party or parties, and any faxed or e-mail signature and/or faxed or e-mail counterpart of this Agreement shall have the same force and effect as an original. This Agreement shall be governed by, construed, and enforced in accordance with the laws of Alabama. The undersigns by execution and delivery of this Agreement do hereby submit to the exclusive jurisdiction and venue of the state and federal courts located in Marshall County, Alabama.

Agreed to by:

Seller:

[insert seller name above]

By: _____
Name: _____
Title: _____
Date: _____

Brindlee:

BRINDLEE MOUNTAIN FIRE APPARATUS, LLC

By: _____
Name: _____
Title: _____
Date: _____



STAFF REPORT

To: San Mateo Consolidated Fire Department Board of Directors

From: Kent Thrasher, Fire Chief
William D. Ross, General Counsel

Meeting Date: October 12, 2022

Subject: Record Retention Schedule Update

RECOMMENDATION

Adopt a resolution to approving revisions to the Records Retention Schedule.

BACKGROUND

The orderly management, storage, and eventual disposal of Department records is critical for the day-to-day operations of the Department, as well as compliance with applicable laws. A Records Management Policy ensures that documents are retained for beneficial use, while also allowing for the destruction of records that are no longer needed. Additionally, properly retaining records contributes to minimizing Department risk exposure for various claims and lawsuits due to the availability of appropriate documentation.

With the formation of the internal SMC Training Division, Department staff have identified EMS related records that were not identified in the original retention schedule. Department EMS records were previously collected, maintained, and retained by Central San Mateo County Training Division (CSMCTD). San Mateo Consolidated Fire Department is now responsible for all records associated with Controlled Substances, American Heart Association (AHA), National Association of Emergency Medical Technicians (NAREMT), Continuing Education, Medical Exposure Records, and Vaccination Records.

ANALYSIS

The proposed resolution adopts revisions to the Retention Schedule that sets forth the time period for which records shall be retained, based upon their classification and subject matter.

ATTACHMENTS

- A. Resolution
- B. Revised Retention Schedule

RESOLUTION NO. RES-2022-

**A RESOLUTION OF THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT
BOARD OF DIRECTORS APPROVING REVISIONS TO THE RECORDS RETENTION
SCHEDULE**

WHEREAS, a records management and retention policy is essential for the efficient administration of the San Mateo Consolidated Fire Department's fire and life safety operations; and,

WHEREAS, a records management policy allows the Department to maintain compliance with applicable law, conduct its day-to-day operations in an effective manner, and dispose of outdated records that have served their purposes and are no longer required; and,

WHEREAS, with the formation of the internal SMC Training Division, Department Staff have identified EMS related records that were not identified in the original retention schedule; and,

WHEREAS, this Resolution adopts the revisions to the Retention Schedule that sets forth the time period for which records shall be retained, based upon their classification and subject matter.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT HEREBY RESOLVES AS FOLLOWS:

1. Authorize revisions to the San Mateo Consolidated Fire Department Records Retention Schedule.

PASSED AND ADOPTED as a resolution of the Board of Directors of the San Mateo Consolidated Fire Department at the regular meeting held on the 12th day of October, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Board Secretary

Board President

APPROVED AS TO FORM:

William D. Ross, General Counsel

City of San Mateo, CA
Retention Schedule

SMCFD RECORDS RETENTION SCHEDULE

CL = Closed/Completion/Final Resolution CU = Current Year LI = Life (of contract, program, asset)
PR = Permanent S = Superseded/Overwritten T = Termination (personnel) Y = Years

| Business Process | Record Category Name | Record Category Description | Official Retention | Legal Citations | Category Examples | Comments |
|------------------------|--|--|--------------------|--|---|--|
| General | General Administration, Correspondence | General internal administrative records, correspondence, memos, notes, and emails, whether internal or external that are not subject to another category. | 2Y | CA - GOV 34090 - (2Y) | Employee Desk Files General Files Office Files, Office Manager Files Organization Charts Staff Meetings Correspondence Email Employee Communication Letters, Announcements Form Letters Mailing List Change Memos | For all categories contained in this retention schedule: If any litigation has been initiated involving the Department, relevant documents will be preserved beyond the required legal retention period until authorized for destruction by Department General Counsel. |
| General | Policies, Procedures, Plans and Programs | All documentation of Department and Fire Board policy and procedures. | CL+10Y | CA - GOV 34090 - (2Y) US - 26 CFR 31.6501 - (CU+3Y) US - 29 CFR 1602.14 - (CL+1Y) US - 29 CFR 1627.3 - (T+1Y) US - 29 USC 1059 - (T+1Y) | Guidelines Handbooks Policies Procedure Manuals Procedures Rules / Regulations Standard Operating Procedures (SOPs) | |
| General | Statements of Economic Interest | Forms mandated by state law related to economic interests of certain employees, elected or appointed officials, or candidates for office. | CL+7Y | CA - GOV 34090 - (2Y) CA - GOV 81009 (4Y, 7Y) | Form 460 (Campaign Statements) Form 700 (Economic Interest Statements, SEI) Form 801 Form 802 Form 806 FPPC Filings | |
| General | Compliance Reporting | Official non-financial reports issued by the Department to comply with regulatory requirements. | 5Y | CA - GOV 34090 - (2Y) US - 29 CFR 405.9 - (5Y) US - 29 CFR 1602.14 - (CL+1Y) US - 29 CFR 1602.30 - (3Y) US - 40 CFR 141.155 - (3Y) | EEOC Reports Ethics training Labor Reports OSHA Reports P.E.R.S. Report Worker's Compensation Self-Insured Annual Reports | |
| General | Public, Health Services and Community Education, Outreach | Records and information documenting the Department's educational and community services. | 2Y | CA - GOV 34090 - (2Y) | CERT (Community Emergency Response Training) Drug / Alcohol Education / Community Training Emergency Action Plans Emergency Forms | |
| General | Recorded Documents - Vital | Records and information pertaining to those original key documents recorded on behalf of the Department. | PR | CA - GOV 34090 - (2Y) | Annexations Detachments LAFCO Records Deeds Easements Liens Notice of Completion Rights-of-Way | |
| Finance and Accounting | Budget Planning and Workpapers | Records and information regarding the development of the Department's budgets | 4Y | CA - GOV 34090 (2Y) | Budget Planning Documents Budget Working Files Budget Workpapers, Worksheets Gann Limit Annual Review | This category is for formal forms submitted to create the budget. Internal documents used to prepare the budget are considered working documents and not records. |
| Finance and Accounting | Grants and Funding Sources | Documents the application, evaluation, awarding, administration, monitoring, and status of grants and other funding sources in which a local government entity is the recipient, grantor, allocator, or administrator. | CL*+5Y | CA - GOV 34090 - (2) US - 7 CFR 3016.42 - (3Y) US - 24 CFR 85.42 - (3Y) US - 28 CFR 66.42 - (3Y) US - 29 CFR 97.42 - (3Y) US - 40 CFR 31.42 - (3Y) US - 44 CFR 13.42 - (3Y) US - 45 CFR 92.42 - (3Y) | Audits Awards Award Notification Budget Tracking Reports Federal, State, Local Grants Grant Administration Grant Funding Grant Evaluations Property Taxes Funding Reports to Funding Agencies Special Revenue Funds Transportation Funding | * CL = Close of Grant, Plus All Final Audit Report Completed; Perpetual Grants Will Never Close Grants covered by a Consolidated Action Plan are required for 5 years; Uniform Admin. Requirements for Grants to Local Governments is 3 years from expenditure report or final payment of grantee or subgrantee; OMB Circular A-133 |
| Finance and Accounting | Payroll | Records and information related to the accounting of Department payroll, including garnishment records and information to satisfy debts. This also includes records and information reflecting all remuneration paid to each employee, including: - Name, address, SSN - Total amount and date of payments - Period of service covered for each - Withholding - Tax collected | CU+4Y | CA - CCR 1085-2 (c) - (4Y) CA - GOV 12946 - (2Y) CA - LAB 226a (3) CA - LAB 1174 - (3Y) CA - LAB 1197.5 - (LA2Y) CA - IUC 1132 - (LA3Y) US - 26 USC 3301-3311 - (4Y) US - 26 CFR 31.6001 (CU+3Y) US - 26 CFR 31.6001-1 (4Y) US - 26 CFR 301.6501 - (CU+3Y) US - 29 CFR 516.5 - (3Y) US - 29 CFR 516.6 - (2Y) US - 29 CFR 1620.32 - (2Y) US - 29 CFR 1627.3 - (3Y) | Attendance Records, Corrections Benefit Payments CalPERS Reporting Deduction Registers, Reports Deferred Compensation Employee Benefits Employee Deduction & Earnings Authorizations Employee Master Lists, Addresses Federal Tax Flex Spending Garnishment Orders, Receipts Payroll Checks, Copies, Stub Reports Payroll Journals Payroll Reports Payroll Tax Returns Personnel Action Forms Processing Reports, Reports to Government Agencies Social Security Tax State Tax Time Sheets - Reports Unemployment Compensation Data, Weekly Earnings Data Unemployment Tax W-2, W-4 Wage Rate Tables | |

City of San Mateo, CA
Retention Schedule

SMCFD RECORDS RETENTION SCHEDULE

CL = Closed/Completion/Final Resolution CU = Current Year LI = Life (of contract, program, asset)
PR = Permanent S = Superseded/Overwritten T = Termination (personnel) Y = Years

| Business Process | Record Category Name | Record Category Description | Official Retention | Legal Citations | Category Examples | Comments |
|------------------------|---|--|--------------------|---|--|----------|
| Finance and Accounting | Audits (Internal, External) | Records and information related to auditing activities, including reviewing and documenting operational, compliance, or financial information created as a part of an audit. | CL+6Y | CA - GOV 34090 - (2Y) US - 26 CFR 31.6001 (CU+3Y) US - 26 CFR 301.6501e - (6Y) US - 26 USC 6531 - (TAX+6Y) | Annual Audit Reports Audit Files, Plans Audit, Auditors Reports Audit Schedules Audit Workpapers Comprehensive Annual Financial Report (CAFR) General Purpose Financial Audits, Single Audits Improvement Plans Investigations, Workpapers Recommendations Responses | |
| Finance and Accounting | Bank Account Information | Records and information related to banking activities, transactions and correspondence. This category includes deposits and reconciliations. | CU+4Y | CA - GOV 34090 - (2Y) US - 26 CFR 31.6001 (CU+3Y) US - 26 CFR 301.6501 - (CU+3Y) | Bank Account Administration Bank Statements Check Registers, Journals Corrections / Returns Deposits Transactions Transfers Voided Checks Wire Transfers | |
| Finance and Accounting | Financial Reporting - Annual, Official | Official Department financial reports required by regulations. | CU+4Y | CA - GOV 34090 - (2Y) US - 26 CFR 1.1461-2 - (CU+1Y) US - 26 CFR 31.6001 (CU+3Y) US - 26 CFR 301.6501 - (3Y) | Annual Report of Financial Transactions To State Annual State Controller Filings Audited Financial Statements EEOC Reports Possessory Interest Report / Lease Reports | |
| Finance and Accounting | Financial Reporting - Periodic (Daily, Weekly, Monthly, Quarterly) | General financial reports generated to track financial transactions and achievements by the Department. | CU+4Y | CA - GOV 34090 - (2Y) | Account Ledgers Appropriations Transfers Balance Sheets Books of Account Chart of Accounts Depreciation Schedules Expenditure Reports Journal Entries Manual Accounting Ledger, Control Ledger Monthly Treasurer's Report Quarterly Investment Report Revenue Sub-Ledgers Weekly Reports Worker's Compensation Actuarial Studies | |
| Finance and Accounting | Accounts Payable and Accounts Receivable | Records and information related to the accounting of monies paid by the Department including payment for financial obligation, paying of employee expense reimbursement, money paid for fines or fees, services rendered, vendor credit cards, etc. Records and information related to the accounting of monies received by the Department. | CU+4Y | CA - GOV 34090 - (2Y) US - 26 CFR 31.6001 - (CU+3Y) US - 26 CFR 301.6501 - (CU+3Y) | Receipts Credit Card Information Credit Card Slips, Statements Credit, Collections Aging Customer Payments Employee Credit Card Statements, Receipts Employee Expense Reports, Reimbursements Form 1099 Records Form W-9 Records Invoices Payments Petty Cash Data Utility Invoices Vendor Invoices | |
| Finance and Accounting | General Ledger | Records and information related to the transfer of charges between accounts and summaries of account information, including year end summaries of general ledger transactions. | CU+10Y | CA - GOV 34090 - (2Y) US - 26 CFR 31.6001 (CU+3Y) US - 26 CFR 301.6501 - (CU+3Y) | General Ledger Trial Balance Year -End / Account Detail History Report | |
| Finance and Accounting | Real Property, Fixed Assets | Records and information related to the ownership, purchase, sale, lease or improvement of real property and facilities owned by or used by the Department. | CL+10Y | CA - CCP 337.15 - (LA10Y) CA - GOV 34090 - (2Y) US - 26 CFR 31.6001 - (CU+3Y) US - 26 CFR 301.6501 - (CU+3Y) | Acquisitions Amortization Asset Retirement Records Attachments Buildings Capital Asset Records Capital Improvements Deeds Deeds of Trust Excess Right of Way Fixed / Capital Asset Accounting Fixed Asset Ledger Land Mortgages Parkland Possessory Interest Sales Valuation Information | |
| Finance and Accounting | Taxes | Records and information related to taxes collected and paid by the Department. | CU+4Y | CA - GOV 34090 - (2Y) | General Fund Taxes Property Tax Real Property Tax / Tax Rate Sales/Use Tax Transient Occupancy Tax | |

City of San Mateo, CA
Retention Schedule

SMCFD RECORDS RETENTION SCHEDULE

CL = Closed/Completion/Final Resolution CU = Current Year LI = Life (of contract, program, asset)
PR = Permanent S = Superseded/Overwritten T = Termination (personnel) Y = Years

| Business Process | Record Category Name | Record Category Description | Official Retention | Legal Citations | Category Examples | Comments |
|------------------------|---|--|--------------------|--|--|-------------------------------|
| Finance and Accounting | Financial, Strategic Planning | Records and information relating to financial planning. | 2Y | CA - GOV 34090 - (2Y) | Business Plans Financial Plans Forecasts Interim Results Revenue Forecasts Strategic Plans | |
| Finance and Accounting | Investments | Records and information relating to analysis of Department financing and investment activities. | CL*+10Y | CA - CCP 336 - (5Y) CA - CCP 337 - (4Y) CA - CCP 337.5 (10Y) US - 26 CFR 31.6001 (CU+3Y) US - 26 CFR 301.6501 (CU+3) | Bonds Bonded Indebtedness Certificates of Deposit (CDs) Direct Investments Due Diligence Investment Reporting Loans Local Agency Investment Fund (LAIF) Performance Bonds, Letters of Credit Portfolio Management, Quarterly Reviews Trust Accounts | * CL = Maturity of Investment |
| Finance and Accounting | Procurement, Purchasing and Requisitioning | Records and information created or retained in the purchasing or acquisition of goods and services. Documentation that includes the terms and conditions under which vendors will provide goods or services. | CU+4Y | CA - GOV 34090 - (2Y) CA - CCP 337 - (4Y) US - 26 CFR 31.6001 (CU+3Y) US - 26 CFR 301.6501 - (CU+3Y) US - 29 CFR 516.5 - (3Y) | Bids, Awards (Accepted) Change Orders Exhibits Price Lists Proof of Insurance Certificates Purchase Orders Purchasing Cards/CalCards Purchasing Journals Purchasing Package Quotations Requisitions Requests for Information (RFI) Requests for Proposal (RFP) Requests for Quote (RFQ) Specifications Supplier Catalogs | |
| Human Resources | Employees' Personnel Files | Unless otherwise agreed upon by contract or required by law, all documents related to paid employees, including interns, including but not limited to: - hiring - promotion - demotion - transfer - layoff / recall / out-placement - termination / discharge / resignation - pay rates / other terms of compensation | T+10Y | CA - 2 CCR 11013 (CL+2) CA - 8 CCR 14300.33 (CU+5) CA - CCP 312 - (LA4Y) CA - GOV 12946 - (T+2Y) CA - LAB 3076.3 - (5Y) US - 26 CFR 301.6501 - (CU+3Y) US - 29 CFR 1602.14 - (CL+1Y) US - 29 CFR 1602.31 - (T+2Y) US - 29 CFR 1627.3 - (T+1Y) US - 29 USC 1059 - (T+1Y) US - 41 CFR 60-1.12 (a) - (2Y) US - 41 CFR 60-250.80 - (2Y) US - 41 CFR 60-741.80 - (2Y) | ADA case files Applications, Applicant Reference Verifications Attendance Records Awards, Rewards, Commendations, Certificates Civil Service Examination Results and Rankings Complaints Disciplinary Actions, Transfers Employee Acknowledgements, Executed Policy Receipts Employee Relations Records Employee Individual Training Certification Records Hiring Determination Review Decisions (LiveScan, Criminal Offender-COR) Individual Employee Agreements, Contracts (copies) Individual Education, Development, Training Records Investigations Job Offer Letters Job Specifications Leave of Absence / LOA Oaths of Office Performance Evaluations, Reviews Performance Improvement Plans (PIPs) Personnel Action Forms Promotions, Recognition Resignations, Exit Interview Notes Unemployment Compensation Claims | |
| Human Resources | Benefit Plans | Plans and systems established to provide employee benefits and associated administrative documents. | LI*+6Y | US - 29 USC 1027 - (6Y) US - 29 USC 1059 - (T+1Y) US - 29 USC 1113 - (LA6Y) US - 29 USC 1451 - (LA6Y) US - 29 CFR 4007.10 - (6Y) US - 29 CFR 4041.5 - (LI*+6Y) | Carrier Reporting, Performance COBRA Rates, Records, Histories Employee Benefit Plans (Health, Life, Vision, Dental, LTD, etc.) Group Insurance Cost Data Retirement System Summary Plan Descriptions Supplemental Forms | * LI = Life of Plan or System |
| Human Resources | Employee Benefits | Employee election (selection), enrollment or termination forms and related correspondence, including transmissions to carriers of additions, changes, claims and deletions (includes employee medical records subject to HIPAA requirements). | CL+6Y | CA - 22 CCR 1085-2 - (4Y) CA - GOV 12946 - (2Y) US - 26 CFR 301.6501 - (CU+3Y) US - 29 CFR 516.6 - (2Y) US - 29 CFR 825.500 - (3Y) US - 29 USC 1027 - (6Y) US - 29 USC 1059 - (T+1Y) US - 29 USC 1113 - (LA6Y) US - 29 USC 1451 - (LA6Y) US - 29 CFR 4007.10 - (6Y) | Actuarial Analysis for Benefit Reserves and Accounting Appeals Benefits Files, Contract Copies, Enrollments, Appeals Beneficiary Designations Death Claims, Life Event Documents Employee Cost-Sharing Amounts Employment Authorizations, Terminations, Confirmations, Status Changes, Coverage Changes Family & Medical Leave Tracking (Compensation, Complaints/Disputes, FMLA Requests, Parental Leave Forms, Paid/Unpaid Leave) Flexible Spending Enrollment Individual Retirement Accounts (IRAs), 401k Histories Life Insurance Notification Letters/EOI Leave of Absence Documentation Medical Billing Statements Pension Plan Applications, Claims P.E.R.S. Information, Actuarial Reports Premium Information Required Benefits Reporting Retirement Loans / Retirement | |
| Human Resources | Collective Bargaining | Documentation related to the negotiations between labor unions for collective bargaining purposes. | CL+30Y | CA - GOV 12946 - (2Y) CA - LAB 5410 - (LA5Y) US - 26 CFR 31.6001-1 - (CU+4Y) | Contract Negotiations Meet and Confer Memoranda of Understanding (copies)(MOUs) Union Communications Union Petitions | |

City of San Mateo, CA
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| Business Process | Record Category Name | Record Category Description | Official Retention | Legal Citations | Category Examples | Comments |
|------------------|---|---|--------------------|--|--|---|
| Human Resources | Collective Bargaining Grievances | Documentation related to labor grievances filed under current collective bargaining agreements. | CL+10Y | CA - CCP 312 - (LA4Y) CA - CCP 315 - (LA10Y) CA - CCP 337 - (4Y) | Grievance Files/Commission Hearing Grievance/Hearing Logs Union Grievances | |
| Human Resources | Employee Medical Records | Documents pertaining to medical records of Department employees, including exposure to hazardous substances, drug screens, and workers' compensation (includes employee records subject to HIPAA requirements). | T+30Y | CA - 8 CCR 14300.33 - (5Y) CA - 8 CCR 3204 - (T+30Y) CA - 19 CCR 2760.9 - (5Y) CA - CCP 337.15 - (LA10Y) CA - CCP 338 - (LA3Y) CA - CCP 338.1 - (LA5Y) CA - GOV 12946 - (2Y) CA - GOV 34090 - (2Y) CA - 29 CFR 1904.33 - (CU+5Y) US - 29 CFR 1910.95 - (T+2Y) | Audiometric test records Employee Hazardous Chemical Exposure Exposure Monitoring Firearms and Field Exposure Hazardous Exposure Material Data Safety Sheets (MSDS) Radiation Exposure Records Toxic Substance Exposure Records Worker's Compensation Benefits (<i>Awards, Claims, Orders</i>) | |
| Human Resources | Employee Training - General | All documents related to general education and training taken by paid employees and volunteers. | 5Y | CA - 8 CCR 3203 (CU+1) CA - GOV 53235.2b - (5Y) US - 29 CFR 1602.14 - (CL+1Y) | Attendance records Certification Records Compliance Training | |
| Human Resources | Recruitment | Records and information related to applications and related records of candidates interviewed but not hired or accepted, including applications received but not acted upon. | CL+3Y | CA - GOV 12946 (CL+2) CA - GOV 34090 - (2Y) US - 29 CFR 1627.3b1 (1) US - 29 CFR 1602.31 (CU+2Y) | Applications, CVs, Resumes (<i>Rejected, Unsolicited</i>) Applicant Tracking Records (<i>Hired, Rejected</i>) Background Checks, Investigations Drug Testing, Pre-Hire Screening Interview Notes Job Postings, Announcements Job Requisition Requests Job Specifications Miscellaneous Hiring Process Notes Position Information Recruitment Test Results (<i>Non-hires</i>) | |
| Human Resources | Salary, Compensation | Documentation of position and employee compensation. | 5Y | CA - GOV 34090 - (2Y) US - 26 CFR 301.6501 - (CU+3Y) US - 29 CFR 1602.14 - (CL+1Y) US - 29 CFR 1627.3 - (T+1Y) US - 29 USC 1001-1381 - (6Y) US - 29 USC 1059 - (T+1Y) US - 48 CFR 4.703 - (CL+3Y) US - 48 CFR 52.249-2 & 3 - (CL+3Y) CA - REG 570.5(a)(7) - (5Y) | Classification Studies Compensation Plans, Planning, Analysis Cost of Living Job Descriptions Job Evaluation Documentation Salary Schedules Salary Surveys | |
| Human Resources | Training Materials | Documentation regarding legally mandated courses offered to employees. | S+6Y | CA - GOV 12946 - (2Y) CA - LAB 3076.3 - (5Y) US - 29 CFR 1602.14 - (CU+1Y) US - 45 CFR 164.530 (j) - (CU+6Y) | Presentation Materials PowerPoint Slide Decks Testing or assessment | |
| Legal | Agreements, Contracts and Leases | Executed agreements between the Department and other parties. | CL+10Y | CA - CCP 315 - (LA10Y) CA - CCP 337 - (4Y) CA - CCP 337.15 - (LA10Y) CA - CCP 343 - (4Y) CA - GOV 34090 - (2Y) US - 26 CFR 31.6001-1 - (CU+4Y) US - 26 CFR 301.6501 - (CU+3Y) US - 40 CFR 70.6 - (CL+5Y) US - 40 CFR 122.21(p) - (3Y) US - 40 CFR 122.41(j) - (3Y) US - 49 CFR 107.504 - (CL+2Y) | Agreements/Contracts - ALL Amendments Attachments / Exhibits Contracts Joint Power Agreement (JPA) Leases, Real Estate Leases, Attachments Letters of Intent License Agreements, Licenses Memoranda of Understanding (MOUs) Payment Bonds Performance Bonds for Contracts Property Improvement Contracts Statements of Work (SOW) Surety Bonds Warranties | |
| Legal | Subpoenas - Department not a party | Subpoenas where Department is not party to the lawsuit | 2Y | | Subpoena for testimony or production of records | |
| Legal | Public Records Requests | Records requested by the public and related inquiries. | CL+2Y | CA - GOV 34090 - (2Y) | Formal Public Records Requests Inquiries | |
| Legal | Legal Advice and Opinions | Records documenting legal counsel and advice on various matters. | S+10Y | CA - GOV 34090 - (2Y) | Internal Client Communications Opinions | Communications from legal counsel are protected by the attorney-client privilege and are not subject to the Public Records Act. |
| Legal | Case Files, Claims, Litigation, Arbitration and Resolution | Records and information created or collected to support the Department's position in actual or potential litigation or to otherwise evaluate actual or potential litigation relating to the organization, including claims, constituent complaints, grievances, worker compensation. Litigation includes third party litigation, government investigations, mediations, arbitrations, and other judicial or quasi-judicial proceedings. | CL*+10Y | CA - 2 CCR 11013 - (CL+2Y) CA - 8 CCR 10102 - (5Y; CL+1Y) CA - 8 CCR 10103.1 - (5Y) CA - 22 CCR 1085-2 - (4) CA - LAB 5410 - (LA5Y) CA - RTC 7154 - (LA5Y) CA - RTC 19384 - (LA4Y) CA - RTC 19704 - (LA6Y) CA - UIC 1132 - (LA3Y) CA - CCP 315 - (LA10Y) CA - CCP 337.15 - (LA10Y) | Case Correspondence Cease & Desist Letters Claims Claims Against Department, Special District Complaints Contract Disputes Court Orders Constituent Claims Demand Letters EEOC Charges, Cases Injury Reports Pleadings (Affidavits, Depositions, Exhibits, Court Filings) Settlement Agreements where there are no ongoing obligations Subpoenas - where Department is party to the lawsuit | * CL = Final resolution of all claims, appeals * ADA Case Files are T + 10 |
| Legal | Litigation Settlement Agreements | Settlement agreements that contain ongoing obligations. | PR | CA - 2 CCR 11013 - (CL+2Y) CA - 8 CCR 10102 - (5Y; CL+1Y) CA - 8 CCR 10103.1 - (5Y) CA - 22 CCR 1085-2 - (4) CA - LAB 5410 - (LA5Y) CA - CCP 315 - (LA10Y) CA - CCP 337.15 - (LA10Y) | Settlement Agreements when there is an ongoing obligation, as in the case of certain personnel or property matters | |

City of San Mateo, CA
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| Business Process | Record Category Name | Record Category Description | Official Retention | Legal Citations | Category Examples | Comments |
|-----------------------------|--|---|--------------------|---|--|--|
| Elections | Election Records - Vital | Records and information related to the filing and performance of Department elections, as well as to elected candidates. | PR | CA - ELEC 17200 - (8M) CA - ELEC 17302 - (6M) CA - ELEC 17304 - (6M) CA - ELEC 17306 - (6M) CA - ELEC 17503 - (6M) CA - GOV 81009 (PR) | Ballot Measures Nomination Papers Campaign Information Candidates Certificates of Election, Sample Ballots Certification of Election Results Fair Political Practices Commission Files Initiatives, Referenda (Referendum) Roster of Voters | |
| Elections | Election Records - Signed Petitions | Signed petitions from registered voters to place a measure or candidate on the ballot. | 1Y | | Signed petitions | |
| Meetings, Minutes | Official Meetings, Legislative Actions | Legislative and non-legislative actions that document policy development, including Council and Committee meeting minutes and Ordinances. | PR | CA - CCP 315 - (LA10Y) CA - CCP 321 - (5Y) CA - CCP 336 - (5Y) CA - CCP 336a - (6Y) CA - CCP 337 - (4Y) CA - CCP 337.5 - (LA10Y) CA - GOV 34090 - (2Y) CA - GOV 60201 - (PR) CA - GOV 60201 - (S+5Y)** US - 48 CFR 4.703 - (CL+3Y) US - 48 CFR 52.249 - (CL+3Y) | Administrative Reports Commentary Resolutions Meeting Minutes Minute Books & Index Municipal Code Ordinances Resolutions | * Many of these have historical value. Includes, but not limited to: - Bicycle & Trails Advisory Committee - Civil Service Commission - Community Development Block Grant Committee - Library Board - Parks & Recreation Advisory Commission - Planning Commission - Public Works Commission - Civic Arts Steering Committee - Senior Citizen Commission |
| Meetings, Minutes | Public Notices, Recordings of Board Meetings | Notice and recordings of public meetings and hearings | 4Y | CA - CCP 343 - (4Y) CA - GOV 34090 - (2Y) CA - GOV 34090 - (2Y) CA - GOV 54953.5(b) - (30D) | Agendas Affidavits of Posting Affidavits of Publication / Legal Notices Public Hearing Notices | Brown Act challenges must be filed within 30 or 90 days of action; Statute of Limitations on Municipal Government actions is 3 - 6 months |
| Fire Operations | Code Compliance and Enforcement | Records and information documenting compliance with fire and building codes, including violations. (Any cases requiring legal action shall be treated in accordance with litigation records.) | CL+3Y | CA - GOV 34090 - (2Y) US - 40 CFR 122.21 - (3Y) US - 40 CFR 122.41 - (3Y) | Code Citations Code Enforcement Code Violations Compliance with Conditions of Approval Inspections / Enforcement (<i>Business, Residential</i>) Investigations Notices of Violation Photographs Resolution | |
| Fire Operations | Building Codes and Permits | Records and information documenting permit issuance. | PR | CA - CCP 337.1 - (LA4Y) CA - CCP 337.15 - (LA10Y) CA - GOV 34090 - (2) CA - HSC 19850 - (LI) | Building Codes Building Inspections Building Permits (<i>issued, active, expired, history</i>) Building Plans Certificates of Occupancy Zoning Violations | |
| Fire Operations | Case Files | Records and information associated with department responses to fires and emergency incidents. | CL+10Y | CA - GOV 34090 - (2Y) | FEMA Reports Log Books | As of January 13, 2019 the San Mateo City Fire Department was dissolved and fire service was transferred to San Mateo Consolidated Fire Department |
| Fire Operations | Fire Equipment | Records and information associated with fire apparatus. | CL+2Y | CA - GOV 34090 - (2Y) US - 29 CFR 1910.157 (Life of extinguisher) | Apparatus and Maintenance Records Equipment Checks | |
| Fire Operations | Dispatch and Communications Records | Records of emergency calls and responses, to include time and date of call, contents of call, location of call, name of unit sent to scene, and other related information. | 100D* | CA - GOV 26202.6 - (100D) CA - GOV 34090.6 - (100D) | 911 Emergency Call Logs Computer Aided Dispatch (CAD) Dispatch Activity Log Radio Dispatcher Logs Tape Recordings | * Exception: Recordings used as evidence in a criminal prosecution or claim filed or litigation or potential claims and litigation shall be preserved for 100 days after conclusion of the court action. |
| Fire Protection, Prevention | Arson Investigations | Records and information associated with arson investigations. | PR | CA - CCP 340.5 (3Y) CA - GOV 34090 - (2Y) CA - PEN 799 (P) CA - PEN 800 (6Y) CA - GOV 34090 - (2Y) | Evidence Files Investigations | |
| Fire Protection, Prevention | Case Files | Records and information associated with department responses to fires and emergency incidents. | CL+6Y | CA - GOV 34090 - (2Y) | | |
| Fire Protection, Prevention | Fire Inspections, Approvals, and Records of Fires | Records and information associated with inspections of commercial and residential facilities. Records and information associated with department responses to fires and emergency incidents. | LI* | CA - GOV 34090 - (2Y) | Commercial Facility Property Files (CIP, MRIP) Residential Property Files Incident Reports Non-Arson Related Investigations Fire Marshal Approvals | *LI = Life of building or structure |
| Fire Protection, Prevention | Fire Prevention Programs | Records and information associated with Department programs to protect against fires and emergency incidents. | 2Y | CA - GOV 34090 - (2Y) | Fire Education (Pub Ed) | |
| Information Technology | Application, System Maintenance | Technical documentation related to ongoing maintenance of Department technology processes, applications, or systems. | CU+2Y | CA - GOV 34090 - (2Y) | Audit Records of Run Completions Backups (<i>Security, System</i>) Joint Dispatch Center Network/Equipment Control Support Documentation (<i>Service Histories, Site Visit Reports, Trouble Reports</i>) Network Circuits Inventories System, Application Maintenance Documentation (<i>Hardware/Operating System Requirements, Monitoring Logs, Operating Manuals</i>) | |
| Facilities | Building, Property Management | Records and information regarding the structure of Department physical buildings and facilities. | LI*+10Y | CA - CCP 337.1 - (LA4Y) CA - CCP 337.15 - (LA10Y) CA - HSC 19850 - (LI) | Records regarding location and quantity of asbestos Construction Records Electrical Wiring Schematics Floor Plans Property Inventory | * LI = Life of Building, Asset |
| Facilities | Public Works and Capital Project Administration | Records and information associated with the administration of public works, capital improvement and engineering projects. | CL+10Y | CA - CCP 337.1 - (LA4Y) CA - CCP 337.15 - (LA10Y) CA - GOV 34090 - (2Y) | Certified Payrolls Change Orders Progress Payments Real Estate Appraisals RFIs & Responses Submittals | |

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| Business Process | Record Category Name | Record Category Description | Official Retention | Legal Citations | Category Examples | Comments |
|------------------|--|--|--------------------|---|--|---|
| Facilities | Property Maps and Project Files | Maps and geographical information pertaining to Department properties. Records related to the analysis, design, development, planning, construction and maintenance of Department capital improvement projects for Department infrastructure. | PR | CA - CCP 337.15 - (LA10Y) CA - GOV 34090d - (2Y) CA - HSC 19850 - (LI) | Aerial Photos Assessor Parcel Maps Improvement Plans, Drawings Land Survey Maps Lot Line Adjustments Record of Survey Maps E.I.R., Notice of Determination, Categorical Exemptions Encroachment Permits, Certificates Environmental Impact Statements Final Improvement Plans Soils Reports / Geotech Studies | |
| Fleet Management | Fleet Management, Maintenance | Records related to the purchase, management and maintenance of Department vehicles. | LI*+2Y | CA - GOV 34090 - (2Y) US - 26 CFR 31.6501 - (CU+3Y) US - 26 CFR 301.6501 - (CU+3Y) | Auction Vehicles California Bureau of Automotive Repair (BAR) Smog Records California Highway Patrol Biennial Inspection Terminal (BIT) Motor Vehicle Records and Reports Pool Tickets, Vehicle Logs, Usage Logs Registrations, Operating Permits Rental Work Orders Service Calls Vehicle Certificates of Insurance Vehicle Inspections Vehicle License Plate Records Vehicle Maintenance Records, Repair Orders | * LI = Life of Vehicle |
| Fleet Management | Fuel Management | Records related to the purchase, tracking and management of fuel for Department vehicles and travel by Department employees. | 4Y | CA - 18 CCR 4901 - (4Y) CA - GOV 34090 - (2Y) | Bay Area Air Quality Management District (BAAQMD) Permits (aboveground storage tank - AST) California Air Resources Board Certificate Fuel Card Authorizations Fuel Pump, Fuel Tank Maintenance Fuel Reports, Billing Reports, Journals, Fuel Tickets Mileage Reports | |
| Insurance | Claims Management | Records detailing claims against insurance coverage by the Department, including appraisals and reports. | CL+10Y | CA - CCP 337 - (5Y) CA - GOV 34090 - (2Y) | Accident/Incident Reports Annual Audit of Open Claims Appraisals Claims By/Against the Department Damage Estimate Reports Supporting Documentation Insurance Claims, Appraisals, Reports Investigations Liability Waivers | |
| Insurance | Insurance Coverage, Administration | Records detailing the Department's administration of general coverage against property damage and liability, including renewal submission information, insurance quotes, & broker correspondence. | CL+6Y | CA - 22 CCR 3267-2 - (MAINT) CA - CCP 337 - (5Y) CA - GOV 34090 - (2Y) | Binding Information Binders Broker Correspondence Certificates of Insurance Completed Applications Disability Insurance Flood Insurance Insurance Procured by Others (Vendors) Insurance Quotes Insurance Submissions Liability Insurance Renewal Strategy Unemployment Insurance | |
| Insurance | Insurance Policies | Records detailing the Department's general coverage against property damage and liability. | PR | CA - 22 CCR 3267-2 - (MAINT) CA - CCP 337 - (5Y) CA - GOV 34090 - (2Y) | Insurance Policies | |
| EMS/Health | Controlled Substance(s) | Records detailing the receiving, distribution and storage of controlled substances. Records detailing the use, administration and/or wastage of controlled substances. | 5Y | Controlled Substance Act and Regulations, Division of Control and Amendments of 1984, Health and Safety Code Section 11122 and the California Board of Pharmacy | Controlled Substance Usage Records Daily Accountability Logs Controlled Substance Audits/Inventory Inventory Received/Distributed/Allocated Records Controlled Substance Investigations | Schedule II and IV Controlled Substances as outlined by the SMC Co EMSA |
| EMS/Health | American Heart Association (AHA) | Records pertaining to the development, delivery, evaluation and administration of any courses through the American Heart Association (AHA). These records apply to courses delivered to both the public and the fire department | 2Y | None - Requirements are per the policies of the AHA | Class rosters Skill evaluation forms and exams for each course Student Card copies for each discipline | |
| EMS/Health | National Association of Emergency Medical Technicians (NAEMT) | Records pertaining to the development, delivery, evaluation and administration of any courses through the National Association of Emergency Medical Technicians (NAEMT.) These records apply to courses delivered to both the public and the fire department | 4Y | None - Requirements are per the policies of the NAEMT | Class rosters Skill evaluation forms and exams for each course. Student Card copies for each discipline | |
| EMS/Health | Continuing Education (CE) | Records pertaining to the development, delivery, evaluation and administration of any courses that the fire department authorizes the use of their continuing education (CE) number for. | 4Y | California Code of Regulations Title 22, Social Security, Division 9, Prehospital Emergency Medical Services, Chapter 11, EMS Continuing Education | Class/Courses pertaining to EMS Certifications for EMTs and Paramedics that meet the education requirements on Title 22 Rosters, Evaluations and issued Certificates | Records pertaining to CE Provider # 41-0022 |
| EMS/Health | Vaccination Records | Records pertaining to the vaccination status of employees regarding vaccines required for employment or those outlined by the California Department of Public Health or CalOSHA | CL + 30Y | CalOSHA Title 8, Subchapter 7 General Industry Safety Orders, Group 1, Section 3204 | Annual Influenza Vax - Screening forms and patient log COVID Vax - Screening and registration forms, patient log Employee required vaccine records | |



STAFF REPORT

To: San Mateo Consolidated Fire Department Board of Directors

From: William Ross, Department Counsel

Meeting Date: October 12, 2022

Subject: **Resolution Authorizing “Hybrid” Meetings to be Conducted Via In-Person Attendance and Remote Teleconferencing for the Department Board of Directors, Consistent with AB 361’s Amendments to the Ralph M. Brown Act**

RECOMMENDATION

Adopt a Resolution finding that continued emergency conditions persist due to the ongoing COVID-19 pandemic and that meetings of the Department’s Board of Directors (“Board”) will be held as “hybrid” meetings with the option for members of the public, Department Staff, and Board Members to attend by either remote teleconferencing or to attend in-person, consistent with AB 361 and its amendments to Government Code Section 54953, for the period of October 12, 2022 to November 11, 2022.

BACKGROUND

Because of the COVID-19 pandemic, the Department’s Board of Directors had been conducting meetings via Zoom teleconference, as allowed by Executive Order N-29-20. However, the Executive Order expired on September 30, 2021. Assembly Bill 361, which was signed into law by the Governor on September 16, 2021, allows local agencies to continue to meet by Zoom or other teleconferencing methods, provided that certain conditions are met.

The effect of Executive Order N-29-20 was to suspend certain provisions of the Ralph M. Brown Open Meeting Act (Government Code Section 54950 *et seq.*), which previously only allowed remote teleconference participation by Board Members through an agenda-posting process at each teleconferenced member’s location, with agenda provisions requiring that each teleconferenced location be accessible to the public.

AB 361 amended the Brown Act to allow for the same teleconferencing as the now-expired Executive Order, so long as a state of emergency persists.

The enclosed Resolution would comply with the provisions of AB 361 and allow continued use of Zoom meetings of the Department Board, while also allowing it to conduct in-person meetings. This “hybrid” style of meeting continues to promote social distancing by allowing members of the Board and members of the public to participate in the manner in which they feel most safe, thereby promoting public participation while simultaneously protecting vulnerable members of the public, such as those with compromised immune systems.

Because the Governor’s declaration of a state of emergency is still in effect, the ability for the Board to continue to meet by Zoom, even in conjunction with in-person meetings, can be accomplished consistent with AB 361, which requires that Resolutions confirming the existence of a declared emergency are adopted *every 30 days* (or, if a longer period of time passes between each Board meeting, a Resolution be adopted each time the Board meets).

Stated differently, the Board will have to enact a “361 Resolution” at each meeting to allow the current Zoom teleconferencing procedures to continue.

To accomplish these “hybrid” style meetings, agendas should indicate the location of the physical meeting site that will be open to the public, as well as the alternate means of participating via Zoom or teleconference.

FISCAL IMPACT

None

ATTACHMENTS

A. Resolution

RESOLUTION NO. RES-2022-

A RESOLUTION OF THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT RE-AFFIRMING THAT A LOCAL EMERGENCY EXISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY ISSUED BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING IN-PERSON AND REMOTE TELECONFERENCED MEETINGS OF THE LEGISLATIVE BODIES OF THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT FOR THE PERIOD OF OCTOBER 12, 2022 THROUGH NOVEMBER 11, 2022 PURSUANT TO THE RALPH M. BROWN ACT

WHEREAS, the San Mateo Consolidated Fire Department (“Department”) is committed to preserving and nurturing public access and participation in meetings of the San Mateo Consolidated Fire Department Board of Directors (“Board”); and,

WHEREAS, all meetings of the Department’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the Department’s legislative bodies conduct their business; and,

WHEREAS, where a state of emergency exists, Government Code section 54953(e) authorizes remote, teleconferenced participation in meetings by members of a legislative body, without compliance with Government Code section 54953(b)(3), which under normal circumstances allows remote teleconference participation by Board Members through a specific agenda-posting process at each teleconferenced member’s location, with agenda provisions indicating that each teleconferenced location be accessible to the public; and,

WHEREAS, however, such requirements are not required for teleconferenced meetings when a state of emergency has been declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and,

WHEREAS, that proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the Department’s boundaries, caused by natural, technological, or human-caused disasters; and,

WHEREAS, that proclamation also requires that state or local officials have imposed or recommended measures to promote social distancing, or the legislative body meeting in person would present imminent risks to the health and safety of attendees; and,

WHEREAS, emergency conditions exist nationwide, including across California and within the Department’s operating area, resulting in a State of Emergency being proclaimed by Governor Newsom on March 4, 2020, proclaiming a State of Emergency to exist in California as a result of the threat of COVID-19; and,

WHEREAS, on March 16, 2020, the Director of Emergency Services for each of the three member agencies of the Department proclaimed a local emergency within their jurisdictions, which were

subsequently ratified by their respective governing bodies. On April 1, 2020, the Department's Board of Directors adopted a Resolution confirming and ratifying the actions of the three member agencies taken on March 16, 2020, including the declarations of emergency within the Department's entire service area in response to the COVID-19 pandemic; and,

WHEREAS, during the COVID-19 pandemic, the Department Board has conducted remote, teleconferenced meetings consistent with the Governor's Executive Orders promoting social distancing;

WHEREAS, consistent with AB 361, as a condition of extending the use of the provisions found in section 54953(e), the Department Board must reconsider the circumstances of the state of emergency that exists in the Department, and the Department Board has done so; and,

WHEREAS, due to the emergence of new variants of COVID-19, such as Delta and Omicron variants of COVID-19, not all members of the public may feel safe to participate personally at in-person meetings; and,

WHEREAS, the Department Board has determined that conducting "hybrid" style meetings with the option for members of the public, Department Staff, and members of the Board of Directors to attend either virtually or in person would allow participation in a manner in which individuals feel most safe, thereby promoting public participation while simultaneously promoting social distancing and protecting vulnerable members of the public, such as those with compromised immune systems; and,

WHEREAS, as a consequence of the local emergency, the Department Board does hereby find that the legislative bodies of the Department shall conduct their meetings via in-person and remote teleconferencing, in compliance with Government Code section 54953(e); and,

WHEREAS, the Department will continue to provide teleconference access via a conference phone-line number to the meetings to ensure alternative means of public access.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Exists. The Department Board hereby proclaims that a local emergency continues to exist throughout the Department, and that conducting meetings that allow for both in-person and remote attendance would not only promote public safety, but also encourage broader public participation while providing members of the public to participate in the manner in which they feel safe and to slow or prevent the spread of the coronavirus.

Section 3. Re-Ratification of Governor's Proclamation of a State of Emergency. The Department Board hereby re-ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The staff and legislative bodies of the Department are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of either 30 days or such time the Department Board adopts a subsequent Resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the Department may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the Department Board of the San Mateo County Fire Department held on the 12th day of October, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Board Secretary

Board President

APPROVED AS TO FORM:

William D. Ross, General Counsel



STAFF REPORT

To: San Mateo Consolidated Fire Department Board of Directors

From: Rich Lee, Treasurer

Meeting Date: October 12, 2022

Subject: Annual Financial Report for year ended June 30, 2022

RECOMMENDATION

Receive the Annual Financial Report for the year ended June 30, 2022.

BACKGROUND

The San Mateo Consolidated Fire Department (SMC Fire) commenced operations on January 13, 2019. As such, the Annual Financial Report (AFR) for the fiscal year ended June 30, 2022 marks the third full fiscal year for SMC Fire.

Government-Wide Financial Statements

For the entirety of SMC Fire, total revenues were \$48.2 million, the majority of which were \$45.3 million in operating contributions from the member agencies – the cities of Belmont, Foster City, and San Mateo. The \$1.4 million increase primarily represented the increase in operating contributions from the member agencies.

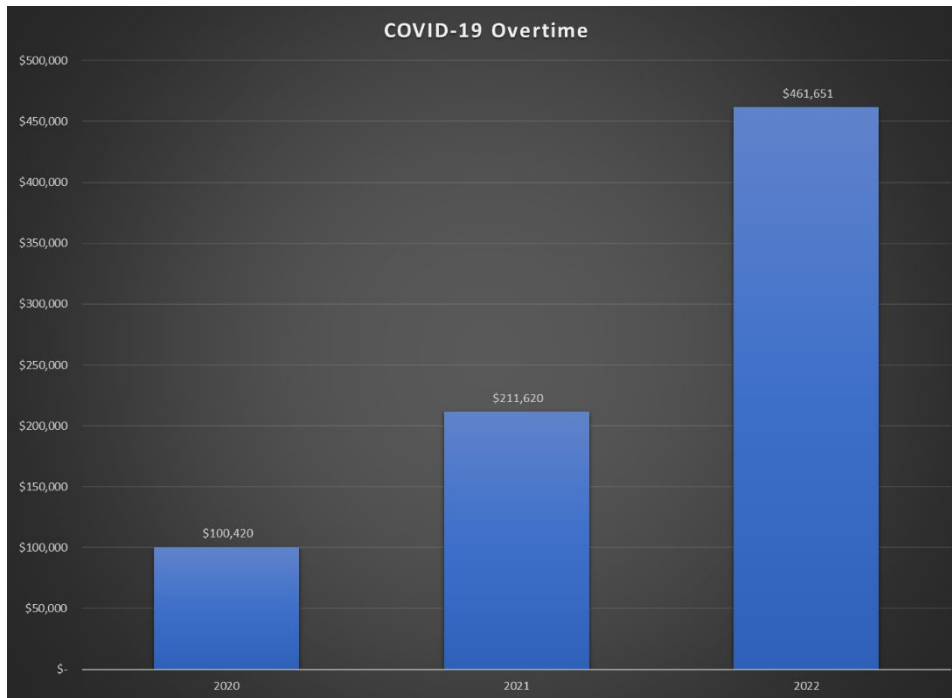
SMC Fire accounted for total expenses of \$44.3 million, which primarily consisted of \$37.1 million in personnel costs. Total expenses were \$2.4 million less than the prior year due to an accounting adjustment related to pension to reflect changes from deferred inflows/outflows and a net pension asset, which ultimately resulted in total net position increasing from \$18.1 million to \$21.9 million.

SMC Fire's other post-employment benefits (OPEB) liability decreased from \$3.3 million in the prior fiscal year to \$2.8 million in the fiscal year ended June 30, 2022. The primary drivers were the favorable difference between the expected and actual OPEB experience, and changes in OPEB actuarial assumptions. Staff anticipates presenting an OPEB item to the Fire Board in early 2023 to get direction on potential prefunding strategies.

SMC Fire's net pension asset increased to \$1.8 million from the prior year balance of \$758. The net pension asset is a product of SMC Fire having a relatively low total pension liability, since it only commenced operations in 2019 compared to its pension plan assets.

Fund Financial Statements

The General Fund, SMC Fire's primary operating fund, began the fiscal year with \$1.5 million in fund balance. The General Fund accounted for \$45.3 million in total revenues and \$46.2 million in expenditures, resulting in a net reduction in fund balance of \$0.9 million and an ending fund balance of \$0.5 million. This drawdown of fund balance largely reflects the impact of negotiated increases to employee compensation and \$0.5 million more in overtime costs, primarily due to COVID-19. The graph below shows the cost of COVID-19 overtime costs over the past three fiscal years:



For 2022-23, the General Fund adopted budget was \$44.8 million, thus three months equates to \$11.2 million, and the 2021-22 ending fund balance of \$0.5 million represents 1.1% of budgeted operating expenditures.

The Fire Protection and Life Safety Fund (Fire Prevention Fund), which accounts for activities of the Bureau of Fire Protection and Life Safety (Bureau), recorded \$2.73 million in revenues and \$2.65 million in expenditures, which resulted in a net gain of \$0.08 million, and an ending fund balance of \$0.3 million. The majority of the \$2.73 million in total revenues was attributable to charges for services, while the majority of the \$2.65 million in expenditures was attributable to personnel costs. The Fire Prevention Fund is a cost recovery fund, in that its costs are intended to be covered through the fees that it charges through service fees. The improvement in the fund's performance reflects SMC Fire's efforts to address the fund's performance through regularly updating the fees and monitoring recurring costs.

The adopted 2022-23 budget assumes a modest gain. The Fire Board approved fee increases that will be effective in January 2023, and anticipates subsequent rate increases in July 2023 to continue its efforts to prudently position the fund for long-term fiscal sustainability. SMC Fire and Finance staff will continue to closely monitor the Fire Prevention Fund's performance and provide regular status reports during each Board meeting.

The Vehicle & Equipment Replacement Fund ended the fiscal year with \$7.5 million in total net position, but the portion that is restricted for investment in capital assets increased from \$2.8 million in the prior year to \$5.5 million in the fiscal year ended June 30, 2022. This increase reflects the planned purchase of a fire engine and a fire truck, which are expected to be put into service in July 2024. Accordingly, the unrestricted portion decreased from \$3.7 million to \$2.0 million.

FISCAL IMPACT

While SMC Fire's primary operating fund, the General Fund, drew down on its fund balance by \$0.9 million, the majority of the result is attributable to overtime related to COVID-19. The primary source of SMC Fire's revenues come from the member agencies' operating contributions. As such, maintaining a large fund balance is not necessary for the General Fund, but rather, a modest amount should be maintained for administrative and operational flexibility.

The Fire Protection and Life Safety Fund began with \$2.9 million (from the City of San Mateo) at commencement of operations on January 13, 2019, and ended the fiscal year ended June 30, 2021 with \$0.2 million in fund balance. The fund's significant improvement in fiscal performance was reflected in the subsequent fiscal year ended June 30, 2022, where fund balance increased to \$0.3 million, and marked a turning point in SMC Fire's long-term efforts to align the fund's fees with its costs. SMC Fire and Finance staff will continue to monitor the fund's performance closely and bring recurring updates to the Fire Board.

ATTACHMENTS

- A. Resolution
- B. Draft Annual Financial Report

RESOLUTION NO. RES-2022-

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MATEO
CONSOLIDATED FIRE DEPARTMENT ADOPTING THE ANNUAL FINANCIAL
REPORT FOR THE FISCAL YEAR THAT ENDED JUNE 30, 2022**

WHEREAS, the San Mateo Consolidated Fire Department (SMC Fire) commenced operations on January 13, 2019. As such, the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022 marks the third full fiscal year for SMC Fire; and

WHEREAS, the AFR reflects SMC Fire's total net position of \$21.9 million; and

WHEREAS, total revenues were \$48.2 million, the majority of which were \$45.3 million in operating contributions from the member agencies – the cities of Belmont, Foster City, and San Mateo; and

WHEREAS, total expenses were \$44.3 million, which were primarily comprised of \$37.1 million in personnel costs; and

WHEREAS, total costs primarily related to COVID 19 sick leave and overtime were \$0.5 million; and

WHEREAS, the General Fund accounted for 5.3 million in revenues and \$46.2 million in expenditures, which resulted in a net decrease of \$0.9 million in fund balance, ending the fiscal year with \$0.5 million in fund balance; and

WHEREAS, the Fire Protection and Life Safety Fund recorded \$2.73 million in revenues and \$65 million in expenditures, which resulted in a net increase of \$0.1 million in fund balance, ending the fiscal year with \$0.3 million in fund balance; and

WHEREAS the Vehicle & Equipment Fund ended the fiscal year with \$7.5 million in total fund balance, with \$5.5 million restricted for Investment in capital assets, and the remainder of \$2.0 unrestricted.

NOW, THEREFORE, the Board of Directors of the San Mateo Consolidated Fire Department resolves as follows:

1. Authorize and accept the Annual Financial Report for the fiscal year that ended June 30, 2022.

PASSED AND ADOPTED as a resolution of the Board of Directors of the San Mateo Consolidated Fire Department at the regular meeting held on the 12th day of October, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Board Secretary

Board President

APPROVED AS TO FORM:

William D. Ross, General Counsel

San Mateo Consolidated Fire Department

Foster City, California

Annual Financial Report

For the Year Ended June 30, 2022

Prepared by
City of San Mateo Finance Department

DRAFT 10.5.2022

**San Mateo Consolidated Fire Department
Annual Financial Report
For the Year Ended June 30, 2022
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Annual Financial Report
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DRAFT 10.5.2022

INDEPENDENT AUDITORS' REPORT

To the Honorable Chair and Members of the Board
of the San Mateo Consolidated Fire Department
Foster City, California

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Mateo Consolidated Fire Department ("SMC Fire"), as of and for the year ended June 30, 2022, and the related notes to the basic financial statements, which collectively comprise the SMC Fire's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the SMC Fire, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the SMC Fire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Implementation of New GASB Pronouncements

As discussed in Note 1 to the basic financial statements, SMC Fire implemented Governmental Accounting Standards Board ("GASB") Statement No. 87, *Leases*. As a result of the implementation, SMC Fire reported a restatement of its net position in the amount of \$55,827. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the SMC Fire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the SMC Fire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the SMC Fire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of SMC Fire's Proportionate Share of the Net Pension Liability (Asset) and Related Ratios, Schedules of Contributions – Pension, and Schedule of Changes in Total OPEB Liability and Related Ratios, on pages 5 through 17 and 69 through 76 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Honorable Chair and Members of the Board
of the San Mateo Consolidated Fire Department
Foster City, California
Page 3

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SMC Fire’s basic financial statements. The Combining Internal Service Fund Financial Statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Internal Service Fund Financial Statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2022, on our consideration of SMC Fire’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of SMC Fire’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SMC Fire’s internal control over financial reporting and compliance.

Walnut Creek, California
October 3, 2022

DRAFT 10.5.2022

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Management of the San Mateo Consolidated Fire Department (SMC Fire) offers readers of the financial statements this narrative overview and analysis of the financial activities of SMC Fire for the fiscal year ended June 30, 2022. Readers are encouraged to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes. The focus of the information herein is on the primary government.

FINANCIAL HIGHLIGHTS

- SMC Fire commenced operations on January 13, 2019. As such, the fiscal year ended June 30, 2022 marked SMC Fire's third full fiscal year.
- At the close of the fiscal year, SMC Fire had \$21.3 million in total assets, which was an increase of \$2.6 million compared to the prior fiscal year, largely due to the addition of \$2.7 million in capital assets, which reflects the purchase of one new engine and one new fire truck.
- Of the total net position of \$21.9 million, \$9.6 million was for net investment in capital assets, and \$12.3 million in unrestricted net position. The \$2.2 million increase in net investment in capital assets and \$1.7 million increase in unrestricted net position is primarily due to the planned purchase of a fire engine and a fire truck, which decreased cash and increased equipment in progress, as the engines will not be delivered and put into service until July 2024.
- SMC Fire accounted for \$44.4 million in expenses, a decrease of 2.4 million or 5.2%. The largest categorical decrease was in personnel costs, which decreased by 7.3 percent, from \$40.0 million in the prior fiscal year to \$37.1 million in fiscal year 2021-22, primarily due to an accounting adjustment related to pension to reflect changes from deferred inflows/outflows and a net pension asset.
- SMC Fire's Program Revenues totaled \$48.1 million, an increase of \$1.5 million or 3.2%, driven by a \$1.1 million increase in operating contributions the member agencies.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to SMC Fire's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of SMC Fire's finances, in a manner similar to private-sector businesses.

The Statement of Net Position presents information on all of SMC Fire's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether SMC Fire's financial position is improving or deteriorating.

The Statement of Activities reports how SMC Fire's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., loan receivables, and earned but unused compensated leaves).

The governmental activities reflect SMC Fire's core services, including fire, rescue, and emergency services to all three communities. These services are principally financed by contributions from the member agencies – the cities of Belmont, Foster City, and San Mateo.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. SMC Fire uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of SMC Fire can be divided into two categories: governmental funds and proprietary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed short-term view that helps the readers determine whether there are more or fewer financial resources that can be spent in the near future to finance SMC Fire's programs. Because this information does not encompass the long-term focus of the government-wide statements, additional information is provided that reconciles the governmental fund financial statements to the government-wide statements explaining the relationship (or differences) between them.

The governmental funds comprise two individual funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances of the General Fund and Fire Prevention Fund, each of which is considered to be a major fund. The basic governmental fund financial statements can be found on pages 28 - 31 of this report.

SMC Fire adopts an annual budget for the General Fund and the Fire Prevention Fund. Budgetary comparison schedules are included in the Required Supplementary Information section, beginning on page 67, and have been provided to demonstrate compliance with these budgets in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

SMC Fire only maintains one type of **proprietary fund** to account for internal services. SMC Fire uses internal service funds to account for its vehicle and equipment replacement, benefits, dental, workers' compensation, and comprehensive liability. The internal service funds provide services that predominantly benefit governmental rather than business-type functions. They have been included within governmental activities to reflect the consolidation for internal services fund activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements combine internal service funds for presentation purposes. Individual fund data for all internal service funds is provided in the form of combining statements in the Required Supplementary Information section of this report. The basic proprietary fund financial statements can be found on pages 34 - 36 of this report.

Notes to the Basic Financial Statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 41 - 64 of this report.

Other information in addition to the basic financial statements and accompanying notes is presented in the form of certain required supplementary information concerning the SMC Fire's budgetary comparison schedules for all major governmental funds. The combining statements supplementary information referred to earlier in connection with internal services funds are also presented in this section. Supplementary information can be found on pages 78 - 81 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time, net position may serve as a useful indicator of a government's financial performance. At the close of the fiscal year, SMC Fire's ending total net position was \$21.9 million, which reflected the difference between its assets and deferred outflows of resources and its liabilities and deferred inflows of resources. Of the total net position, \$9.6 million represented SMC Fire's net investment in capital assets, primarily fire vehicles and equipment, less any related debt used, if any, to acquire those assets that is still outstanding. SMC Fire uses these capital assets to provide services to the communities of the three member agencies - Belmont, Foster City, and San Mateo; consequently, these assets are not available for future spending. Although SMC Fire's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining portion of SMC Fire's ending total net position of \$12.3 million is unrestricted, in that the funds are not restricted for a particular use and available to be appropriated by the SMC Fire Board.

Tables on the following pages present a summary of SMC Fire's net position as of June 30, 2022.

STATEMENT OF NET POSITION
(Amounts in millions)

| | Governmental Activities | |
|---|----------------------------|----------------|
| | 2021-22 | 2020-21 |
| Current and other assets | \$ 11.5 | \$ 11.2 |
| Capital assets | 9.8 | 7.4 |
| Total assets | 21.3 | 18.7 |
| Deferred outflows - pension related amounts | 10.5 | 7.4 |
| Deferred outflows - OPEB related amounts | 0.6 | 0.7 |
| Total deferred outflows of resources | 11.1 | 8.1 |
| Current liabilities | 2.9 | 3.3 |
| Non-current liabilities | 4.7 | 5.4 |
| Total liabilities | 7.6 | 8.7 |
| Deferred inflows - pension related amounts | 0.3 | 0.0 |
| Deferred inflows - OPEB related amounts | 2.6 | 0.1 |
| Total deferred inflows of resources | 2.9 | 0.1 |
| Net position: | | |
| Net investment in capital assets | 9.6 | 7.4 |
| Unrestricted | 12.3 | 10.6 |
| Total net position | \$ 21.9 | \$ 18.1 |

Totals may not add up due to rounding.

STATEMENT OF ACTIVITIES
(Amounts in millions)

| | Governmental Activities | |
|---------------------------------------|------------------------------------|----------------|
| | 2021-22 | 2020-21 |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 2.7 | \$ 2.4 |
| Operating grants and contributions | 45.3 | 44.2 |
| Capital grants and contributions | 0.1 | - |
| General revenues: | | |
| Investment income (loss) | (0.0) | 0.0 |
| Gain (loss) on sale of capital assets | (0.0) | - |
| Miscellaneous revenue | 0.1 | 0.2 |
| Total revenues | 48.2 | 46.8 |
| Expenses: | | |
| Personnel | 37.1 | 40.0 |
| Materials and services | 5.6 | 5.4 |
| Payments to other agencies | 0.6 | 0.6 |
| Miscellaneous | 0.2 | 0.2 |
| Depreciation | 0.8 | 0.6 |
| Total expenses | 44.4 | 46.8 |
| Change in net position | 3.8 | (0.0) |
| Net position - beginning of year | 18.1 | 18.1 |
| Net position - end of year | \$ 21.9 | \$ 18.1 |

Totals may not add up due to rounding.

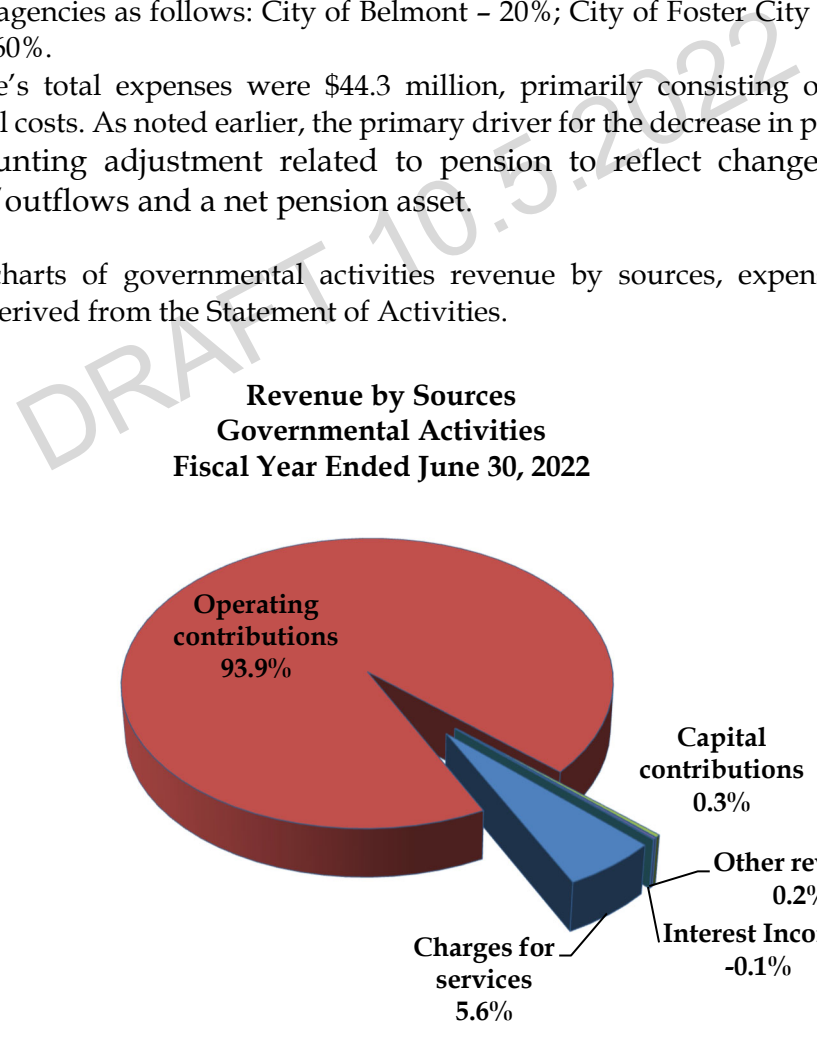
GOVERNMENTAL ACTIVITIES

Governmental activities increased total net position to \$21.9 million. Key elements contributing to the result are described below.

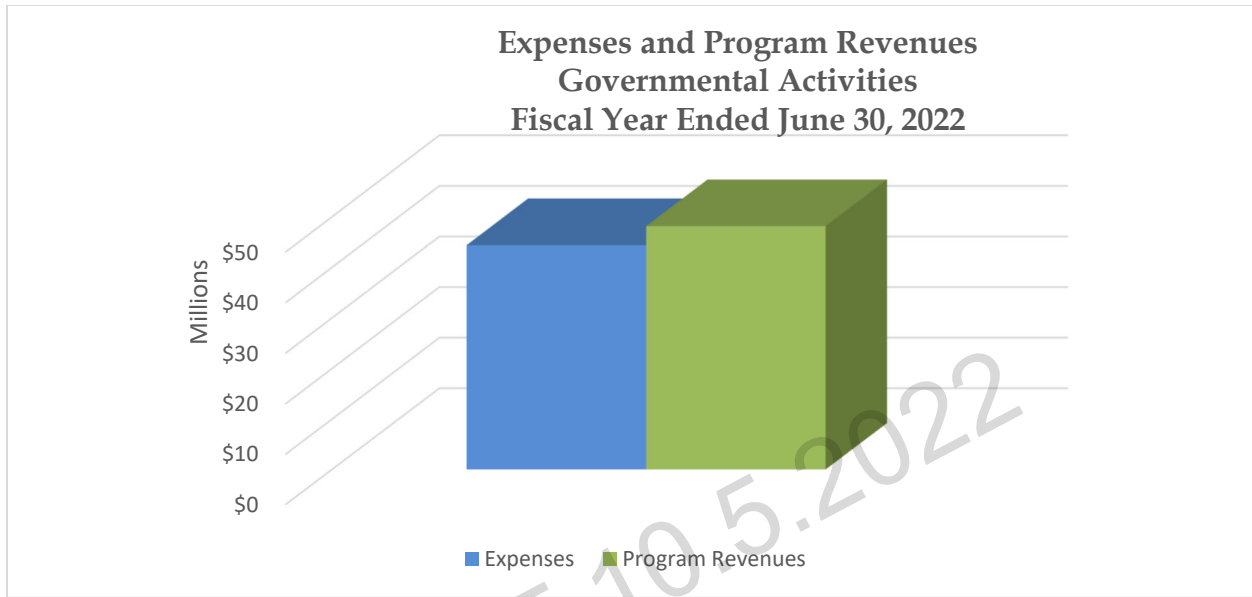
- Overall, total revenues from governmental activities were \$48.1 million, largely attributed to \$45.3 million in contributions from member agencies for their proportional share of SMC Fire's operating costs, which excludes the activities of the Fire Prevention Fund that is administered on a cost recovery basis. SMC Fire's operating costs are split amongst the member agencies as follows: City of Belmont - 20%; City of Foster City - 20%; City of San Mateo - 60%.
- SMC Fire's total expenses were \$44.3 million, primarily consisting of \$37.1 million in personnel costs. As noted earlier, the primary driver for the decrease in personnel costs was an accounting adjustment related to pension to reflect changes from deferred inflows/outflows and a net pension asset.

The following charts of governmental activities revenue by sources, expenses, and program revenues were derived from the Statement of Activities.

**Revenue by Sources
Governmental Activities
Fiscal Year Ended June 30, 2022**



Total Governmental Activities Revenues: \$48.2 million



The cost of all governmental activities for the fiscal year ended June 30, 2022 was \$44.4 million. Some of the costs were paid by those directly benefiting from the programs (\$2.7 million) or by contributions from the member agencies (\$45.3 million). SMC Fire paid for the remaining “public benefit” portion of governmental activities with \$0.1 million in general revenues, the majority of which reflected interagency reimbursements for training and staffing.

FINANCIAL ANALYSIS OF THE SMC FIRE FUNDS

As noted earlier, SMC Fire uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

GOVERNMENTAL FUNDS

The focus of SMC Fire’s governmental funds is to provide information on current year revenues, expenditures, and balances of spendable resources. Such information is useful in assessing SMC Fire’s near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of June 30, 2022, SMC Fire’s governmental funds reported a combined ending fund balance of \$0.8 million, of which the General Fund accounted for \$0.5 million, and the remaining fund balance attributable to the Fire Prevention Fund. The General Fund experienced a reduction of fund balance of \$0.8 million, largely due to the additional cost of overtime from mutual aid response and the impact of COVID-19 on SMC Fire’s operations. Of the total fund balances, \$0.5 million is unassigned fund balance, which is available for spending at SMC Fire’s discretion.

The General Fund is the primary operating fund of SMC Fire. The unassigned fund balance of the General Fund was \$0.5 million. As a measure of liquidity, the unassigned fund balance can be compared to total fund expenditures. Unassigned fund balance represents 1.1% of total General Fund expenditures of \$46.2 million.

Addressing long-term financial sustainability is an ongoing priority of the SMC Fire Board, and as such, SMC Fire's reserve policy target for its General Fund is to have three months or 25% of the annual operating expenditure budget. This will ensure service stability in SMC Fire without imposing a substantial impact on the member agencies in the event of significant financial emergencies, such as swings in economic cycles and natural disasters. Achievement of the reserve policy will be gradual rather than immediate to avoid significant increases in member agencies' contributions. Funds will be set aside when, in any year, actual expenditures come in lower than actual revenues.

SMC Fire's General Fund accounted for \$45.4 million in revenues for the fiscal year ended June 30, 2022, which was an increase of \$1.2 million or 2.7% compared to the prior fiscal year. The increase was primarily attributable to a \$2.6 million increase in operating contributions from the member agencies offset by a reduction of \$1.0 million in grants and other intergovernmental revenues compared to the prior year.

SMC Fire's General Fund accounted for \$46.2 million in expenditures for the same period, which was an increase of \$2.1 million, or 4.8% compared to the prior fiscal year. The increase was principally due to \$2.0 million in additional personnel costs, which reflects negotiated increases in employee compensation and overtime costs from mutual aid responses and the impact of COVID-19 on SMC Fire operations.

The Fire Prevention Fund (Fire Protection and Life Safety) was established to account for the activities of SMC Fire's Bureau of Fire Protection and Life Safety (Bureau), which enforces state and local fire codes and standards, and conducts fire investigations. Total revenues for the fiscal year were \$2.7 million, of which SMC Fire's service charges of \$2.4 million represented the majority. Total expenditures for the same period were \$2.7 million, a decrease of \$0.9 million, or 25.9%, and indicative of the Bureau's efforts to control costs of the Bureau's operations and revenues in relation to the cost of service.

PROPRIETARY FUNDS

SMC Fire's only Proprietary Funds are internal service funds. SMC Fire's proprietary funds provide the same type of information found in the government-wide financial statements, but with some additional details.

SMC Fire's total internal service funds' net position was \$12.4 million as of June 30, 2022. The Vehicle & Equipment Replacement Fund's net position comprised 60.5% of the total internal service funds' net position, followed by the Benefit and Dental Fund, which comprised 22.5% of the total.

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund revenues were \$0.3 million more than the final budget, while General Fund expenditures were \$0.3 million over the final budget. The favorable budget variance for General Fund revenues was largely due to grants and over intergovernmental revenues that were greater than what was assumed in the final budget. The unfavorable budget variance for General Fund expenditures was primarily attributable to the remaining balance of commitments related to the Assistance to Firefighters Grant (AFG) that helped SMC Fire replace its self-contained breathing apparatuses (SCBAs).

Following this narrative is a summary of General Fund budgetary comparison schedule (amounts in millions).

SUMMARY OF GENERAL FUND BUDGETARY COMPARISON SCHEDULE

(Amounts in millions)

| | Original Budget | Final Budget | Actual Results | Variance from Final Budget Favorable (Unfavorable) |
|-----------------------------------|----------------------------|-------------------------|---------------------------|---|
| Ending fund balance | \$ - | \$ - | \$ 1.4 | \$ 1.4 |
| Resources: | | | | |
| Revenues | 43.0 | 45.1 | 45.4 | 0.3 |
| Total resources | 43.0 | 45.1 | 45.4 | 0.3 |
| Charges to appropriations: | | | | |
| Expenditures | 43.0 | 45.9 | 46.2 | (0.3) |
| Transfers out | - | 0.1 | 0.1 | - |
| Total charges | 43.0 | 46.0 | 46.3 | (0.3) |
| Net change in fund balance | - | (0.8) | (0.9) | - |
| Ending fund balance | \$ - | \$ (0.8) | \$ 0.5 | \$ 1.4 |

Given the above results, General Fund expenditures exceeded revenues by \$0.9 million for the current fiscal year. At the end of the fiscal year, the total General Fund balance was \$0.5 million.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

CAPITAL ASSETS

SMC Fire invested \$2.7 million in capital assets for the fiscal year ended June 30, 2022. This investment in capital assets primarily reflected the purchase of an aerial ladder truck and a fire engine that are expected to be put into service in 2024 due to an extended wait period of 800 days compared to the historical 300 days of build time, which reflects supply chain and labor impacts. Additional information on SMC Fire's capital assets can be found in Note 4 on page 52 of this report.

CAPITAL ASSETS

(Amounts in millions)

| | Governmental Activities | |
|--------------------------------|----------------------------|---------------|
| | 2021-22 | 2020-21 |
| Non-depreciable assets: | | |
| Equipment in progress | \$ 2.7 | \$ 2.4 |
| Total non-depreciable assets | 2.7 | 2.4 |
| Depreciable assets: | | |
| Machinery & Equipment | 9.1 | 6.6 |
| Less: accumulated depreciation | (2.2) | (1.6) |
| Total depreciable assets (net) | 6.9 | 5.1 |
| Leased assets being amortized: | | |
| Machinery & Equipment | 0.3 | - |
| Less: accumulated amortization | (0.1) | - |
| Total amortizable assets (net) | 0.2 | - |
| Total capital assets | \$ 9.8 | \$ 7.4 |

LONG-TERM DEBT

SMC Fire's total long-term debt as of June 30, 2022 is \$2.9 million. Pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 87, the financial statement reflects \$0.2 million in leases payable as of June 30, 2022, of which \$0.1 million is due within one year. At the end of the current fiscal year, SMC Fire had outstanding compensated absences of \$2.7 million; \$0.9 million of which was projected to be due within one year, while the remaining \$1.8 million is due in more than one year.

LONG-TERM LIABILITIES

(Amounts in millions)

| | Governmental Activities | |
|------------------------------------|----------------------------|---------------|
| | 2021-22 | 2020-21 |
| Compensated absences | \$ 2.7 | \$ 3.1 |
| Leases payable | 0.2 | - |
| Total long-term liabilities | \$ 2.8 | \$ 3.1 |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

SMC Fire obtains the majority of funding for core operations from its member agencies. As such, its long-term sustainability largely depends upon the economic performance of the communities which it serves - Belmont, Foster City, and San Mateo. While Belmont has a dedicated funding source to pay for its contribution to SMC Fire through the Belmont Fire Protection District, San Mateo and Foster City pay for their respective contributions from their General Fund. San Mateo and Foster City's tax revenues were significantly impacted by COVID-19 - specifically tax revenues that are based on transactions, such as sales tax and transient occupancy tax (TOT).

While San Mateo's sales tax revenues have recovered back to the 2018-19 pre-pandemic baseline, TOT revenues have not. While TOT recovery has been faster than previously projected, 2021-22 TOT revenues are only 55.5% of the 2018-19 baseline for San Mateo.

Similarly, while Foster City's sales tax revenues for FY 2021-22 have surpassed the FY 2018-19 level, TOT revenues are only 45.2% of the FY 2018-19 level.

The value of and demand for real estate in the service area of SMC Fire remains high. The median sales price for the quarter ended June 30, 2022 for a single family home in the service area was \$2.6 million for Belmont and Foster City, and \$2.3 million for San Mateo. However, the Federal Reserve System's efforts to address inflationary pressure by raising the federal funds rate has made it more difficult for prospective homeowners to borrow money, which is expected to soften the real estate market.

The service area of SMC Fire is part of the San Francisco-Redwood City-South San Francisco Metropolitan Area. While unemployment peaked in April 2020 due to COVID-19 at 10.1%, preliminary data from the State of California's Employment Development Department indicate the August 2022 unemployment rate has dropped to 2.3% in the Metropolitan Area.

Overall, the adopted 2022-23 General Fund budget reflects a balanced budget, with revenues and expenditures of \$44.8 million each.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the San Mateo Consolidated Fire Department finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, City of San Mateo, 330 West 20th Avenue, San Mateo, California, 94403.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

San Mateo Consolidated Fire Department
Statement of Net Position
June 30, 2022

| | Primary Government |
|---|----------------------------|
| | Governmental Activities |
| ASSETS | |
| Current assets: | |
| Cash and investments | \$ 8,375,278 |
| Accounts receivable, net | 1,316,335 |
| Interest receivable | 12,940 |
| Prepaid items and deposits | 40,274 |
| Total current assets | 9,744,827 |
| Noncurrent assets: | |
| Net pension asset (Note 8) | 1,796,905 |
| Capital assets: | |
| Non-depreciable | 2,704,793 |
| Depreciable, net | 7,074,932 |
| Total capital assets | 9,779,725 |
| Total noncurrent assets | 11,576,630 |
| Total assets | 21,321,457 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Related to pensions | 10,519,065 |
| Related to OPEB | 603,585 |
| Total deferred outflows of resources | 11,122,650 |

San Mateo Consolidated Fire Department
Statement of Net Position (Continued)
June 30, 2022

| | Primary Government |
|--|----------------------------|
| | Governmental Activities |
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable | 772,124 |
| Accrued payroll | 1,160,073 |
| Deposits payable | 11,199 |
| Compensated absences - due within one year | 851,119 |
| Long-term debt - due within one year | 91,785 |
| Total current liabilities | 2,886,300 |
| Noncurrent liabilities: | |
| Total OPEB liability | 2,835,505 |
| Compensated absences - due in more than one year | 1,808,627 |
| Long-term debt - due in more than one year | 71,666 |
| Total noncurrent liabilities | 4,715,798 |
| Total liabilities | 7,602,098 |
| DEFERRED INFLOWS OF RESOURCES | |
| Related to pensions | 304,418 |
| Related to OPEB | 2,580,463 |
| Total deferred inflows of resources | 2,884,881 |
| NET POSITION | |
| Net investment in capital assets | 9,616,274 |
| Unrestricted | 12,340,854 |
| Total net position | \$ 21,957,128 |

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**San Mateo Consolidated Fire Department
Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2022**

| | Net (Expense) Revenue and Changes in Net Position |
|--|--|
| Functions/Programs | Governmental Activities |
| Expenses: | |
| Governmental activities: | |
| Personnel | \$ 37,100,131 |
| Materials and services | 5,625,893 |
| Payments to other agencies | 642,983 |
| Miscellaneous | 217,845 |
| Depreciation/amortization | 812,070 |
| Total governmental activities | 44,398,922 |
| Program revenues: | |
| Charges of services | 2,712,199 |
| Operating contributions | 45,303,996 |
| Capital contributions | 144,050 |
| Total program revenues | 48,160,245 |
| General Revenues: | |
| Investment income (loss) | (24,285) |
| Gain (loss) on sale of capital assets | (17,606) |
| Miscellaneous revenue | 90,526 |
| Total general revenues | 48,635 |
| Change in net position | 3,809,958 |
| Net Position: | |
| Beginning of year, as restated (Note 12) | 18,147,170 |
| End of year | \$ 21,957,128 |

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FUND FINANCIAL STATEMENTS

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Governmental Funds Financial Statements

General Fund - This fund accounts for resources traditionally associated with governmental activities that are not required legally or by sound financial management to be accounted for in another fund.

Fire Prevention Special Revenue Fund - This fund accounts for the fees charged and expenditures for activities relating to fire inspections and permits.

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San Mateo Consolidated Fire Department
Balance Sheet
Governmental Funds
June 30, 2022

| | Major Funds | | |
|--|---------------------|--|--------------------------------|
| | General Fund | Fire Prevention Special Revenue Fund | Total Governmental Funds |
| ASSETS | | | |
| Cash and investments | \$ 1,377,274 | \$ - | \$ 1,377,274 |
| Accounts receivable, net | 657,832 | 658,503 | 1,316,335 |
| Interest receivable | 12,940 | - | 12,940 |
| Due from other funds | 280,076 | - | 280,076 |
| Prepaid items | 30,607 | 9,667 | 40,274 |
| Total assets | \$ 2,358,729 | \$ 668,170 | \$ 3,026,899 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 647,836 | \$ 72,364 | \$ 720,200 |
| Accrued payroll | 1,160,073 | - | 1,160,073 |
| Due to other funds | - | 280,076 | 280,076 |
| Deposits payable | 598 | 10,601 | 11,199 |
| Total liabilities | 1,808,507 | 363,041 | 2,171,548 |
| Fund Balances: | | | |
| Nonspendable | 30,607 | 9,667 | 40,274 |
| Committed | - | 295,462 | 295,462 |
| Unassigned | 519,615 | - | 519,615 |
| Total fund balances | 550,222 | 305,129 | 855,351 |
| Total liabilities and fund balances | \$ 2,358,729 | \$ 668,170 | \$ 3,026,899 |

**San Mateo Consolidated Fire Department
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2022**

| | |
|---|-----------------------------|
| Total Fund Balances - Total Governmental Funds | <u>\$ 855,351</u> |
| Amounts reported for Governmental Activities in the Statement of Net Position were different because: | |
| Capital Assets used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet. | |
| Government-Wide Statement of Net Position | 9,779,725 |
| Less: capital assets reported in Internal Service Funds | <u>(5,451,863)</u> |
| Total capital assets | <u>4,327,862</u> |
| Long-term liabilities are not due and payable in the current period and therefore were not reported in the Governmental Funds Balance Sheet. | |
| Amount reported in Government-Wide Statement of Net Position | |
| Long-term debt - due within one year | (71,666) |
| Long-term debt - due in more than one year | (91,785) |
| Compensated absences - due within one year | (851,119) |
| Compensated absences - due in more than one year | <u>(1,808,627)</u> |
| Total long-term liabilities | <u>(2,823,197)</u> |
| Aggregate net pension asset and total OPEB liability used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet. | |
| Net pension asset | 1,796,905 |
| Total OPEB liability | <u>(2,835,505)</u> |
| Total net pension liability and total OPEB liability | <u>(1,038,600)</u> |
| Deferred outflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds. | |
| Amount reported in Government-Wide Statement of Net Position | |
| Deferred outflows of resources related to OPEB | 603,585 |
| Deferred outflows of resources related to pensions | <u>10,519,065</u> |
| Total deferred outflows of resources | <u>11,122,650</u> |
| Deferred inflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds. | |
| Amount reported in Government-Wide Statement of Net Position | |
| Deferred inflows of resources related to OPEB | (2,580,463) |
| Deferred inflows of resources related to pensions | <u>(304,418)</u> |
| Total deferred inflows of resources | <u>(2,884,881)</u> |
| Internal service funds are used by management to charge the cost of fleet management, risk management, information technology, and building maintenance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position. | |
| | <u>12,397,943</u> |
| Net Position of Governmental Activities | <u><u>\$ 21,957,128</u></u> |

San Mateo Consolidated Fire Department
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

| | Major Funds | | |
|---|-------------------|--|--------------------------------|
| | General Fund | Fire Prevention Special Revenue Fund | Total Governmental Funds |
| REVENUES: | | | |
| Intergovernmental: | | | |
| Contributions from City of Belmont | \$ 8,405,749 | \$ - | \$ 8,405,749 |
| Contributions from City of Foster City | 8,405,749 | - | 8,405,749 |
| Contributions from City of San Mateo | 25,217,246 | - | 25,217,246 |
| Grants and other intergovernmental | 3,268,180 | 7,072 | 3,275,252 |
| Charges for services | 391 | 2,711,808 | 2,712,199 |
| Other revenue | 76,415 | 14,111 | 90,526 |
| Total revenues | <u>45,373,730</u> | <u>2,732,991</u> | <u>48,106,721</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Personnel costs | 40,790,326 | 1,449,074 | 42,239,400 |
| Materials and services | 5,275,297 | 350,596 | 5,625,893 |
| Payments to other agencies | - | 642,983 | 642,983 |
| Miscellaneous | - | 211,387 | 211,387 |
| Debt service: | | | |
| Principal | 95,206 | - | 95,206 |
| Interest and fiscal charges | 6,458 | - | 6,458 |
| Total expenditures | <u>46,167,287</u> | <u>2,654,040</u> | <u>48,821,327</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>(793,557)</u> | <u>78,951</u> | <u>(714,606)</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | <u>(117,957)</u> | <u>-</u> | <u>(117,957)</u> |
| Total other financing sources (uses) | <u>(117,957)</u> | <u>-</u> | <u>(117,957)</u> |
| NET CHANGE IN FUND BALANCES | <u>(911,514)</u> | <u>78,951</u> | <u>(832,563)</u> |
| FUND BALANCES: | | | |
| Beginning of year | <u>1,461,736</u> | <u>226,178</u> | <u>1,687,914</u> |
| End of year | <u>\$ 550,222</u> | <u>\$ 305,129</u> | <u>\$ 855,351</u> |

San Mateo Consolidated Fire Department
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2022

Total Fund Balances - Total Governmental Funds \$ (832,563)

Amounts reported for Governmental Activities in the Statement of Net Position were different because:

Depreciation/amortization expense on capital assets was reported in the Government-Wide Statement of Activities and Changes in Net Position, but they did not require the use of current financial resources. Therefore, depreciation/amortization expense, net of internal service funds of \$74,501, was not reported as expenditures in the Governmental Funds. (737,569)

In the Government-Wide Statement of Activities, donated assets are reported as a capital contribution. 144,050

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) decreased net position. (17,606)

Repayment of long-term liabilities was an expenditures in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.
Principal payment of long-term debt 95,206

Compensated absences expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. 393,318

Certain pension expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.
Changes in net pension assets 1,796,147
Changes in pension related deferred outflows of resources 3,101,562
Changes in net pension liabilities 11,183
Changes in pension related deferred inflows of resources (303,030)

Certain OPEB expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.
Changes in OPEB related deferred outflows of resources (82,230)
Changes in total OPEB liabilities 487,752
Changes in OPEB related deferred inflows of resources (2,580,463)

The internal service funds are used by management to charge the costs of fleet maintenance, facilities maintenance, and technology to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. 2,334,201

Change in Net Position of Governmental Activities \$ 3,809,958

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Proprietary Funds Financial Statements

Internal Service Funds - These funds are used to provide goods and services by one department or agency to other departments or agencies of the Department on a cost reimbursement basis.

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San Mateo Consolidated Fire Department
Statement of Net Position
Proprietary Funds
June 30, 2022

| | <u>Total Internal Service Funds</u> |
|------------------------------|---|
| ASSETS | |
| Current assets: | |
| Cash and investments | \$ 6,998,004 |
| Total current assets | <u>6,998,004</u> |
| Noncurrent assets: | |
| Capital assets: | |
| Non-depreciable | 2,704,793 |
| Depreciable, net | <u>2,747,070</u> |
| Total capital assets | <u>5,451,863</u> |
| Total noncurrent assets | <u>5,451,863</u> |
| Total assets | <u><u>12,449,867</u></u> |
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable | <u>51,924</u> |
| Total current liabilities | <u>51,924</u> |
| Total liabilities | <u>51,924</u> |
| NET POSITION | |
| Investment in capital assets | 5,451,863 |
| Unrestricted | <u>6,946,080</u> |
| Total net position | <u><u>\$ 12,397,943</u></u> |

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San Mateo Consolidated Fire Department
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

| | <u>Total Internal Service Funds</u> |
|------------------------------------|---|
| OPERATING REVENUES: | |
| Charges for services | \$ 12,495,358 |
| Insurance reimbursement | 548,293 |
| Total operating revenues | 13,043,651 |
| OPERATING EXPENSES: | |
| Personnel costs | 7,032,807 |
| Materials and services | 3,695,814 |
| Depreciation | 74,501 |
| Total operating expenses | 10,803,122 |
| OPERATING INCOME | 2,240,529 |
| NONOPERATING REVENUES: | |
| Investment income | (24,285) |
| Total nonoperating revenues | (24,285) |
| Changes in net position | 2,334,201 |
| NET POSITION: | |
| Beginning of year | 10,063,742 |
| End of year | \$ 12,397,943 |

San Mateo Consolidated Fire Department
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

| | Total Internal Service Funds |
|---|------------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | |
| Cash received from interfund services provided | \$ 12,495,358 |
| Cash received from insurance reimbursements | 548,293 |
| Cash payments to employees for services | (7,032,807) |
| Cash payments to suppliers for goods and services | (3,711,548) |
| Net cash provided by operating activities | 2,299,296 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | |
| Acquisition of capital assets, net | (2,704,793) |
| Net cash (used in) capital and related financing activities | (2,704,793) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | |
| Interest from investments | (24,285) |
| Net cash (used in) investing activities | (24,285) |
| Net change in cash and cash equivalents | (311,825) |
| CASH AND CASH EQUIVALENTS: | |
| Beginning of year | 7,309,829 |
| End of year | \$ 6,998,004 |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | |
| Operating income | \$ 2,240,529 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Depreciation | 74,501 |
| Changes in operating assets and liabilities: | |
| Accounts payable | (15,734) |
| Total adjustments | 58,767 |
| Net cash provided by operating activities | \$ 2,299,296 |

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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San Mateo Consolidated Fire Department
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San Mateo Consolidated Fire Department
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San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies

The basic financial statements of the San Mateo Consolidated Fire Department (SMC Fire) have been prepared in conformity with accounting principles generally accepted of the United States of America (“U.S. GAAP”) as applied to Governmental agencies. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing accounting and financial reporting principles. The more significant of SMC Fire’s accounting policies are described below.

A. Reporting Entity

SMC Fire is a legally separate and independent entity that is not a component unit of the City of San Mateo (San Mateo), the City of Foster City/Estero Municipal Improvement District (Foster City), or the City of Belmont/Belmont Fire Protection District (Belmont). Further, SMC Fire has no component unit organizations under its control. Therefore, the financial statements contained within represent solely the activities, transactions, and status of the SMC Fire. SMC Fire is governed by a Board of Directors (“Fire Board”) consisting of representatives from each City.

SMC Fire maintains its headquarters at 1040 E. Hillsdale Boulevard Foster City, CA 94404.

B. Basis of Accounting and Measurement Focus

The accounts of SMC Fire are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained in accordance with legal and managerial requirements.

Government - Wide Financial Statements

SMC Fire’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental activities for SMC Fire.

These financial statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of SMC Fire’s assets and liabilities, including capital assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents change in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for SMC Fire in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Government - Wide Financial Statements (Continued)

Certain eliminations have been made in regards to interfund activities, payables, and receivables. Interfund services provided and used are not eliminated in the process of consolidation. All internal balances in the Statement of Net Position have been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Transfers in/out

Fund Financial Statements

Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances. SMC Fire considers all funds as major funds since they met the applicable criteria in accordance with GASB Statement No. 34. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the Government-Wide Financial Statements.

All funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are considered to be available when they are collectible within the current period as soon enough thereafter to pay liabilities of the current period. For this purpose, SMC Fire considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The primary revenue sources, which have been treated as susceptible to accrual by SMC Fire, are member agency operating contributions and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Non-exchange transactions, in which SMC Fire gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences.

SMC Fire reports the following major funds:

General Fund is the general operating fund of SMC Fire. It is used to account for all financial resources of SMC Fire except those required to be accounted for in another fund.

Fire Protection Special Revenue Fund accounts for the fees charged and expenditures for activities relating to fire inspections and permits.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statement

SMC Fire reports the Internal Service Funds as Proprietary Funds of SMC Fire.

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

The Internal Service Fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues represent premiums paid for the programs and contributions toward programs; operating expenses include claims paid and administrative expenses of the programs, and vehicle and equipment purchases. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Internal Service Fund balances and activities have been combined with governmental activities in the Government-Wide Financial Statements, and are comprised of the following funds:

Vehicle and Equipment Replacement Fund accounts for charges to SMC Fire for funding and acquisition of vehicles, equipment and fire engines.

Benefits and Dental Fund accounts for SMC Fire's charges for other funds and expenditures relating to the employee benefits other than those accounted for in the Workers' Compensation and Comprehensive Liability Insurance Fund.

Workers' Compensation and Comprehensive Liability Insurance Fund accounts for all workers' compensation activities, and general liability transactions.

C. Cash and Investments

Cash includes cash on hand and demand deposits. Investments are reported at market value. Changes in market value that occur during the fiscal year are recognized as investment income for that fiscal year.

SMC Fire participates in an investment pool managed by the State of California titled Local Agency Investment Fund ("LAIF"), which has invested a portion of the pool funds in structured notes and asset-backed securities.

LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these structured notes and asset-backed securities are subject to market risk and to change in interest rates. The reported value of the pool is the same as the market value of the pool shares.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

C. Cash and Investments (Continued)

Certain disclosure requirements, if applicable, for deposits and investment risks are in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentration of Credit Risk
- Foreign Currency Risk

D. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. A reservation of fund balance has been reported in the governmental funds to show that prepaid amounts do not constitute "available spendable resources."

E. Interfund Transactions

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Interfund balances arise in the normal course of operations to cover cash shortages and are expected to be repaid shortly after the end of the fiscal year.

F. Leases

Lessee

SMC Fire has a policy to recognize a lease liability and a right-to-use lease asset (lease asset) in the government-wide financial statements. SMC Fire recognizes lease liabilities with an initial, individual value of \$15,000 or more.

At the commencement of a lease, SMC Fire initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service. Lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that SMC Fire has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset.

Key estimates and judgments related to leases include how SMC Fire determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- SMC Fire uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, SMC Fire generally uses its estimated incremental borrowing rate as the discount rate for leases.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

F. Leases (Continued)

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that SMC Fire is reasonably certain to exercise.

SMC Fire monitors changes in circumstances that would require a remeasurement of its lease and will remeasure any lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported as right-to-use along with other capital assets and lease liabilities are reported with long-term debt on the Government-Wide Statement of Net Position.

G. Capital Assets and Depreciation

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are valued at their acquisition value on the date donated. SMC Fire policy has set the capitalization threshold for reporting capital assets at \$10,000. As stipulated in the JPA agreement, fire stations remain the assets of the individual member agencies. Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

| <u>Asset Type</u> | <u>Years</u> |
|-----------------------|--------------|
| Machinery & Equipment | 2-15 |

Major outlays for capital assets are capitalized as construction in progress, once constructed, and repairs and maintenance costs are expensed.

H. Compensated Absences

Compensated absences comprise vested vacation, sick, comp time and annual leave. Employees do not gain a vested right to accumulated sick leave, unless they take retirement through CalPERS or are laid off. The annual leave plan combines vacation and sick leave, which is settled annually.

In government-wide financial statements compensated absences are recorded as expenses and liabilities as incurred.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

H. *Compensated Absences (Continued)*

In Fund financial statements, compensated absences are recorded as expenditures in the years paid, as it is SMC Fire’s policy to liquidate any unpaid annual leave at year-end from future resources rather than currently available and expendable resources. The General Fund is typically used to liquidate compensated absences.

Employees accrue vacation, annual leave, earned time off, and holiday leave up to certain maximums, based on the employee’s bargaining unit. Employees may elect to be paid a portion of these leaves at various times according to the applicable Memorandum of Understanding. Sick leave may be accumulated without limit. Sick leave may be exchanged for service credit in SMC Fire’s pension plan upon retirement.

I. *Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans’ fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at market value.

The following timeframes are used for pension reporting:

| | |
|--------------------|-------------------------------|
| Valuation date | June 30, 2020 |
| Measurement date | June 30, 2021 |
| Measurement period | July 1, 2020 to June 30, 2021 |

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

J. *Other Postemployment Benefits*

For purposes of measuring the net other postemployment benefits liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, and other postemployment benefits expense, information about the fiduciary net position of the plans and additions to/deductions from the plans’ fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at market value.

The following timeframes are used for other postemployment benefits reporting:

| | |
|--------------------|-------------------------------|
| Valuation date | June 30, 2020 |
| Measurement date | June 30, 2021 |
| Measurement period | July 1, 2020 to June 30, 2021 |

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

J. Other Postemployment Benefits (Continued)

Gains and losses related to changes in total other postemployment benefits liability and fiduciary net position are recognized in other postemployment benefits expense systematically over time. The first amortized amounts are recognized in other postemployment benefits expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to other postemployment benefits and are to be recognized in future other postemployment benefits expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

K. Deferred Outflows and Inflows of Resources

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

L. Net Position

In government-wide financial statements, net position is categorized as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding debt that is attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of restricted assets reduced by liabilities and related deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

M. Fund Balances

In fund financial statements, fund balances are categorized as follows:

Nonspendable – Items that cannot be spent because they are not in spendable form, such as prepaid items and inventories, items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan funds.

Restricted – Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

M. Fund Balances (Continued)

Committed – Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitations that the government imposes upon itself at its highest level of decision making, normally the governing body and that remain binding unless removed in the same manner. The Board of Directors is considered the highest authority for SMC Fire. A Board resolution is required to have fund balance committed.

Assigned – Assigned fund balances encompass the portion of net fund resources reflecting the government’s intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The Board of Directors is considered the highest authority for SMC Fire. A Board resolution is required to have fund balance assigned.

Unassigned – This amount is for any portion of the fund balances that do not fall into one of the above categories. The general fund is the only fund that reports a positive unassigned fund balance amount. In other funds, it is not appropriate to report a positive unassigned fund balance amount. However, in funds other than general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

N. Spending Policy

Government-Wide Financial Statements

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, SMC Fire’s policy is to apply restricted Net Position first.

Fund Financial Statements

When expenditures are incurred for purposes where only unrestricted fund balances are available, SMC Fire uses the unrestricted resources in the following order: committed, assigned, and unassigned.

O. Use of Estimates

The preparation of basic financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates and assumptions.

P. Implementation of New GASB Pronouncements for the Year Ended June 30, 2022

The requirements of the following accounting standards are effective for the purpose of implementation, if applicable to SMC Fire, for the year ended June 30, 2022. The financial statements included herein apply the requirements and provisions of these statements, including necessary retroactive adjustments to financial statement classifications and presentations.

GASB Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Implementation of this Statement did not have a significant effect on the SMC Fire’s financial statements for the year ended June 30, 2022.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 2 – Cash and Investments

Cash and investments consisted of the following at June 30, 2022:

| | | |
|---|-----------|------------------|
| Cash on hand | \$ | 100 |
| Demand deposits with financial institutions | | 1,075,203 |
| Total cash | | 1,075,303 |
| Local Agency Investment Fund (LAIF) | | 7,299,975 |
| Total investments | | 7,299,975 |
| Total cash and investments | \$ | 8,375,278 |

A. Deposits

The carrying amount of SMC Fire’s cash deposits were \$1,075,203 at June 30, 2022. Bank balances before reconciling items were \$1,093,626 at that date, the total amount of which was insured or collateralized with securities held by the pledging financial institutions in SMC Fire’s name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure SMC Fire’s cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in SMC Fire's name.

The market value of pledged securities must equal at least 110% of SMC Fire's cash deposits. California law also allows institutions to secure SMC Fire deposits by pledging first trust deed mortgage notes having a value of 150% of SMC Fire’s total cash deposits. SMC Fire may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. SMC Fire, however, has not waived the collateralization requirements.

SMC Fire follows the practice of pooling cash and investments of all funds. Interest income earned on pooled cash and investments is allocated to the various funds based on the average monthly cash and investment balances.

B. Investments

Under the provisions of SMC Fire’s investment policy, and in accordance with the Code, the following investments are authorized:

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer |
|--|---------------------|---------------------------------------|--|
| Local Agency Investment Fund | N/A | None | \$75 Million |
| U.S. Treasury Obligations | 5 years | None | None |
| U.S. Agency and U.S. Government Sponsored Enterprise Securities | 5 years | 70% | 40% |

C. Risk Disclosures

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the market value of an investment. Generally, the longer the maturity, the greater the sensitivity its market value is to changes in market interest rates. As a means of limiting its exposure to market value losses arising from rising interest rates, SMC Fire’s investment policy provides that final maturities of securities cannot exceed five years. Specific maturities of investments depend on liquidity needs.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 2 – Cash and Investments (Continued)

C. Risk Disclosures (Continued)

As of June 30, 2022, SMC Fire had the following investments and maturities:

| <u>Investments</u> | <u>Minimum Rating Required</u> | <u>Fair Value</u> | <u>Maturity 12 Months or Less</u> |
|-------------------------------------|--|-----------------------|---|
| Investments: | | | |
| Local Agency Investment Fund (LAIF) | NA | \$ 7,299,975 | \$ 7,299,975 |
| Total Investments | | <u>\$ 7,299,975</u> | <u>\$ 7,299,975</u> |

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organization. As of June 30, 2022, SMC Fire had the following investments and ratings.

| <u>Investments</u> | <u>Credit Rating</u> | <u>Value</u> |
|-------------------------------------|----------------------|---------------------|
| Investments: | | |
| Local Agency Investment Fund (LAIF) | Not Rated | \$ 7,299,975 |
| Total Investments | | <u>\$ 7,299,975</u> |

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, SMC Fire’s deposits may not be returned to it. SMC Fire does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State of local governmental units pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. Cash in banks is fully insured by the Federal Depository Insurance Corporation or collateralized, so there is no exposure to custodial credit risk.

Concentration of Credit Risk

The investment policy of SMC Fire contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. SMC Fire’s investment in an external investment pool is exempt from the requirement.

D. Investments in Local Agency Investment Fund

SMC Fire is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. SMC Fire’s investments in LAIF at June 30, 2022 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 2 – Cash and Investments (Continued)

D. Investments in Local Agency Investment Fund (Continued)

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2022, SMC Fire had \$7,299,975 invested in LAIF, which had invested 1.88% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines market value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. SMC Fire's investment in LAIF is reported at amortized cost at June 30, 2022.

Note 3 – Interfund Balances and Transactions

A. Due To/Due From Other Funds

At June 30, 2022, interfund receivables and payables were as follows:

| Receivable Fund | Payable Fund | Amount | Purpose |
|-----------------|--------------------------------------|------------|----------------|
| General Fund | Fire Prevention Special Revenue Fund | \$ 280,076 | Overdrawn Cash |

Current interfund balances arise in the normal course of operations to cover cash shortages and are expected to be repaid shortly after the end of the fiscal year.

B. Transfers

Interfund transfers during the year ended June 30, 2022, consisted of the following:

| Transfers In | Transfers Out | Amount | Purpose |
|--|---------------|------------|---------------------|
| Vehicle & Equipment Replacement Internal Service Fund | General Fund | \$ 117,957 | Capital Acquisition |

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 4 – Capital Assets

Summary of changes in capital assets activity for the year ended June 30, 2022, is shown below:

| | Balance July 1, 2021, as restated | Additions | Deletions | Transfers | Balance June 30, 2022 |
|--|---|--------------|-------------|----------------|--------------------------|
| Capital assets, not being depreciated | | | | | |
| Construction in progress | \$ 2,390,427 | \$ 2,704,793 | \$ - | \$ (2,390,427) | \$ 2,704,793 |
| Total capital assets, not being depreciated | 2,390,427 | 2,704,793 | - | (2,390,427) | 2,704,793 |
| Capital assets, being depreciated | | | | | |
| Machinery & Equipment | 6,618,652 | 144,050 | (25,185) | 2,390,427 | 9,127,944 |
| Total capital assets, being depreciated | 6,618,652 | 144,050 | (25,185) | 2,390,427 | 9,127,944 |
| Less: accumulated depreciation: | | | | | |
| Machinery & Equipment | (1,563,005) | (689,406) | 7,579 | - | (2,244,832) |
| Total accumulated depreciation | (1,563,005) | (689,406) | 7,579 | - | (2,244,832) |
| Total capital assets, being depreciated, net | 5,055,647 | (545,356) | (17,606) | 2,390,427 | 6,883,112 |
| Leased assets, being amortized | | | | | |
| Machinery and equipment | 314,484 | - | - | - | 314,484 |
| Total leased assets, being amortized | 314,484 | - | - | - | 314,484 |
| Less: accumulated amortization | | | | | |
| Machinery and equipment | - | (122,664) | - | - | (122,664) |
| Total accumulated amortization | - | (122,664) | - | - | (122,664) |
| Total leased asset, being amortized, net | 314,484 | (122,664) | - | - | 191,820 |
| Total capital assets, net | \$ 7,760,558 | \$ 2,036,773 | \$ (17,606) | \$ - | \$ 9,779,725 |

Depreciation and amortization expense were charged to the functions/programs of the governmental activities as follows:

| | |
|------------------------------------|-------------------|
| Public safety - fire | \$ 737,569 |
| Internal service funds | 74,501 |
| Total depreciation expenses | \$ 812,070 |

Note 5 – Long-Term Debt

A summary of changes in the long-term liabilities of the governmental activities for the year ended June 30, 2022, is as follows:

| | Balance July 1, 2021, as restated | Debt Issued | Debt Retired | Balance June 30, 2022 | Classification | |
|----------------|---|----------------|--------------------|--------------------------|------------------------|------------------------------|
| | | | | | Due within One Year | Due in More Than One Year |
| Leases payable | \$ 258,657 | \$ - | \$ (95,206) | \$ 163,451 | \$ 91,785 | \$ 71,666 |
| Total | \$ 258,657 | \$ - | \$ (95,206) | \$ 163,451 | \$ 91,785 | \$ 71,666 |

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 5 – Long-Term Debt (Continued)

Lease Payable

SMC Fire has entered into leases for machinery and equipment use. The terms of the agreements range from 2 to 3 years. The calculated interest rates used was 3.00%.

Principal and interest payments to maturity are as follows:

| Year Ending June 30, | Principal | Interest | Total |
|-------------------------|-------------------|-----------------|-------------------|
| 2023 | \$ 91,785 | \$ 3,592 | \$ 95,377 |
| 2024 | 71,666 | 996 | 72,662 |
| Total | \$ 163,451 | \$ 4,588 | \$ 168,039 |

Note 6 – Compensated Absences

Summary of changes in compensated absences for the year ended June 30, 2022 is as follows:

| | Balance | | | Balance June 30, 2022 | Classification | |
|----------------------|---------------------|---------------------|-----------------------|--------------------------|------------------------|------------------------------|
| | July 1, 2021 | Additions | Deletions | | Due within One Year | Due in More Than One Year |
| Compensated absences | \$ 3,053,064 | \$ 1,547,456 | \$ (1,940,774) | \$ 2,659,746 | \$ 851,119 | \$ 1,808,627 |
| Total | \$ 3,053,064 | \$ 1,547,456 | \$ (1,940,774) | \$ 2,659,746 | \$ 851,119 | \$ 1,808,627 |

SMC Fire’s liability for vested and unpaid compensated absences (accrued vacation, sick time, comp time, and annual leave) has been accrued and amounts to \$2,659,746 at June 30, 2022. The amount due within one year of \$851,119 represents the estimated amount for anticipated retirees. SMC Fire primarily uses the General Fund to liquidate the liability for compensated absences for governmental funds.

Note 7 – Risk Management

A. General Liability

SMC Fire maintains occurrence-basis commercial insurance coverage for both general liability and workers’ compensation. The general liability insurance covers up to \$1 million per occurrence and \$10 million annual aggregate with excess liability of \$10 million per occurrence and \$20 million aggregate. The workers’ compensation insurance covers up to \$50 million per occurrence.

B. Claims Activity

SMC Fire’s claims activity is recorded in its Worker’s Compensation and Comprehensive Liability Internal Service Fund. Estimated liabilities are recorded when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The claims during the fiscal year ended June 20, 2022 were covered by the insurance policies.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 8 – Pension Plans

A. General Information about the Pension Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. SMC Fire sponsors eleven rate plans. Benefit provisions under the Plan are established by State statute and SMC Fire resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

Employees Covered by Benefit Terms

At June 30, 2020, measurement date, the following members were covered by the benefit terms for each Plan:

| | Miscellaneous Plans | Safety Plans |
|--------------------------|------------------------|-----------------|
| Active | 10 | 135 |
| Transferred or separated | 5 | 7 |
| Retired | 1 | 9 |
| Total | 16 | 151 |

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Safety members with five years or more of total service are eligible to retire at age 50. Miscellaneous members with five years or more of total service are eligible to retire at age 50, with exception of those that fall under the 2% at 62 formula, who are eligible to retire at age 52. Those that retire before the “normal retirement age” listed in their formula will receive statutorily reduced benefits. All members are eligible for non-industrial disability benefits after five years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 8 – Pension Plans (Continued)

A. General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

The rate plan provisions and benefits in effect at June 30, 2022, are summarized below:

For transferred employees from member agencies

| | Classic Misc - San Mateo Tier 1 | Classic Misc - San Mateo Tier 2 | Classic Safety - Belmont Tier 1 | Classic Safety - Belmont Tier 2 |
|--------------------------------------|--|--------------------------------------|--------------------------------------|------------------------------------|
| Benefit formula | 2% at age 55 | 2% at age 55 | 3% at age 55 | 2% at age 50 |
| Benefit vesting schedule | 5 years service | 5 years service | 5 years service | 5 years service |
| Benefit payments | Monthly for life | Monthly for life | Monthly for life | Monthly for life |
| Retirement age | 50 | 50 | 50 | 50 |
| Required employee contribution rates | 7.000% | 7.000% | 9.000% | 9.000% |
| Required employer contribution rates | 10.880% | 10.340% | 20.640% | 18.190% |
| Final Average Compensation Period | 1 year | 3 years | 1 year | 3 years |
| | Classic Safety - Foster City Tier 1 | Classic Safety - San Mateo Tier 1 | Classic Safety - San Mateo Tier 2 | |
| Benefit formula | 3% at age 50 | 3% at age 50 | 3% at age 55 | |
| Benefit vesting schedule | 5 years service | 5 years service | 5 years service | |
| Benefit payments | Monthly for life | Monthly for life | Monthly for life | |
| Retirement age | 50 | 50 - 55 | 50 - 57 | |
| Required employee contribution rates | 9.000% | 9.000% | 9.000% | |
| Required employer contribution rates | 22.480% | 23.710% | 20.640% | |
| Final Average Compensation Period | 3 years | 1 year | 3 years | |

For new employees hired after January 13, 2019

| | Classic - Misc | PEPRA - Misc | Classic - Safety | PEPRA - Safety |
|--------------------------------------|------------------|------------------|------------------|------------------|
| Benefit formula | 2% at age 62 | 2% at age 62 | 2.7% at age 57 | 2.7% at age 57 |
| Benefit vesting schedule | 5 years service | 5 years service | 5 years service | 5 years service |
| Benefit payments | Monthly for life | Monthly for life | Monthly for life | Monthly for life |
| Retirement age | 52 | 52 | 50 | 50 |
| Required employee contribution rates | 6.750% | 6.750% | 13.000% | 13.000% |
| Required employer contribution rates | 7.590% | 7.590% | 13.130% | 13.130% |
| Final Average Compensation Period | 3 years | 3 years | 3 years | 3 years |

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an actuarial basis, annually and is effective on July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. SMC Fire is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 8 – Pension Plans (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2021 total pension liability was based on the following actuarial methods and assumptions:

| | |
|-----------------------------------|---|
| Actuarial Cost Method | Entry Age Normal in accordance with the requirement of GASB Statement No. 68 |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Inflation | 2.50% |
| Salary Increases | Varies by Entry Age and Service |
| Mortality Rate Table ¹ | Derived using CalPERS' Membership Data for all Funds |
| Post Retirement Benefit Increase | Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |

¹The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website at www.calpers.ca.gov under Forms and Publications.

Change of Assumption

There were no changes of assumptions at the June 30, 2020 valuation date.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return. (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 8 – Pension Plans (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Long-Term Expected Rate of Return (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

| Asset Class ¹ | Assumed Asset Allocation | Real Return Years 1-10 ² | Real Return Years 11+ ³ |
|--------------------------|--------------------------|-------------------------------------|------------------------------------|
| Public Equity | 50.00% | 4.80% | 5.98% |
| Fixed Income | 28.00% | 1.00% | 2.62% |
| Inflation Assets | 0.00% | 0.77% | 1.81% |
| Private Equity | 8.00% | 6.30% | 7.23% |
| Real Assets | 13.00% | 3.75% | 4.93% |
| Liquidity | 1.00% | 0.00% | -0.92% |

¹In the CalPERS' ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

²An expected inflation of 2.00% used for this period

³An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents SMC Fire's proportionate share of the net pension liability for each Plan type, calculated using the discount rate for each Plan, as well as what SMC Fire's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

| | Plan's Aggregate Net Pension Liability/(Asset) | | |
|---------------------|--|------------------|----------------|
| | Discount Rate | Current Discount | Discount Rate |
| | - 1% (6.15%) | Rate (7.15%) | + 1% (8.15%) |
| Miscellaneous Plans | \$ (4,695) | \$ (43,971) | \$ (76,440) |
| Safety Plans | \$ (178,678) | \$ (1,752,934) | \$ (3,045,990) |

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 8 – Pension Plans (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the plan’s proportionate share of the risk pool collective net pension liability over the measurement period:

| | Increase (Decrease) | | |
|--|----------------------------|---------------------------|----------------------------------|
| | Total Pension Liability | Fiduciary Net Position | Net Pension Liability/(Asset) |
| Miscellaneous Plan: | | | |
| Balance at: 6/30/20 (Valuation date) | \$ 88,926 | \$ 89,684 | \$ (758) |
| Balance at: 6/30/21 (Measurement date) | 297,472 | 341,443 | (43,971) |
| Net Changes during 2020-2021 | 208,546 | 251,759 | (43,213) |
| Safety Plan: | | | |
| Balance at: 6/30/20 (Valuation date) | \$ 3,283,680 | \$ 3,272,497 | \$ 11,183 |
| Balance at: 6/30/21 (Measurement date) | 11,695,057 | 13,447,991 | (1,752,934) |
| Net Changes during 2020-2021 | 8,411,377 | 10,175,494 | (1,764,117) |

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan’s proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2020). The risk pool’s fiduciary net position (“FNP”) subtracted from its total pension liability (“TPL”) determines the net pension liability (“NPL”) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2021). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool’s FNP at the measurement date denotes the aggregate risk pool’s FNP at June 30, 2021 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2020-21).
- (3) The individual plans’ TPL, FNP, and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan’s individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool’s total TPL and FNP, respectively.
- (5) The plans’ TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan’s FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plans’ NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 8 – Pension Plans (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

SMC Fire’s proportionate share of the net pension liability as of the measurement dates of June 30, 2020 and 2021, were as follows:

| | Miscellaneous Plan | Safety Plan |
|---|-----------------------|----------------|
| Proportion June 30, 2020 (Measurement date) | -0.000018% | 0.000168% |
| Proportion June 30, 2021 (Measurement date) | -0.002316% | -0.049948% |
| Change - Increase (Decrease) | -0.002298% | -0.050116% |

For the year ended June 30, 2022, SMC Fire recognized pension expense in the amounts of \$34,736 and \$226,512, for the Miscellaneous plans and Safety plans, respectively.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The Expected Average Remaining Service Lifetime (“EARSL”) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for risk pool for the 2020-21 measurement period is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired).

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 8 – Pension Plans (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

At June 30, 2022, SMC Fire reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Miscellaneous Plans | | Safety Plans | |
|---|---|--|---|--|
| | Deferred outflows of Resources | Deferred inflows of Resources | Deferred outflows of Resources | Deferred inflows of Resources |
| Contributions made after measurement date | \$ 66,317 | \$ - | \$ 4,278,297 | \$ - |
| Difference between actual and expected experience | - | (4,931) | - | (299,487) |
| Difference between projected and actual earning on pension plan investments | 38,384 | - | 1,043,332 | - |
| Adjustment due to differences in proportions | 8,414 | - | 461,242 | - |
| Difference between Employer's actual contributions and proportionate share of contributions | 83,555 | - | 4,539,524 | - |
| Total | \$ 196,670 | \$ (4,931) | \$ 10,322,395 | \$ (299,487) |
| | Total | | | |
| | Deferred outflows of Resources | Deferred inflows of Resources | | |
| Contributions made after measurement date | \$ 4,344,614 | \$ - | | |
| Difference between actual and expected experience | - | (304,418) | | |
| Difference between projected and actual earning on pension plan investments | 1,081,716 | - | | |
| Adjustment due to differences in proportions | 469,656 | - | | |
| Difference between Employer's actual contributions and proportionate share of contributions | 4,623,079 | - | | |
| Total | \$ 10,519,065 | \$ (304,418) | | |

For the Miscellaneous plans and Safety plans, \$66,317 and \$4,278,297, respectively, was reported as deferred outflows of resources related to pensions resulting from SMC Fire's contributions subsequent to the measurement date will be recognized as a reduction of collective the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Measurement Period Ended June 30 | Deferred Outflows/ (Inflows) of Resources | |
|--|--|---------------------|
| | Miscellaneous Plan | Safety Plan |
| 2022 | \$ 47,456 | \$ 2,300,057 |
| 2023 | 44,105 | 2,131,841 |
| 2024 | 23,253 | 1,025,603 |
| 2025 | 10,608 | 287,110 |
| 2026 | - | - |
| Thereafter | - | - |
| Total | \$ 125,422 | \$ 5,744,611 |

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 9 – Other Postemployment Benefits

A. General Information about OPEB

Plan Description

SMC Fire administers a single employer defined benefit post-employment healthcare plan (Plan). Merit employees who retire directly from SMC Fire under CalPERS at the minimum age 50 with at least 5 years of CalPERS service (or disability) are eligible to receive \$160 per month for medical insurance premiums paid to CalPERS. This same benefit may continue to a surviving spouse depending on the retirement plan election.

Eligibility

Membership in the plan consisted of the following at June 30, 2021, the date of the latest actuarial valuation:

| | |
|--------------------------------------|-----|
| Active employees | 145 |
| Transferred and terminated employees | 5 |
| Retired employees and beneficiaries | 6 |
| Total | 156 |

Contributions

The Board will review the funding requirements and policy annually. SMC Fire funds the Plan on a pay as you go basis.

B. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Total OPEB Liability

SMC Fires total OPEB liability was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The total OPEB liability at June 30, 2022 was \$2,835,505.

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | |
|--|---|
| Actuarial Assumptions: | |
| Discount Rate | 2.16% |
| Inflation | 2.50% |
| Aggregate payroll increases | 2.75% |
| Expected long-term investment rate of return | n/a |
| Mortality, Termination, and Disability | CalPERS 2000-2019 Experience Study |
| Mortality Improvement Scale | Modified projected fully generational with Scale MP-2021 |
| Healthcare Trend Rate - Non-Medicare | 6.50% for 2023, decreasing to an ultimate rate of 3.75% in 2076 |
| Healthcare Trend Rate - Medicare | 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076 |
| PEMHCA Minimum Increase | 4.00% annually |

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 9 – Other Postemployment Benefits (Continued)

B. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 2.16% percent. This discount rate is rate is based on the municipal Bond Buyer 20-Bond Index.

Change in the Total OPEB Liability

| | Total OPEB Liability |
|---|-----------------------------|
| Balance at June 30, 2020 (Valuation Date) | \$ 3,323,257 |
| Changes Recognized for the Measurement Period: | |
| Service Cost | 2,256,923 |
| Interest on the total OPEB liability | 122,865 |
| Changes of benefit terms | - |
| Difference between expected and actual experience | (1,603,432) |
| Changes of assumptions | (1,222,789) |
| Contributions from the employer | - |
| Net investment income | - |
| Administrative expenses | - |
| Benefit payments | (41,319) |
| Net Changes during July 1, 2020 to June 30, 2021 | (487,752) |
| Balance at June 30, 2021 (Measurement Date) | \$ 2,835,505 |

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of SMC Fire, as well as what SMC Fire’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current discount rate:

| Plan's Total OPEB Liability | | |
|------------------------------------|----------------------------------|-------------------------------|
| Discount Rate - 1% (1.16%) | Current Discount Rate (2.16%) | Discount Rate + 1% (3.16%) |
| \$ 3,448,311 | \$ 2,835,505 | \$ 2,367,580 |

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of SMC Fire, as well as what SMC Fire’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| Plan's Total OPEB Liability | | |
|------------------------------------|--------------|--------------|
| Healthcare Cost | | |
| -1% | Trend Rates | 1% |
| \$ 2,255,947 | \$ 2,835,505 | \$ 3,625,501 |

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 9 – Other Postemployment Benefits (Continued)

B. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, SMC Fire recognized OPEB expense of \$2,193,891. At June 30, 2022, SMC Fire reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred outflows of Resources | Deferred inflows of Resources |
|--|---|--|
| Employer contributions made subsequent to the measurement date | \$ 18,950 | \$ - |
| Difference between expected and actual experience | - | (1,464,003) |
| Changes of assumptions | 584,635 | (1,116,460) |
| Total | \$ 603,585 | \$ (2,580,463) |

The gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 11.2 years, which was determined as of June 30, 2021, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

Amount reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

| Measurement Period Ended June 30 | Deferred Outflows/ (Inflows) of Resources |
|-------------------------------------|--|
| 2022 | \$ (186,147) |
| 2023 | (186,147) |
| 2024 | (186,147) |
| 2025 | (186,147) |
| 2026 | (186,147) |
| Thereafter | (1,065,093) |
| | \$ (1,995,828) |

Note 10 – Other Required Disclosures

Expenditures Exceeding Appropriations

For the year ended June 30, 2022, expenditures exceeded appropriations in the following funds:

| Fund | Excess Expenditures over Appropriations |
|--------------|--|
| General Fund | \$ 302,822 |

San Mateo Consolidated Fire Department
Notes to the Basic Financial Statements (Continued)
For the Year Ended June 30, 2022

Note 11 – Classification of Fund Balances

SMC Fire classifies fund balances, as shown on the *Balance Sheet – Governmental Funds*, as follows as of June 30, 2022:

| | General Fund | Fire Prevention Special Revenue Fund | Total |
|--------------------------------------|-------------------|--|-------------------|
| Nonspendable | | | |
| Prepaid items | \$ 30,607 | \$ 9,667 | \$ 40,274 |
| Total nonspendable | 30,607 | 9,667 | 40,274 |
| Committed | | | |
| Fire prevention inspection and other | - | 295,462 | 295,462 |
| Total committed | - | 295,462 | 295,462 |
| Unassigned | 519,615 | - | 519,615 |
| Total fund balances | \$ 550,222 | \$ 305,129 | \$ 855,351 |

Note 12 – Prior Period Adjustment

The beginning net position at July 1, 2021 of the Government-Wide Financial Statements was restated as follows:

| | Governmental Activities |
|---|----------------------------|
| Net position, as previously reported, at July 1, 2021 | \$ 18,091,343 |
| To implement GASB 87 Leases | 55,827 |
| Net position at July 1, 2021, as restated | <u>\$ 18,147,170</u> |

Note 13 – Commitments and Contingencies

A. Commitments

SMC Fire had several outstanding or planned construction and other projects as of June 30, 2022.

B. Litigation

SMC Fire is presently involved in certain matters of litigation that have risen in the normal course of conducting SMC Fire’s business. SMC Fire management believes, based upon consultation with SMC Fire’s Attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on SMC Fire. Additionally, SMC Fire’s management believes that SMC Fire’s insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

C. Federal and State Grant Programs

SMC Fire participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit act as amended. Accordingly, SMC Fire’s compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although SMC Fire anticipates such amounts, if any, will be immaterial.

DRAFT 10.5.2022

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT 10.5.2022

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**San Mateo Consolidated Fire Department
Required Supplementary Information (Unaudited)
Budgetary Information
For the Year Ended June 30, 2022**

Budgetary Information

A. Budgetary Control and Budgetary Accounting

Budgets are adopted annually for the General Fund and Fire Prevention Fund. The Budget is adopted by the Fire Board (Board) and can be amended only by the Board.

An annual operating budget is adopted by the Board on or before June 30. The operating budget may be reallocated among programs, but expenditures may not exceed budgeted appropriations each year without Board acknowledgment and approval.

B. Encumbrances and Budgetary Financial Statements

SMC Fire's budget, and the accompanying budgetary financial statements, are prepared using encumbrance accounting. Encumbrance accounting requires that purchase orders, contracts, and other commitments for the expenditure of monies be recorded as expenditures in order to reserve that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of formal budgetary integration in all budgeted funds. Encumbrances outstanding at year-end are reported as expenditures in the budgetary financial statements.

Unencumbered operating appropriations lapse at year-end.

San Mateo Consolidated Fire Department
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – General Fund
For the Year Ended June 30, 2022

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Favorable/ (Unfavorable) |
|---|--------------------|---------------------|-------------------|--|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental: | | | | |
| Contributions from City of Belmont | \$ 8,405,749 | \$ 8,405,749 | \$ 8,405,749 | \$ - |
| Contributions from City of Foster City | 8,405,749 | 8,405,749 | 8,405,749 | - |
| Contributions from City of San Mateo | 25,217,246 | 25,217,246 | 25,217,246 | - |
| Grants and other intergovernmental | 933,051 | 3,033,051 | 3,268,180 | 235,129 |
| Charges for services | 11,000 | 11,000 | 391 | (10,609) |
| Other revenue | 50,000 | 50,000 | 76,415 | 26,415 |
| Total revenues | <u>43,022,795</u> | <u>45,122,795</u> | <u>45,373,730</u> | <u>250,935</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Personnel costs | 37,983,300 | 40,783,300 | 40,790,326 | (7,026) |
| Materials and services | 5,061,165 | 5,081,165 | 5,275,297 | (194,132) |
| Debt service: | | | | |
| Principal | - | - | 95,206 | (95,206) |
| Interest and fiscal charges | - | - | 6,458 | (6,458) |
| Total expenditures | <u>43,044,465</u> | <u>45,864,465</u> | <u>46,167,287</u> | <u>(302,822)</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>(21,670)</u> | <u>(741,670)</u> | <u>(793,557)</u> | <u>(51,887)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers out | - | (117,957) | (117,957) | - |
| Total other financing sources (uses) | <u>-</u> | <u>(117,957)</u> | <u>(117,957)</u> | <u>-</u> |
| Net change in fund balance | <u>\$ (21,670)</u> | <u>\$ (859,627)</u> | <u>(911,514)</u> | <u>\$ (51,887)</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | 1,461,736 | |
| End of year | | | <u>\$ 550,222</u> | |

San Mateo Consolidated Fire Department
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – Fire Prevention Special Revenue Fund
For the Year Ended June 30, 2022

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Favorable/ (Unfavorable) |
|------------------------------------|-------------------|---------------------|-------------------|--|
| | Original | Final | | |
| REVENUES: | | | | |
| Intergovernmental: | | | | |
| Grants and other intergovernmental | \$ 78,952 | \$ 78,952 | \$ 7,072 | \$ (71,880) |
| Charges for services | 2,525,323 | 2,525,323 | 2,711,808 | 186,485 |
| Other revenue | - | - | 14,111 | 14,111 |
| Total revenues | <u>2,604,275</u> | <u>2,604,275</u> | <u>2,732,991</u> | <u>128,716</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Personnel costs | 1,580,788 | 1,790,788 | 1,449,074 | 341,714 |
| Materials and services | 389,672 | 389,672 | 350,596 | 39,076 |
| Payments to other agencies | 642,983 | 642,983 | 642,983 | - |
| Miscellaneous | - | - | 211,387 | (211,387) |
| Total expenditures | <u>2,613,443</u> | <u>2,823,443</u> | <u>2,654,040</u> | <u>169,403</u> |
| Net change in fund balance | <u>\$ (9,168)</u> | <u>\$ (219,168)</u> | 78,951 | <u>\$ 298,119</u> |
| FUND BALANCE: | | | | |
| Beginning of year | | | 226,178 | |
| End of year | | | <u>\$ 305,129</u> | |

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San Mateo Consolidated Fire Department
Required Supplementary Information (Unaudited) (Continued)
Schedules of SMC Fire's Proportionate Share of the Net Pension Liability (Asset) and Related Ratios
For the Year Ended June 30, 2022

Miscellaneous Plans

| Measurement period, year ended | <u>6/30/2021</u> | <u>6/30/2020</u> | <u>6/30/2019</u> | <u>6/30/2017</u> | <u>6/30/2016</u> | <u>6/30/2015</u> | <u>6/30/2014</u> ¹ |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Plan's proportion of the net pension liability | -0.002316% | -0.000018% | n/a | n/a | n/a | n/a | n/a |
| Plan's proportionate share of the net pension liability (asset) | \$ (43,971) | \$ (758) | n/a | n/a | n/a | n/a | n/a |
| Plan's covered payroll | \$ 918,326 | \$ 891,579 | \$ 340,208 | n/a | n/a | n/a | n/a |
| Plan's proportionate share of the net pension liability (asset) as a percentage of covered payroll | -4.79% | -0.09% | n/a | n/a | n/a | n/a | n/a |
| Plan's fiduciary net position | \$ 341,443 | \$ 89,684 | n/a | n/a | n/a | n/a | n/a |
| Plan's fiduciary net position as a percentage of the total pension liability (asset) | -12.88% | -0.85% | n/a | n/a | n/a | n/a | n/a |
| Plan's proportionate share of aggregate employer contributions | \$ 79,561 | \$ 78,522 | \$ 29,267 | n/a | n/a | n/a | n/a |

¹ Information only presented from the implementation year
n/a - information is not available, as the Department started their operation in January 2019

Safety Plans

| Measurement period, year ended | <u>6/30/2021</u> | <u>6/30/2020</u> | <u>6/30/2019</u> | <u>6/30/2017</u> | <u>6/30/2016</u> | <u>6/30/2015</u> | <u>6/30/2014</u> ¹ |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Plan's proportion of the net pension liability | -0.049948% | 0.000168% | n/a | n/a | n/a | n/a | n/a |
| Plan's proportionate share of the net pension liability (asset) | \$ (1,752,934) | \$ 11,183 | n/a | n/a | n/a | n/a | n/a |
| Plan's covered payroll | \$ 20,440,407 | \$ 19,845,055 | \$ 18,507,379 | n/a | n/a | n/a | n/a |
| Plan's proportionate share of the net pension liability (asset) as a percentage of covered payroll | -8.58% | 0.06% | n/a | n/a | n/a | n/a | n/a |
| Plan's fiduciary net position | \$ 13,447,991 | \$ 3,272,497 | n/a | n/a | n/a | n/a | n/a |
| Plan's fiduciary net position as a percentage of the total pension liability (asset) | -13.03% | 0.34% | n/a | n/a | n/a | n/a | n/a |
| Plan's proportionate share of aggregate employer contributions | \$ 4,403,851 | \$ 4,075,340 | \$ 1,695,816 | n/a | n/a | n/a | n/a |

¹ Information only presented from the implementation year
n/a - information is not available, as the Department started their operation in January 2019

San Mateo Consolidated Fire Department
Required Supplementary Information (Unaudited) (Continued)
Schedules of Contributions - Pension
For the Year Ended June 30, 2022

Miscellaneous Plans

| Fiscal Year: | 2021-22 | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 ¹ |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| Contractually determined contribution (actuarially determined) | \$ 66,317 | \$ 79,561 | \$ 78,522 | \$ 29,267 | n/a | n/a | n/a | n/a |
| Contributions in relation to the actuarially determined contributions | (66,317) | (79,561) | (78,522) | (29,267) | n/a | n/a | n/a | n/a |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Covered payroll | \$ 870,003 | \$ 918,326 | \$ 891,579 | \$ 340,208 | n/a | n/a | n/a | n/a |
| Contributions as a percentage of covered payroll | 7.62% | 8.66% | 8.81% | 8.60% | n/a | n/a | n/a | n/a |

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2022 were derived from the June 30, 2020 funding valuation report.

| | |
|----------------------------|---|
| Actuarial cost method | Entry Age Normal |
| Amortization method/period | For details, see June 30, 2020 Funding Valuation Report |
| Asset valuation method | Actuarial Value of Assets. For details, see June 30, 2020 Funding Valuation Report. |
| Inflation | 2.50% |
| Salary increases | Varies by entry age and service |
| Payroll growth | 2.750% |
| Investment rate of return | 7.00% net of pension plan investment and administrative expenses. |
| Retirement age | The probabilities of retirement are based on the 2016 CalPERS Experience Study for the period from 1997 and 2011. |
| Mortality | The probabilities of mortality are based on the 2016 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries. |

¹ Information only presented from the implementation year
n/a - information is not available, as the Department started their operation in January 2019

**San Mateo Consolidated Fire Department
Required Supplementary Information (Unaudited) (Continued)
Schedules of Contributions – Pension (Continued)
For the Year Ended June 30, 2022**

| Safety Plans | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------|
| Fiscal Year: | <u>2021-22</u> | <u>2020-21</u> | <u>2019-20</u> | <u>2018-19</u> | <u>2017-18</u> | <u>2016-17</u> | <u>2015-16</u> | <u>2014-15¹</u> |
| Contractually determined contribution (actuarially determined) | \$ 4,278,297 | \$ 4,403,851 | \$ 4,075,340 | \$ 1,695,816 | n/a | n/a | n/a | n/a |
| Contributions in relation to the actuarially determined contributions | (4,278,297) | (4,403,851) | (4,075,340) | (1,695,816) | n/a | n/a | n/a | n/a |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Covered payroll | \$ 22,736,992 | \$ 20,440,407 | \$ 19,845,055 | \$ 18,507,379 | n/a | n/a | n/a | n/a |
| Contributions as a percentage of covered payroll | 18.82% | 21.54% | 20.54% | 9.16% | n/a | n/a | n/a | n/a |

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2022 were derived from the June 30, 2020 funding valuation report.

Actuarial cost method Entry Age Normal

Amortization method/period For details, see June 30, 2020 Funding Valuation Report

Asset valuation method Actuarial Value of Assets. For details, see June 30, 2020 Funding Valuation Report.

Inflation 2.50%

Salary increases Varies by entry age and service

Payroll growth 2.750%

Investment rate of return 7.00% net of pension plan investment and administrative expenses.

Retirement age The probabilities of retirement are based on the 2016 CalPERS Experience Study for the period from 1997 and 2011.

Mortality The probabilities of mortality are based on the 2016 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

¹ Information only presented from the implementation year

n/a - information is not available, as the Department started their operation in January 2019

San Mateo Consolidated Fire Department
Required Supplementary Information (Unaudited) (Continued)
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

| Measurement period, year ending: | <u>6/30/2021</u> | <u>6/30/2020</u> | <u>6/30/2019</u> | <u>1/13/2019¹</u> |
|--|---------------------|---------------------|-------------------|------------------------------|
| Total OPEB liability | | | | |
| Service cost | \$ 2,256,923 | \$ 1,970,092 | \$ 542,698 | \$ - |
| Interest | 122,865 | 90,609 | 10,492 | - |
| Changes of benefit terms | | | - | |
| Differences between expected and actual experience | (1,603,432) | - | - | - |
| Changes of assumptions | (1,222,789) | 643,809 | 65,557 | - |
| Benefit payments, including refunds of member contributions | (41,319) | - | - | - |
| Net change in total OPEB liability | <u>(487,752)</u> | <u>2,704,510</u> | <u>618,747</u> | <u>-</u> |
| Total OPEB liability - beginning | <u>3,323,257</u> | <u>618,747</u> | <u>-</u> | <u>-</u> |
| Total OPEB liability - ending (a) | <u>\$ 2,835,505</u> | <u>\$ 3,323,257</u> | <u>\$ 618,747</u> | <u>\$ -</u> |
| OPEB fiduciary net position | | | | |
| Contributions - employer | \$ 41,319 | \$ - | \$ - | \$ - |
| Net investment income | - | - | - | - |
| Benefit payments, including refunds of member contributions | (41,319) | - | - | - |
| Administrative expense | - | - | - | - |
| Net change in plan fiduciary net position | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Plan fiduciary net position - beginning | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Plan fiduciary net position - ending (b) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Plan net OPEB liability - ending (a) - (b) | <u>\$ 2,835,505</u> | <u>\$ 3,323,257</u> | <u>\$ 618,747</u> | <u>\$ -</u> |
| Plan fiduciary net position as a percentage of the total OPEB liability | 0.00% | 0.00% | 0.00% | n/a |
| Covered-employee payroll | \$ 29,447,000 | \$ 29,452,031 | \$ 26,552,435 | n/a |
| Plan net OPEB liability as a percentage of covered-employee payroll | 9.63% | 11.28% | 2.33% | n/a |

¹ Information only presented from the implementation year

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SUPPLEMENTARY INFORMATION

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Internal Service Funds

Benefits and Dental Fund - This fund is used to account for SMC Fire's charges for expenditures relating to the employee benefits other than those accounted for in the Workers' Compensation and Comprehensive Liability Insurance Fund.

Vehicle & Equipment Replacement Fund - This fund is used to account for SMC Fire's charges to for acquisition of vehicles, equipment, and fire engines.

Workers' Compensation and Comprehensive Liability Insurance Fund - This fund is used to account for all workers' compensation activities, and general liability transactions.

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San Mateo Consolidated Fire Department
Combining Statement of Net Position
All Internal Service Funds
June 30, 2022

| | Vehicle & Equipment Replacement Fund | Benefit & Dental Fund | Workers' Comp & Comprehensive Liability Fund | Total |
|------------------------------|--|--------------------------|--|----------------------|
| ASSETS | | | | |
| Current assets: | | | | |
| Cash and investments | \$ 2,086,691 | \$ 2,799,666 | \$ 2,111,647 | \$ 6,998,004 |
| Total current assets | <u>2,086,691</u> | <u>2,799,666</u> | <u>2,111,647</u> | <u>6,998,004</u> |
| Noncurrent assets: | | | | |
| Capital assets: | | | | |
| Non-depreciable | 2,704,793 | - | - | 2,704,793 |
| Depreciable, net | 2,747,070 | - | - | 2,747,070 |
| Total capital assets | <u>5,451,863</u> | <u>-</u> | <u>-</u> | <u>5,451,863</u> |
| Total noncurrent assets | <u>5,451,863</u> | <u>-</u> | <u>-</u> | <u>5,451,863</u> |
| Total assets | <u>7,538,554</u> | <u>2,799,666</u> | <u>2,111,647</u> | <u>12,449,867</u> |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable | 36,021 | 15,379 | 524 | 51,924 |
| Total current liabilities | <u>36,021</u> | <u>15,379</u> | <u>524</u> | <u>51,924</u> |
| Total liabilities | <u>36,021</u> | <u>15,379</u> | <u>524</u> | <u>51,924</u> |
| NET POSITION | | | | |
| Investment in capital assets | 5,451,863 | - | - | 5,451,863 |
| Unrestricted | 2,050,670 | 2,784,287 | 2,111,123 | 6,946,080 |
| Total net position | <u>\$ 7,502,533</u> | <u>\$ 2,784,287</u> | <u>\$ 2,111,123</u> | <u>\$ 12,397,943</u> |

San Mateo Consolidated Fire Department
Combining Statement of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
For the Year Ended June 30, 2022

| | Vehicle & Equipment Replacement Fund | Benefit & Dental Fund | Workers' Comp & Comprehensive Liability Fund | Total |
|---|--|--------------------------|--|----------------------|
| OPERATING REVENUES: | | | | |
| Charges for services | \$ 1,110,000 | \$ 8,771,031 | \$ 2,614,327 | \$ 12,495,358 |
| Insurance reimbursement | - | - | 548,293 | 548,293 |
| Total operating revenues | 1,110,000 | 8,771,031 | 3,162,620 | 13,043,651 |
| OPERATING EXPENSES: | | | | |
| Personnel costs | - | 4,668,732 | 2,364,075 | 7,032,807 |
| Materials and services | 197,144 | 3,356,949 | 141,721 | 3,695,814 |
| Depreciation | 74,501 | - | - | 74,501 |
| Total operating expenses | 271,645 | 8,025,681 | 2,505,796 | 10,803,122 |
| OPERATING INCOME (LOSS) | 838,355 | 745,350 | 656,824 | 2,240,529 |
| NONOPERATING REVENUES (EXPENSES): | | | | |
| Interest income | (18,610) | - | (5,675) | (24,285) |
| Total nonoperating revenues (expenses) | (18,610) | - | (5,675) | (24,285) |
| INCOME (LOSS) | 819,745 | 745,350 | 651,149 | 2,216,244 |
| TRANSFERS: | | | | |
| Transfers in | 117,957 | - | - | 117,957 |
| Total transfers | 117,957 | - | - | 117,957 |
| Changes in net position | 937,702 | 745,350 | 651,149 | 2,334,201 |
| NET POSITION: | | | | |
| Beginning of year | 6,564,831 | 2,038,937 | 1,459,974 | 10,063,742 |
| End of year | <u>\$ 7,502,533</u> | <u>\$ 2,784,287</u> | <u>\$ 2,111,123</u> | <u>\$ 12,397,943</u> |

San Mateo Consolidated Fire Department
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended June 30, 2022

| | Vehicle & Equipment Replacement Fund | Benefit & Dental Fund | Workers' Comp & Comprehensive Liability Fund | Total |
|--|--|--------------------------|--|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from interfund services provided | \$ 1,110,000 | \$ 8,771,031 | \$ 2,614,327 | \$ 12,495,358 |
| Cash received from insurance reimbursements | - | - | 548,293 | 548,293 |
| Cash payments to employees for services | - | (4,668,732) | (2,364,075) | (7,032,807) |
| Cash payments to suppliers for goods and services | (218,441) | (3,351,724) | (141,383) | (3,711,548) |
| Net cash provided by operating activities | 891,559 | 750,575 | 657,162 | 2,299,296 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Transfers from other funds | 117,957 | - | - | 117,957 |
| Net cash provided by noncapital financing activities | 117,957 | - | - | 117,957 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition of capital assets, net | (2,704,793) | - | - | (2,704,793) |
| Net cash (used in) capital and related financing activities | (2,704,793) | - | - | (2,704,793) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest income | (18,610) | - | (5,675) | (24,285) |
| Net cash (used in) investing activities | (18,610) | - | (5,675) | (24,285) |
| Net change in cash and cash equivalents | (1,713,887) | 750,575 | 651,487 | (311,825) |
| CASH AND CASH EQUIVALENTS: | | | | |
| Beginning of year | 3,800,578 | 2,049,091 | 1,460,160 | 7,309,829 |
| End of year | <u>\$ 2,086,691</u> | <u>\$ 2,799,666</u> | <u>\$ 2,111,647</u> | <u>\$ 6,998,004</u> |

(Continued)

**San Mateo Consolidated Fire Department
Combining Statement of Cash Flows (Continued)
All Internal Service Funds
For the Year Ended June 30, 2022**

| | Vehicle & Equipment Replacement Fund | Benefit & Dental Fund | Workers' Comp & Comprehensive Liability Fund | Total |
|---|--|--------------------------|--|---------------------|
| RECONCILIATION OF OPERATING INCOME | | | | |
| TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | | | |
| Operating income | \$ 838,355 | \$ 745,350 | \$ 656,824 | \$ 2,240,529 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | |
| Depreciation | 74,501 | - | - | 74,501 |
| Changes in operating assets and liabilities: | | | | |
| Accounts payable | (21,297) | 5,225 | 338 | (15,734) |
| Total adjustments | 53,204 | 5,225 | 338 | 58,767 |
| Net cash provided by operating activities | \$ 891,559 | \$ 750,575 | \$ 657,162 | \$ 2,299,296 |

(Concluded)

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditors' Report

To the Honorable Chair and Members of the Board
of the San Mateo Consolidated Fire Department
Foster City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Mateo Consolidated Fire Department ("SMC Fire"), as of and for the year ended June 30, 2022, and the related notes to the basic financial statements, which collectively comprise SMC Fire's basic financial statements, and have issued our report thereon dated October 3, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered SMC Fire's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SMC Fire's internal control. Accordingly, we do not express an opinion on the effectiveness of SMC Fire's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of SMC Fire's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Chair and Members of the Board
of the San Mateo Consolidated Fire Department
Foster City, California
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether SMC Fire's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Walnut Creek, California
October 3, 2022



STAFF REPORT

To: San Mateo Consolidated Fire Department Board of Directors

From: Kent Thrasher, Fire Chief

Meeting Date: October 12, 2022

Subject: **Overtime Assessment & Recommendations**

RECOMMENDATION

Adopt a resolution authorizing the addition of up to six (6) firefighter full-time equivalent (FTE) positions for overtime relief.

BACKGROUND

San Mateo Consolidated Fire Department's (SMC Fire) standard for operations requires the daily staffing of 10 Engine Companies, 2 Truck Companies and 1 Battalion Chief. Engines are staffed with 1 Captain and 2 Firefighters, and Trucks are staffed with 1 Captain and 3 Firefighters. This results in a total required daily staffing of 39 personnel and total staffing across 3 shifts of 117. There are additional Administrative and Training Division positions, but they do not typically require backfill for daily vacancies.

During the development of SMC Fire, a staffing model was created that incorporated using "swing" personnel to backfill daily vacancies for required positions to help offset overtime across the 3 shifts. The number of swing personnel is currently set at 3 per shift, with 1 being a Captain and 2 being Firefighters, for a total of 9 FTEs.

Overtime in the Operations Division falls into a funded or unfunded category. Funded overtime is that which is covered by an external source and is predominantly related to mutual aid responses to assist with wild land firefighting efforts. Unfunded overtime is generated by backfilling for vacation, sick leave, workers compensation cases and vacancies. Unfunded overtime is estimated and forecast through the annual budgeting process.

When daily vacancies occur, the first option is to backfill with one of our swing personnel. Once the swing personnel option is exhausted, vacancies are filled with overtime. The first option for filling overtime is by qualified volunteers. If there are not enough qualified volunteers to fill all available vacancies, personnel are "ordered" to work the vacant shifts, also called "mandatory" overtime.

ANALYSIS

The significant impact of overtime on the budget, along with the time and effort required by staff to backfill vacancies, warrants constant monitoring and assessment. An internal assessment of overtime and staffing since SMC Fire started operations in January of 2019 through July 31, 2022 has identified a consistent trend that staff believes will become problematic if not addressed. The trend relates to a

significant imbalance in the seniority of those volunteering to work overtime. The result is a significant percentage of overtime being worked by a consistent group of our most senior Captains.

This trend is consistent throughout the assessment, validating staff's concerns that our junior Captains and Firefighters are significantly less inclined to work overtime than our most senior employees. This trend appears to be related to generational differences that are being seen consistently throughout the fire service. In general, our younger generation of employees are focused on a lifestyle that favors a work/life balance that is less dependent on overtime than our more senior employees. The following examples from our assessment support staff's concerns:

- Average annual overtime hours available per employee = 544
- Average overtime hours worked by top 10 = 1,254*
- Percentage of total overtime hours worked by top 10 = 22.5%*
- Percentage of total employees represented by top 10 = 8%*
- Average seniority of top 10 = 26.8 years*
- Percent of top 10 that are top step Captains = 87.5%*

* "Top 10" represents those 10 employees that worked the most overtime each year of the assessment.

It is important to note that to ensure fairness, a system based on total number of overtime hours worked is used to determine who receives available overtime. Those with the least amount of accumulated overtime are at the top of the list to receive available overtime. Conversely those with the most overtime hours worked are the last to be offered it.

Staff's concern is that as those senior Captains retire, as forecasted over the next couple years, our ability to fill overtime with volunteers will be significantly reduced. The resulting increase in "mandatory" overtime will have significant negative impacts to the overall health of the organization. In addition to the significant management challenges with daily staffing, excessive mandatory overtime will likely result in increased sick leave use, a reduction in overall job satisfaction, recruitment issues, and could even impact our ability to fully staff our stations.

In addition to our internal assessment, in November of 2021 by request of the Fire Board, an analysis titled "SMC Fire Department Staffing and Overtime Issues" (Attachment B) was provided by Consultant Brian Kelly with Municipal Resource Group (MRG). The analysis of this assessment used an industry accepted staffing model that supports staff's recommendation concluding that a minimum of 2 swing positions should be added to the current 3, providing 5 swing personnel on each shift and a total of 15 FTE's across all 3 shifts.

Retrospectively applying the recommended staffing model would bring the average number of overtime hours available per employee from 544 to 402, a 26% reduction. This model will provide a more manageable balance to staffing resulting in a healthier organization while still providing available overtime for those interested in working it.

To limit training impacts generated by our robust probationary program, staff's recommendation is to increase staffing gradually over the next 12 to 24 months.

FISCAL IMPACT

The fully burdened cost of 6 additional entry level Firefighter FTEs, with 3 being Firefighter Paramedics, will add \$1,109,244 to the operations budget. It is anticipated that the resulting decrease in overtime

based on an average overtime rate and a 2,500 hour offset per new FTE, will be \$1,135,800. Once all 6 FTEs are filled, an overall decrease to the operations budget of \$26,556 is anticipated.

ALTERNATIVES

- A. Take no action
- B. Adopt a resolution authorizing the addition of up to three (3) firefighter full-time equivalent (FTE) positions for overtime relief.

ATTACHMENTS

- A. Resolution
- B. MRG Overtime Assessment

RESOLUTION NO. RES-2022-

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT AUTHORIZING THE ADDITION OF UP TO SIX (6) FIREFIGHTER FULL-TIME EQUIVALENT (FTE) POSITIONS FOR OVERTIME RELIEF

WHEREAS, San Mateo Consolidated Fire Department's (SMC Fire) standard for operations requires the daily staffing of 10 Engine Companies, 2 Truck Companies and 1 Battalion Chief; and,

WHEREAS, SMC Fire's staffing model uses "swing" positions to backfill daily vacancies for required positions to help offset overtime costs; and

WHEREAS, the number of swing personnel is currently set at 3 per shift, with 1 being a Captain and 2 being Firefighters, for a total of 9 FTEs; and,

WHEREAS, an internal assessment and analysis of overtime and staffing has identified a consistent trend in overtime staffing availability that staff believes will become problematic if not addressed; and,

WHEREAS, the availability of overtime staffing can be addressed by adding additional FTEs, which may reduce SMC Fire's overtime costs and promote staffing efficiencies in conducting SMC Fire's operations; and,

WHEREAS, on November 2, 2021 the Board of Directors commissioned a "Department Staffing and Overtime Issues" Analysis from Brian Kelly of MRG that recommended a similar increase in swing personnel; and,

WHEREAS, the fiscal impacts of hiring up to six additional FTEs will be offset by the overtime costs that they will eliminate, enhancing the operational and financial well-being of the Department as identified by Department Staff;

NOW, THEREFORE, the Board of Directors of the San Mateo Consolidated Fire Department resolves as follows:

1. Authorize the addition of up to six (6) firefighter full-time equivalent positions gradually over the next 12-24 months for overtime relief.

PASSED AND ADOPTED as a resolution of the Board of Directors of the San Mateo Consolidated Fire Department at the regular meeting held on the 12th day of October, 2022 , by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Board Secretary

Board President

APPROVED AS TO FORM:

William D. Ross, General Counsel



November 2, 2021

To: Drew Corbett, SMC Fire - Chief Administrative Officer

From: Brian M. Kelly, MRG - Consultant

Regarding: SMC Fire Department Staffing and Overtime issues – Analysis

“Employees should be defined as a resource, rather than a cost” – Peter Drucker 1946

What are the causes of the high overtime expenditures at SMC Fire in recent years? The direct answer is that SMC Fire has not hired enough full-time fire captains and firefighters to fill the anticipated number of hours for normal leave.

Well managed Fire departments strive to have a sufficient number of full-time employees to meet the normal number of vacancies that occur annually in conjunction with a reasonable overtime budget plan. Normal vacancies include authorized leave time for vacations, sick leave, family leave, injury leave and anticipated vacancies and retirements. In addition, there are always unforeseen vacancies, such as, long term injury or illness, unanticipated employee separations, and mutual aid deployments requiring agency personnel to assist other Fire agencies when large fires and disasters occur in other parts of the State. When vacancies cannot be filled because of a lack of personnel, overtime is used to provide the needed qualified personnel to fill those vacancies and maintain the approved level of fire service in the community.

How much overtime a Fire department expends to maintain the required number of personnel to staff their Fire apparatus is a factor of the number of personnel that are hired, trained and available to work. When vacancies occur and there are not enough qualified personnel available to staff the operational positions in the department, members of the Fire department are asked to work overtime. If not enough personnel “volunteer” to work the extra 24-hour shifts, members are ordered to work the extra 24-hour shifts, also call “mandatory” overtime.

The relationship between staffing numbers and overtime is one that is unique to the Fire Service. The Fire service strives to maintain the authorized and prescribed service level of Fire protection, when staffing shortfalls occur the options are to remove the Fire Apparatus from service for that shift, or to hire off-duty personnel to ensure the Fire apparatus remains in service. Taking an Engine out of service reduces the level of Fire and EMS service. Any changes to the service level throughout SMC Fire would require Fire JPA Board action.

Fire agencies always attempt to balance the number of full-time employees and the number of overtime hours needed to be filled by department personnel. It is necessary to backfill for fire personnel who are

off duty for any reason in order to maintain the required number of staffed apparatus to provide fire and rescue services, 24 hours per day – 365 days per year.

In FY 2020/21 there were an unusually high number of workers compensation and long-term sick leave hours requiring more overtime hours to provide the necessary staffing on a daily basis. The number of vacation leave hours taken by personnel in 20/21, although higher than in FY 2019/20, is probably caused by the requirement for personnel to reduce their vacation balances before the end of the year. Many employees deferred taking vacations during the “Covid-19” shut down period.

2021 Fiscal Year

Overtime Hours worked by Firefighters and Fire Captains - Line personnel – combined 120 FTE’s

| | |
|--------------------------|---|
| Normal leave hrs. | 55,520 / 120 = 462 hrs each |
| Strike Team hrs. | 14,300 / 120 = <u>120 hrs each</u> |
| Total | 69,820 / 120 = 582 hrs each |

(Covid – 19 hrs.) 3110 / 120 = 26 hrs. each) not included in evaluation

The total of normal leave taken plus the strike team or deployment related overtime, added 10 additional weeks or 24 additional 24 hour shifts to the workload of all 120 SMC line personnel during FY20/21.

Fire Departments must consider the negative affect of relying on overtime too much. An over-reliance on overtime to back fill for vacancies invariably leads to personnel burnout, increased liability and workers compensation exposure, and emotional stress to members of the work force, and their families. It also can create an expectation that overtime hours will always be available to employees and they begin making financial decisions and living their lives based upon the expected opportunity for overtime pay.

Another dynamic that has recently arisen in the Fire Service, nationwide, is the interest of the younger generation of fire personnel to maintain a work and life balance that meets the needs of their lifestyle. This is not unique to SMC Fire, but it is a reality that must be managed by the leadership of SMC Fire.

As an example, in the past 4 months a newly promoted Fire Captain and a Firefighter who worked for San Mateo Consolidated Fire for only a couple of years resigned their positions. Both of them mentioned work life balance issues as being part of the reasons for their decisions to resign. Specifically, overtime demands were cited as a significant issue, but not the only reason for their decisions to resign.

Unanticipated demand for SMC personnel to respond to major emergencies.

Overtime will always be part of the Fire department staffing plan, especially for unanticipated vacancies, and to up-staff the department during disasters, or potential disasters in our area. Additionally, there are times when SMC Fire is requested to send personnel and apparatus to major fires and other emergencies, as part of the California Mutual Aid System, which is managed by the Governor’s Office of Emergency Services (OES).

The OES managed Master Mutual Aid Agreement, which dates back to WWII, provides for any governmental agency which is a signatory to that agreement to receive assistance from the State and all local government agencies that are signatory to the mutual aid agreement, when the requesting

agency's resources and ability to respond to an emergency occurring within its jurisdiction are overwhelmed. Mutual Aid, in its simplest form, is provided, without cost, from agency to agency and is a day in and day out occurrence throughout the State, and within San Mateo County and the Bay area.

It is vital that all communities and agencies throughout the State of California actively participate in the Mutual Aid system in all its forms, because the day that your community has that major fire, earthquake or other disaster which overwhelms the emergency response capability of your community's emergency response system, that is the day your community will be the recipient of the Mutual Aid system.

In today's world we are dealing with extreme fire behavior throughout the State but especially here in Northern California. When major fires occur in the State that threaten lives and property, State OES requests agencies like SMC Fire to respond apparatus and personnel to assist in the fire attack. In these incidents all overtime costs for personnel are reimbursed, whether the firefighters are assigned to the incident, or working extra hours at SMC fire stations, covering for the fire personnel who are assigned to the incident. All overtime costs related to the response to these major emergencies are fully paid back to SMC by the State, every time it occurs.

But, as with the use of overtime to back fill normal vacancies, the over-reliance on overtime to back fill for vacancies leads to personnel burnout, injuries and increased liability and workers compensation exposure.

How many full-time employees should be maintained and how much overtime should be planned to cover anticipated vacancies?

All line personnel are assigned to a 56-hour work week, which is 2912 hours annually. There are three shifts, referred to as A, B and C shifts, that rotate staffing the fire stations every 48 hours, year-round. The average leave time off per employee assigned to that schedule is approximately 400 hours per year, for normal leave. The average number of hours each employee assigned to that 56 hours per week schedule are on duty is approximately 2,500 per year.

SMC Fire staffs 10 Fire Engine companies every day, each company is staffed by one Fire Captain and two Firefighters. Therefore, it takes 9 full time employees, to staff each of the 10 Fire Engines every day of the year. If each employee takes 400 hours of leave annually, then there are approximately 3,600 hours of staffing that must be covered by hiring additional employees, or by the use of overtime, or a combination of the two. Either way it takes approximately 1.5 additional FTE's per engine company each year to cover for the normal leave time off. **SMC needs 15, additional FTE's to keep all of the Fire Engines in service every day of the year.**

SMC also staffs 2 Ladder Trucks, with 4 personnel assigned to each, daily, so it takes 12 full time employees to staff 1 Truck every day of the year. It takes 24 firefighters to staff the 2 ladder trucks. Each of the 24 personnel assigned will take approximately 400 hours of leave each year requiring 9,600 hours of staffing that must be covered by hiring additional employees, or by the use of overtime, or a combination of the two, which works out to 4 additional FTE's each year. **SMC needs 4 additional FTE's to keep both ladder trucks in service every day of the year.**

Summary Overtime and Staffing review.

In total SMC needs 19 additional FTE's to staff the 10 engine companies and the 2 ladder trucks each year. The discussion is how many of those FTE's should be filled by full time employees and how much overtime needs to be budgeted to fill the remaining vacancies cause by normal leave time?

The current SMC staffing plan includes 6 additional full time fire fighters, referred to as "swing" personnel to augment staffing, 2 swing Firefighters are assigned to each shift.

Overtime is used to staff the remaining 13 FTE's needed to operate the Fire apparatus
13 FTE's equate to 37860 hours, annually. (13 x 2,912 hours = 37,860 annually)
(Each additional Firefighter or Fire Captain that is hired will reduce the needed overtime by 2,500 hours)

Currently, SMC also has assigned three Fire Captains to the 56-hour line schedule, who have been assigned as Shift training officers, and they are not being used to fill leave time vacancies.

To reduce the use of overtime to fill Fire Captain vacancies those three positions should be reassigned to vacancy relief positions, which could reduce the number of needed overtime by 7,500 hours annually.
3 FTE's vacancy relief @ 2,500 hours each = 7,500 hours of vacancies can be covered without overtime.

If the shift training Captain positions are moved to vacancy relief, "swing" positions it is recommended the position of 40-hour Training Captain be established to provide needed support to the Training Division of SMC Fire.

Update: At its October 2021 Board meeting the SMC Fire Board approved the recommendation from the Fire Chief to reestablish the "swing" fire captains' positions, which will reduce overtime by 7,500 hrs. annually and to create the 40-hour Fire Captain position.

Recommendations

Overtime and Staffing

As soon as possible, add 6 "swing" firefighters' positions, assigning 2 to each shift. Each new swing position will reduce the need for overtime by 2,500 hours each, for a total of 15,000 hours annually.

Age of current work force is also a concern that must be contemplated: the number of firefighters and fire Captain who are at retirement age, include 46 people are over 50 years of age, 18 people who are over 55 and 14 people who have 30 or more years of service. All of these personnel are considered "classic" employees for retirement purposes, and they are eligible to retire at age 50. Fire department personnel who have been hired since 2013, are considered "Pepra" employees and they become eligible to retire at age 57.

Hiring additional firefighters into "swing" positions to staff vacancies will not only reduce the needed overtime hours by 2,500 hours, each, but it will position the organization to effectively manage the anticipated personnel turnover over the next 5 years. Having fully trained personnel in place during the transition period between personnel leaving the organization and being able

to hire and train replacements will reduce the demand for additional overtime and stress on the work force in the future.

Cost to hire Firefighter - Pepra: \$9,000. approximately

Total compensation – step 1 -- \$200,000 – blended rate minus the reduction of 2,500 OT hours minimum

OT rate for top step FF/Classic and Pepra \$75.00 – blended rate

$2,500 \times \$75. = 191,250$

The new “Pepra” firefighters will take less annual leave than more senior personnel, and they will be covering overtime hours that would cost between \$93 and \$70 dollars per hour.

Cost to reestablish three “swing” Fire Captains – Classic – (no Pepra Captains at this time)

The current Fire Captains who are assigned as Shift training officers, can cover approximately 2,500 hours of overtime, each, if they were to be returned to the “swing Captains” assignment. Since those three Captains are already on the payroll, their current total compensation cost will be reduced by the overtime hours that they cover.

OT rate for top step Fire Captains is \$88 – blended rate

$2,500 \text{ hours} \times \$88 = \$223,125.$

The department will save approximately \$669,375. the first year by returning the three training Captains to the swing position; $\$223,125. \times 3 = \$669,375.$

Any new or additional “swing” Fire Captains will cost between \$277,700 – \$236,000, depending on which step the Captains are on the pay scale, both are blended rates. The new positions will be able to offset approximately \$223,125 dollars of overtime each year. The cost for any new Fire Captain “swing” positions would be between \$12,875 and \$53,875 annually.

Final Comment

Hiring additional firefighting personnel will reduce overtime significantly, but not end the use of overtime, completely. Overtime will still be needed to maintain the needed staff the Fire stations and apparatus, just to lesser extent than if these additional positions are not created and filled.

SMC Fire will benefit more from the resources and talents of each new firefighter who is added to the organization, than from the small potential savings that using overtime to provide the required staffing of the organization might provide.



STAFF REPORT

To: San Mateo Consolidated Fire Department Board of Directors

From: Kent Thrasher, Fire Chief

Meeting Date: October 12, 2022

Subject: San Mateo Consolidated Fire Ordinance

RECOMMENDATION

Accept public comments, waive second reading, read by title only, and vote to adopt an Ordinance adopting the 2021 International Wildland Urban Interface Code with amendments and modifying the 2022 California Fire Code with local amendments.

BACKGROUND

Every 3 years, the California Building Standards Commission updates and adopts the newest California Building Standards Code. This code automatically becomes effective on January 1, 2023. As part of that State level adoption, State law automatically rescinds local amendments, so local jurisdictions need to adopt new modifications to their codes. The San Mateo Consolidated Fire Department (SMC Fire) Board of Directors last adopted the 2019 California Fire Codes with local amendments on October 8, 2019. On July 1, 2022, the State Building Standards Commission adopted the 2022 California Building Standards Code, which becomes effective on January 1, 2023, making it necessary for SMC Fire to adopt a new ordinance.

The JPA Agreement stipulates that SMC Fire is required to “enforce all fire codes within the jurisdictions which they serve.

Section 1 and 2.14 of the JPA Agreement specify that SMC Fire is responsible for “Fire and Emergency Medical Services”, including:

“The provision of fire suppression, fire prevention, investigation, rescue, training, public education, disaster preparedness, emergency medical services, hazardous materials response and directly related activities”. Under this authority, the Board of Directors has the ability to approve Fire Code Ordinances within their respective jurisdictions.

ANALYSIS

This ordinance was introduced, and a public hearing was held, at the August 31, 2022 Fire Board Meeting. SMC Fire is provided the Fire Board with the proposed changes to the code in order to stay in line with State law, and maintain the amendments currently in place from the last adopted ordinances. This ordinance also includes the Wildland Ordinance adopted in 2019, combining both documents into one for this adoption.

There is one significant change to this ordinance, which is the addition of inspection penalties for those occupancies who continually violate the code. This penalty is in accordance with the California Government Code, and is per violation per day, and does accelerate the longer a violation goes. These fees only apply after a reasonable number of inspections have occurred.

NOTICE PROVIDED

This Ordinance shall be published in summary in the San Francisco Examiner, posted in the San Mateo Fire Administrative Office, the Fire Prevention Office, and shall be effective 30 days after the date of adoption.

ATTACHMENTS

- A. Ordinance
- B. Findings in Support of Ordinance

**SAN MATEO CONSOLIDATED FIRE DEPARTMENT
FIRE CODE**

**ORDINANCE NO. ORD-2022-001
ESTABLISHING THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT FIRE
CODE BY ADOPTING THE 2021 INTERNATIONAL FIRE CODE WITH THE 2022
CALIFORNIA FIRE CODE AMENDMENTS AND THE 2021 INTERNATIONAL
WILDLAND URBAN INTERFACE CODE WITH LOCAL FINDINGS AND
MODIFICATIONS**

The San Mateo Consolidated Fire Department Board of Directors HEREBY ORDAINS
THE FOLLOWING:

PARTS

- I. Adoption
- II. Applicability
- III. Modifications
 - a. Division 1- Modifications to the California Fire Code
 - b. Division 2- Adoption and Modifications to the International Wildland Urban Interface Code
- IV. Violations
- V. Fire and Life Safety Inspections
- VI. Local Findings and Amendments
- VII. Environmental Determination
- VIII. Notice Provided; Effective Date

PART I- ADOPTION

- A. The San Mateo Consolidated Fire Department hereby adopts the 2022 California Fire Code (California Code of Regulations, Title 24, Part, 9 [based on the 2021 International Fire Code published by the International Code Council]), with California Amendments and the 2021 International Wildland Urban Interface Code as amended and as specified in part III of this ordinance. Those chapters and appendices not mentioned in section III are only enforceable if adopted by the State Fire Marshal. The 2022 California Fire Code, with the changes, additions, and deletions set forth this ordinance, is adopted by this reference as though fully set forth in this ordinance. As of the effective date of this ordinance, the provisions of the fire code are controlling and enforceable within the limits of each city within the jurisdiction of the Department.
- B. The 2022 California Fire Code (CFC), California Code of Regulations, Title 24, Part 9, adopting the 2021 International Fire Code of the International Code Council with necessary California amendments, together with the non-building standards reproduced therein except otherwise provided by this ordinance, are adopted by reference as the Fire Code of the San Mateo Consolidated Fire Department. This Code including all amendments thereto, shall hereafter be called the “Fire Code,” and/or this “Code” and are adopted as and for the rules, regulations, and standards within the Jurisdiction as to all matters therein, except otherwise provided.
- C. No section of the Fire Prevention Code shall impose a mandatory duty of enforcement on the Jurisdiction, or on any officer, official, agent, employee, board, council, or commission thereof. Instead, if any section purports to impose a mandatory duty of enforcement, said section shall be deemed to invest the Jurisdiction, and the appropriate officer, official, agent, employee, board, council, or commission with discretion to enforce the section, or not to enforce it.
- D. A copy of the Fire Code, as defined herein, shall be kept on file on with the office of the San Mateo Consolidated Fire Department Fire Marshal.
- E. The San Mateo Consolidated Fire Department has determined that modifications to the 2021 International Fire Code with the 2022 California Amendments are needed and reasonably necessary due to local climatic, geological, and topographical conditions, as set forth in Attachment 1 (Findings in Support of Amendments to the 2022 California Fire Code), which are incorporated fully herein.

PART II- APPLICABILITY

- A. All sections of this Code shall apply to all buildings, structures and portions thereof, and to replace premise or building.
- B. Whenever any provision of this Chapter code or in any other law, ordinance, or resolution of any kind, impose overlapping or contradictory regulations, or contain any restrictions covering the same subject matter, the provision that is more restrictive or imposes higher standards or requirements shall govern.

PART III- ADOPTION OF SECTIONS AND MODIFICATIONS

Division 1: Modifications to the California Fire Code

The following sections are adopted as described below.

Chapter 1 is adopted in its entirety as amended below.

SECTION 101.1 TITLE. AMENDED

101.1 Title. These regulations shall be known as the 2022 CALIFORNIA FIRE CODE, and with amendments adopted by the SAN MATEO CONSOLIDATED FIRE DEPARTMENT (SMCFD), will be referred to herein as this “CODE,” and/or “FIRE CODE.”

SECTION 101.6 POLICY MANUAL. ADDED

101.6 Policy Manual. Community Risk Reduction Interpretation Manual shall serve as a supplemental instruction and interpretation manual for the Fire Code and is hereby adopted by reference. The Fire Marshal is responsible to amend this manual as necessary to maintain current instructions and interpretations. The information contained within the Policy Manual shall not be construed to make new code requirements not authorized by this ordinance.

SECTION 102.3 CHANGE OF USE OR OCCUPANCY. AMENDED

102.3 A change of occupancy shall not be made unless the use or occupancy is made to comply with the requirements of this code and the California Existing Building Code. Any change in use or occupancy creating a more hazardous fire/life safety condition, as determined by the Fire Code Official requires that an automatic fire sprinkler system be installed. For purposes of this section, the relative hazard categories table 1011.5 of the International Existing Building Code, herein incorporated by reference.

SECTION 102.6 HISTORIC BUILDINGS. AMENDED

102.6 The provisions of this code relating to the construction, alteration, repair, enlargement, restoration, relocation or moving of buildings or structures shall not be mandatory for existing buildings or structures identified and classified by the state or local jurisdiction as historic buildings where such buildings or structures do not constitute a distinct hazard to life or property. Fire protection in designated historic buildings shall be provided in accordance with the California Historic Building Code.

SECTION 103.1 CREATION OF AGENCY. AMENDED

[A] 103.1.1 Creation of agency. The San Mateo Consolidated Fire Department is hereby created and the official in charge thereof shall be known as the fire code official. The function of the agency shall be the implementation, administration, and enforcement of the provisions of this code.

SECTION 103.2 APPOINTMENT. DELETED

SECTION 104.6 OFFICIAL RECORDS. AMENDED

104.6 Official records. The fire code official shall keep official records as required by the San Mateo Consolidated Fire Department's Record Retention Schedule, and Title 24, Part 1, The California Administrative Code. Requests for records shall be in accordance with the California Public Records Act.

SECTIONS 104.6.1 THROUGH SECTION 104.6.4. DELETED

SECTION 105.3.1 EXPIRATION. AMENDED.

An operational permit shall remain in effect until reissued, renewed or revoked, or at the next annual inspection. Construction permits shall automatically become invalid unless the work authorized by such permit is commenced within 180 days after its issuance, or if the work authorized by such permit is suspended or abandoned for a period of 180 days after the time the work is commenced. Before such work recommences, a new permit shall be first obtained and the fee to recommence work shall be as per the SMCFD Fee Schedule, Permit Reinstatement Fee, provided that changes have not been made and will not be made in the original construction documents for such work, and provided further that such suspension or abandonment has not exceeded one year. Permits are not transferable and any change in occupancy, operation, tenancy or ownership shall require that a new permit be issued.

SECTION 105.6 REQUIRED CONSTRUCTION PERMITS. AMENDED

Section 105.6 Required Construction Permits. The fire code official is authorized to issue construction permits for work as set forth in Sections 105.6.1 through 105.6.24, as well as all required construction permits in Title 24, Parts 2, 2.5, 3, 4, or 5 where enforced by the California State Fire Marshal.

SECTION 107.2 SCHEDULE OF PERMIT FEES

107.2 Schedule of permit fees. Where a permit Or other inspection fee is required, a fee for each permit shall be paid as required, in accordance with the San Mateo Consolidated Fire Department Master Fee Schedule.

SECTION 109 BOARD OF APPEALS. AMENDED.

109.1 Board of Appeals. In order to hear and decide appeals of orders, decisions or determinations made by the fire code official relative to the application and interpretation of this code, there shall be and is hereby created a board of appeals. The board of appeals shall be the Board of Directors for SMCFD, and shall render all decisions and findings in writing to the appellant through the fire code official.

109.3 Qualifications. Deleted.

SECTION 112.4 Violation Penalties. AMENDED.

112.4 Violation penalties. Persons who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter, repair or do work in violation of the approved construction documents or directive of the fire code official, or of a permit or certificate used under provisions of this code, shall be assessed a reinspection fee in accordance with the San Mateo Consolidated Fire Department Master Fee Schedule. Violations that remain unabated after the 5th reinspection shall guilty of an Administrative Violation punishable by a fine of \$130 for the first violation, \$700 for the second violation, and \$1300 dollars for the third and each successive violation in addition to the reinspection fee (Government Code 36900). Each day that a violation continues after due notice has been served shall be deemed a separate offense. Administrative violations shall be appealable thorough the board of appeals in section 109.

Chapter 2 is adopted in its entirety as amended below.

SECTION 202 GENERAL DEFINITIONS. ADDED

All Weather Driving Surface. A roadway designed to carry the imposed weight loads of fire apparatus (Minimum load of 68,000 pounds) and a minimum surface finish of one layer of asphalt or concrete or road pavers.

Alteration. Any work done to a structure that increases the fire area of a room or area.

Driveway. Access road from the public way to a structure that is used for public vehicular access, including fire and emergency vehicles.

LOCAL AGENCY HIGH FIRE HAZARD SEVERITY ZONE. An area designated by the local agency based on a fire assessment conducted by the San Mateo Consolidated Fire Department.

Chapter 3 is partially adopted with adopted sections listed below. (Sections adopted by the State Fire Marshal remain unchanged except as modified below)

SECTION 303 ASPHALT KETTLES IS ADOPTED IN ITS ENTIRETY

SECTION 305 IGNITION SOURCES IS ADOPTED IN ITS ENTIRETY

SECTION 306 MOTION PICTURE PROJECTION ROOMS AND FILM IS ADOPTED IN ITS ENTIRETY

SECTION 307 OPEN BURNING, RECREATIONAL FIRES, AND PORTABLE OUTDOOR FIREPLACES IS ADOPTED AS AMENDED BELOW

SECTION 307.1.1 PROHIBITED OPEN BURNING. AMENDED

307.1.1 Prohibited open burning. Open burning, other than cooking, shall be prohibited.

Exception: [No change]

SECTION 307.4.1 BONFIRES. AMENDED

307.4.1 Bonfires. Bonfires, other than for cooking purposes, shall be prohibited.

SECTION 307.4.2 RECREATIONAL FIRES. AMENDED

307.4.2 Recreational Fires. When approved by the fire code official, recreational fires shall not be conducted within 25 feet (7620 mm) of a structure or combustible material. Conditions that could cause a fire to spread within 25 feet (7620 mm) of the structure shall be eliminated prior to ignition. If allowed, all such fires shall require a fire code permit.

SECTION 308 OPEN FLAMES IS ADOPTED AS AMENDED BELOW

SECTION 308.1.4 OPEN FLAME COOKING DEVICES. AMENDED

308.1.4 Open Flame Cooking Devices. [No change]

Exceptions:

1. Group R-2, R-3, and R-3.1 occupancies
2. [No change]
3. [No change]

SECTION 308.3.2 THEATRICAL PERFORMANCES. AMENDED

308.3.2 Theatrical performances.

Where approved, open-flame devices used in conjunction with theatrical performances are allowed to be used where adequate safety precautions have been taken in accordance with NFPA 160 and Title 19 CCR.

SECTION 309 POWERED INDUSTRIAL TRUCKS AND EQUIPMENT IS ADOPTED

SECTION 310 SMOKING IS ADOPTED

SECTION 311 VACANT PREMISES IS ADOPTED

SECTION 318 LAUNDRY CARTS IS ADOPTED

SECTION 319 MOBILE FOOD PREPARATION VEHICLES ADOPTED AS AMENDED BELOW

SECTION 319.1.1 HEALTH DEPARTMENT APPROVAL. ADDED

319.1.1 Health department approval. Mobile food preparation vehicles shall display a San Mateo County health department sticker as prescribed by County health.

SECTION 321 ARTIFICIAL COMBUSTIBLE VEGETATION IS ADOPTED

Chapter 4 is partially adopted with adopted sections listed below. (Sections adopted by the State Fire Marshal remain unchanged unless modified below)

SECTION 405 EMERGENCY EVACUATION DRILLS IS ADOPTED

SECTION 406 EMPLOYEE TRAINING AND RESPONSE PROCEDURES IS ADOPTED

Chapter 5 is adopted in its entirety as amended below.

SECTION 501.1 SCOPE. AMENDED

501.1 Scope. Fire service features for buildings, structures and premises shall comply with this chapter, and appendix D.

SECTION 503.1.1 BUILDINGS AND FACILITIES. AMENDED

503.1.1 Approved fire apparatus access roads shall be provided for every facility, building or portion of a building hereafter constructed or moved into or within the jurisdiction. The fire apparatus access road shall comply with the requirements of this section and Appendix D, and shall extend to within 150 feet (45 720 mm) of all portions of the facility and all portions of the exterior walls of the first story of the building as measured by an approved route around the exterior of the building or facility.

Exceptions: *No Changes*

SECTION 503.3.1 FIRE LANE DESIGNATION. ADDED

503.3.1 Fire Lane Designation. Designation of fire lanes shall be by one of the following means:

1. By a white sign measuring at least twelve inches by eighteen inches (12" x 18") posted immediately adjacent thereto and clearly visible. It should clearly state in red letters not less than one inch (1") in height, that the space is a fire lane and parking is prohibited. Fire lane signs shall be spaced at a minimum of 50 feet apart.
2. By outlining and hash marking the area in contrasting colors clearly marking it with the words "Fire Lane - No Parking."
3. By identifying the space with a red curb upon which the words "Fire Lane - No Parking" are stenciled every 15 feet.
 - a. Both sides of fire lanes shall be red curbed when the fire lane is twenty (20) feet to twenty-eight (28) feet in width.
 - b. At least one side of a fire lane shall be red curbed and stenciled when the fire lane is over twenty-eight (28) and up to thirty-six (36) feet in width.

c. Curbs need not be painted red nor stenciled when the fire lane is more than thirty-six (36) feet in width.

SECTION 505.1.1 MULTI-TENANT BUILDINGS. ADDED

505.1.1 Multi -Tenant Buildings. Numbers or letters shall be designated on all occupancies within a building. Size shall be one-half inch (1/2") stroke by four inches (4") high and on a contrasting background. Directional address numbers or letters shall be provided. Said addresses or numbers shall be visible from the street posted at a minimum height of 5 feet, 6 inches (5' 6") above the finished floor, shall be visible from the street and shall be either internally or externally illuminated in all new construction.

SECTION 505.1.2 MULTIPLE BUILDINGS ON ONE SITE. ADDED

505.1.2 Multiple buildings on one site. Where multiple buildings on one property the buildings cannot be viewed from the public way, a monument sign, or other signs or other approved means shall be used to identify the entry to the given structure. Address identification shall be maintained on each of the buildings within the site.

SECTION 505.1.3 REAR ADDRESSING. ADDED

505.1.3 Rear Addressing. When required by the chief, approved numbers or addresses shall be placed on all new and existing buildings in such a position as to be plainly visible and legible from the fire apparatus road at the back of a property or where rear parking lots or alleys provide an acceptable vehicular access. Number stroke and size shall comply with 505.1.

SECTION 506.1.1.1 KEY BOX CONTENTS REQUIREMENTS. ADDED

506.1.1.1 Key box contents requirements. Master keys shall be provided to all spaces including multi-tenant spaces. Additional keys shall be included as determined by the fire code official or his designee and may include card access, elevator controls, fire alarm control panels and devices, and for fire sprinkler control valve access. If the business/operation is required to have a Hazardous Material Inventory Statement (HMIS), the HMIS shall be included in the key box or other approved location. The number of keys to be provided shall be determined by the inspector.

Exceptions:

1. Multi-tenant spaces which provide a key box for each tenant and installed per Section 506.1. Electronic card keys and codes to individual spaces may not be utilized as a substitute for manual keys.

2. When electronic locks release upon loss of electrical power or fire alarm activation a manual key need not be provided.

SECTION 506.1.1.2 GATES. ADDED

506.1.1.2 Gates. Where a new gate or barrier is installed on a fire access roadway, the fire department shall have emergency access by means of a padlock, key switch or other approved means.

Exception:

1. Driveways serving a single R-3 occupancy

SECTION 508.2 FIRE CONTROL ROOM. ADDED

508.2 Fire control room. An approved fire control room shall be provided for all new buildings or occupancies with a change of use, requiring protection by an automatic fire sprinkler system. The room shall contain the sprinkler riser, fire alarm control panels, ERCES control equipment, and other fire equipment required by the Fire Chief. Fire control rooms shall be located within the building at a location approved by the Fire Chief, and shall be provided at grade with a means to access the room directly from the exterior. Durable signage shall be provided on the exterior side of the access door to identify the fire control room. Fire Control Rooms shall not be less than 35 square feet.

Exceptions:

1. Group R, Division 3 Occupancies.
2. Occupancies with a fire pump shall have a fire control room that is a minimum of 200 square feet.
3. In high-rise buildings, the fire control room shall not be less than 200 square feet.

SECTION 510.1 EMERGENCY RESPONDER COMMUNICATION. COVERAGE IN NEW BUILDINGS. MODIFIED

510.1 Emergency responder communication coverage in new buildings.

Approved in-building, two-way emergency responder communication coverage for emergency responders shall be provided in all new buildings. In-building, two-way emergency responder communication coverage within the building shall be based on the existing coverage levels of the public safety communication systems utilized by the jurisdiction, measured at the exterior of the building. This section shall not require improvement of the existing public safety communication systems.

Exceptions:

- 1.1. Where approved by the fire code official, a wired communication system in accordance with Section 907.2.13.2 shall be permitted to be installed or maintained instead of an approved radio coverage system.
- 2.2. Where it is determined by the fire code official that the radio coverage system is not needed.
- 3.3. In facilities where emergency responder radio coverage is required and such systems, components or equipment required could have a negative impact on the normal operations of that facility, the fire code official shall have the authority to accept an automatically activated emergency responder radio coverage system.

510.4.2 System design.

The in-building, two-way emergency responder communication coverage system shall be designed in accordance with Sections 510.4.2.1 through 510.4.2.10 and NFPA 1225.

SECTION 510.4.2.9 UL CERTIFICATION. ADDED

510.4.2.9 UL CERTIFICATION. New ERCES systems shall be UL-Certified. A Certificate of Completion and other documentation as listed in NFPA 72 shall be provided for all new fire alarm system installations. It is the responsibility of the building owner or owner's representative to obtain and maintain a current and valid Certificate.

SECTION 510.4.2.10 POWER SWITCH. ADDED

510.4.2.10 Power Switch. A keyed power switch shall be installed in the system allowing for power to the system to be easily turned on or off. The default condition will be for the system to be off unless otherwise specified by the inspector during the final inspection.

SECTION 510.5.2-510.2.2.3 MINIMUM QUALIFICATIONS OF PERSONNEL. ADDED

510.5.2 Minimum qualifications of personnel.

510.2.1 Designers. The minimum qualifications of the system designer for both new and existing buildings shall be all of the following:

1. A valid FCC issued general radio operator's license.
2. Certification of in building system training issued by an approved organization or approved school, or a certificate issued by the manufacturer of the equipment being installed.
3. Certification by a nationally recognized testing or certification agency (For example, NICET)

510.2.2 Installing personnel. Installation of approved ERRC systems shall be conducted by a State Licensed C-7, C-10, or C-16 contractor.

510.2.3 Testing personnel. For system acceptance and annual testing, personnel shall be certified by a professional certification agency approved by the authority having jurisdiction. (IEEE, NICET, etc.)

SECTION 510.5.3.1 TEST SPECIFICATION. ADDED

510.5.3.1 Test bands and frequencies. Acceptance and annual testing of ERRC systems shall incorporate all bands and frequencies accounted for in the design of the system.

Chapter 9 is adopted in its entirety as amended below.

SECTION 901.6.3.2 RECORDS REPORTING. ADDED

901.6.3.2 Records Reporting. Fire detection, alarm and extinguishing systems, shall be maintained in an operative condition at all times, and shall be replaced or repaired where defective. Non-required fire protection systems and equipment shall be inspected, tested, and maintained or removed in accordance with the appropriate standard. All inspection, testing and maintenance reports shall be forwarded to the Fire Department using electronic media to the designated third party as assigned in the Policy Manual. Paper (hard copy) reports are not permitted.

SECTION 903.2 AUTOMATIC SPRINKLER SYSTEMS - WHERE REQUIRED. AMENDED

903.2 Where required. Approved automatic sprinkler systems shall be installed throughout all new buildings unless the structure does not require a building permit.

Exception: Detached Group U occupancies separated from structures in accordance with Table 705.5 of the California Building Code.

SECTIONS 903.2.1 THROUGH 903.2.10 ARE DELETED

SECTION 903.3.1.2 NFPA 13R SPRINKLER SYSTEMS. AMENDED

903.3.1.2 NFPA 13 sprinkler systems. Automatic sprinkler systems in Group R occupancies shall be installed throughout in accordance with 903.3.1.1.

Exception: R-3 occupancies shall have an automatic sprinkler system installed in accordance with NFPA 13D

SECTION 903.2.20 AUTOMATIC SPRINKLER SYSTEMS - EXISTING BUILDINGS AND STRUCTURES. ADDED

903.2.20 Existing Buildings and Structures. Proposed addition, alterations or fire repairs in existing non-sprinklered buildings over a three-year period exceeding 50% of the original gross floor area square footage shall require the entire building to be installed with an automatic fire sprinkler system as follows;

1. Any additions that increase the existing gross floor area by more than 50% require the entire building to be installed with an automatic fire sprinkler system.
2. Any combination of additions, alterations and/or fire repairs to more than 50% of the existing gross building area requires the entire existing building to be installed with an automatic fire sprinkler system. For purposes of this section, alterations shall only apply to the building area if they increase the size of the fire area of the room or space. See the Policy Manual for further guidance.
3. Any addition, alteration and/or repair within a building that contains an automatic fire sprinkler system shall have the automatic fire sprinkler system extended/modified to the area of proposed work.
4. Any change in use or occupancy creating a more hazardous fire/life safety condition, as determined by the Fire Code Official requires that an automatic fire sprinkler system be installed. For purposes of this section, the relative hazard category shall be in accordance with table 903.2.20 based on table 1011.5 of the International Existing Building Code.

Table 903.2.20

| Relative Hazard | Occupancy Class |
|--------------------|----------------------------------|
| 1 (Highest Hazard) | H, L |
| 2 | I-2, I-2.1, I-3, I-4 |
| 3 | A, C, E, M, R-1, R-2, R-2.1, R-4 |
| 4 | B, F-1, M, S-1, R-3, R-3.1 |
| 5 (Lowest Hazard) | F-2, S-2, U |

Exceptions:

1. Seismic or accessibility improvements
2. Any exemption otherwise allowable under the Fire Code, as adopted by the San Mateo Consolidated Fire Department at the discretion of the Fire Marshal.
3. Exterior improvements and work not requiring permits as provided in the Building Code.

4. Detached Group U occupancies or detached carports less than 400 square feet.
5. Work requiring only a mechanical, electrical, plumbing and/or demolition permit.
6. Group R-3.1 occupancies unless already containing a fire sprinkler system.

SECTION 903.3.1.3 NFPA 13D SPRINKLER SYSTEMS. AMENDED

903.3.1.3 NFPA 13D sprinkler systems. Automatic Sprinkler systems installed in one-and two-family dwellings; Group R-3; and townhouses shall be permitted to be installed throughout in accordance with NFPA 13D as amended in Chapter 80. NFPA 13D sprinkler systems shall also comply with section 903.4.2 Alarms.

SECTION 903.4.2 ALARMS. AMENDED

903.4.2 Alarms. One approved audible and visual devices shall be connected to every automatic sprinkler system at an approved location. Such sprinkler water-flow alarm devices shall be activated by waterflow equivalent to the flow of a single sprinkler of the smallest orifice size installed in the system. Where a fire alarm system is installed, actuation of the automatic sprinkler system shall actuate the building fire alarm system.

SECTION 905.3.1 HEIGHT. AMENDED

905.3 [No Change]

1. [No Change]
2. Buildings that are more than 2 stories in height.
3. [No Change]
4. [No Change]

SECTION 907.1.6 FIRE ALARM CERTIFICATION. ADDED

907.1.6 Certification. New fire alarm systems shall be UL-Certified. A Certificate of Completion and other documentation as listed in NFPA 72 shall be provided for all new fire alarm system installations. It is the responsibility of the building owner or owner's representative to obtain and maintain a current and valid Certificate. The protected premise shall be issued a UUFX type certification from Underwriters Laboratories (UL).

SECTION 907.1.6.1 POSTING OF CERTIFICATE. ADDED

907.1.6.1 Posting of Certificate. The UL certificate required in section 907.1.6 shall be posted in a durable transparent cover within 3 feet of the fire alarm control panel within 45 days of the final acceptance test/inspection.

Chapter 10 is adopted in its entirety as amended below.

SECTION 1009.3.1 CONVENIENCE STAIR. ADDED

1009.3.1 Convenience Stair. Convenience stairs (in buildings 4 or more stories in height) that are not required as exits shall be limited to connect only two (2) floors.

Chapter 26 is adopted in its entirety without amendment

Chapter 49 is adopted in its entirety as amended below

Section 4901.1 is amended as follows

4901.1 Scope. The mitigation of conditions where a wildfire burning in vegetative fuels may readily transmit fire to buildings and threaten to destroy life, overwhelm fire suppression capabilities, or result in large property losses shall comply with this chapter and the 2021 International Wildland Urban Interface Code as adopted by the San Mateo Consolidated Fire Department.

SECTION 4902 DEFINITIONS. ADDED

LOCAL AGENCY HIGH FIRE HAZARD SEVERITY ZONE. An area designated by the local agency based on a fire assessment conducted by the San Mateo Consolidated Fire Department.

SECTION 4904.3 LOCAL FIRE HAZARD SEVERITY ZONES. ADDED.

4904.3 Local Fire Hazard Severity Zones. Local Fire Hazard Severity Zones shall be as determined by the San Mateo Consolidated Fire Department Wildland Fire Assessment conducted in July 2019.

SECTION 4905.2 CONSTRUCTION METHODS AND REQUIREMENTS WITHIN ESTABLISHED LIMITS. AMENDED.

4905.2.1 Construction Methods and Requirements Within Established Limits. Within the limits established by law, construction methods intended to mitigate wildfire exposure

shall comply with the wildfire protection building construction requirements contained in the California Building Standards Code, including the following:

California Building Code, Chapter 7A,
California Residential Code, Section R337,
California Referenced Standards Code, Chapter 12-7A.

4905.2.2 Additions to structures. If an addition to a structure exceeds 50% of the original square footage and the structure is in a designated fire hazard zone of high or very high, the structure shall meet the requirements of California Department of Forestry and Fire Protection's Low Cost Retrofit List. (Attached)

SECTION 4905.3.1 LOCAL FIRE HAZARD SEVERITY ZONE REQUIREMENTS. ADDED

4905.3.1 Local fire hazard severity zone requirements. Buildings constructed in local Agency Fire Hazard Severity Zones considered to be "High" or "Very High" shall comply with section 4905.2.

SECTION 4906.2 APPLICATION. AMENDED

4906.2 Application. [No change]

1. [No change]

1.1. [No change]

1.2. [No Change]

1.3. [No Change]

2. All land designated by the San Mateo Consolidated Fire Department Wildland Fire Assessment in one of the following zones:

2.1. Moderate

2.2. High

2.3. Very High

SECTION 4907.1 GENERAL. AMENDED

4907.1 General. Defensible space will be maintained around all buildings and structures in State Responsibility Areas (SRA) as required in Public Resources Code 4290 and "SRA Fire Safe Regulations" California Code of Regulations, Title 14, Division 1.5, Chapter 7, Subchapter 2, Section 1270.

Buildings and structures within the Local Responsibility Area (LRA) shall maintain defensible space as outlined in Government code sections 51175 through 51189 in moderate, high, and very high fire hazard severity zones as designated by the San Mateo Consolidated Fire Department Wildland Fire Assessment.

Chapter 56 is adopted in its entirety as amended below

SECTION 5601.1.3 FIREWORKS. AMENDED

Section 5601.1.3 Fireworks. The possession, manufacture, storage, sale, handling and use of fireworks are prohibited within the jurisdiction of the department.

Exceptions:

1. Storage and handling of fireworks has allowed in section 5604.
2. The use of fireworks for fireworks displays, pyrotechnics before proximate audience, pyrotechnic special effects in motion pictures, television, theatrical, or group entertainment productions as allowed by title 19, Division I, chapter 6 fireworks reprinted in section 5608 and the Health & Safety Code division 11.
3. Snap caps and party poppers classified by the state fire marshal as pyrotechnic devices.

SECTION 5601.1.3.1 FIREWORKS – SEIZURE. ADDED

5601.1.3.1 Fireworks-seizure. The Chief shall seize, remove or cause to be removed at the expense of the owner all stocks of fireworks offered or exposed for sale, stored or held in violation of this code.

SECTION 5601.2.4 FINANCIAL RESPONSIBILITY. AMENDED

5601.2 .4 Financial responsibility. Before a permit is issued pursuant to section 5601.2, the applicant shall file with the jurisdiction a corporate surety bond in the principal sum of \$2 million or a public liability insurance policy for the same amount, for the purpose of the payment of all damages to persons or property which arise from, or are caused by, the conduct of any act authorized by permit upon which any judicial judgment results. The fire code official is authorized to specify a greater or lesser amount when, in his or her opinion, conditions at the location of use indicate a greater or lesser amount is required. Government entities shall be exempt from this bond requirement.

Exception: fireworks in accordance with California code of regulations, title 19, Division I, chapter 6, see section 5608.

SECTION 5601.9 PROHIBITED AND LIMITED ACTS. ADDED

5601.9 Prohibited and limited acts. The storage of explosive materials is prohibited in all zoning districts except district zone for industrial or agricultural uses. In districts where the storage of explosive materials is permitted, the quantities of explosives and distances shall be in accordance with California fire code section 5601.8

Chapter 57 is adopted in its entirety as amended below.

SECTION 5704.2.9.6.1 LOCATIONS WHERE ABOVE GROUND TANKS ARE PROHIBITED. AMENDED

5704.2.9.6.1 Locations where above-ground tanks are prohibited. Storage of class I and 2 liquids in above-ground tanks is prohibited in all zoning districts except districts zoned for commercial, industrial, or agricultural use.

SECTION 5706.2.4.4 LOCATIONS WHERE ABOVE-GROUND TANKS ARE PROHIBITED. AMENDED

5706.2.4.4 Locations where above-ground tanks are prohibited. Locations where above-ground tanks are prohibited. Storage of class I and 2 liquids in above-ground tanks is prohibited in all zoning districts except districts zoned for commercial, industrial, or agricultural use

Chapter 58 is adopted in its entirety as amended below.

SECTION 5806.2 LIMITATIONS. AMENDED

5806.2 Limitations. The storage of flammable cryogenic fluids in stationary containers outside of buildings is prohibited in any area which is zoned for other than industrial use.

Exception: Hydrogen fuel systems in compliance with section 5806.3 or 5806.4.

Chapter 61 is adopted in its entirety as amended below.

SECTION 6104.2 MAXIMUM CAPACITY WITHIN ESTABLISHED LIMITS. AMENDED

6104.2 Maximum capacity within established limits. The storage of liquefied petroleum gases prohibited in any central business district and in all zoning districts except districts zoned for commercial, industrial, rural, or agricultural uses. The aggregate capacity of any one installation used for the storage of liquefied petroleum gas shall not exceed a water capacity of 2000 gallons (7570 L).

Appendix B fire flow requirements for buildings is adopted in its entirety as amended below.

TABLE B105.2 REQUIRED FIRE FLOW FOR BUILDINGS OTHER THAN ONE AND 2 FAMILY DWELLINGS, GROUP R-3 AND R-4 BUILDINGS AND TOWNHOMES. AMENDED.

**TABLE B105.2
REQUIRED FIRE FLOW FOR BUILDINGS OTHER THAN ONE AND 2
FAMILY DWELLINGS, GROUP R-3 AND R-4 BUILDINGS AND
TOWNHOUSES**

| Automatic Sprinkler System (Design Standard) | Minimum Fire Flow (Gallons Per Minute) | Flow Duration (Hours) |
|--|---|---|
| No automatic sprinkler system | Value in Table B 105.1 (2) | Duration in Table B 105.1 (2) |
| Section 903.3.1.1 of the California Fire Code | 50% of the value in table B105.1 (2) ^a | Duration in table B105.1 (2) at the reduced flow rate |
| Section 903.3.1.2 of the California Fire Code ^c | 50% of the value in table B105.1 (2) ^b | Duration in table B105.1 (2) at the reduced flow rate |

For SI: 1 gallon per minute equals 3.785 L per minute

- a. The reduced fire flow shall not be less than 1000 gallons per minute.
- b. The reduced fire flow shall not be less than 1500 gallons per minute.
- c. Section 903.3.1.2 of the California Fire Code has been amended by the San Mateo Consolidated Fire Department

Appendix C number and distribution of fire hydrants is adopted in its entirety as amended below.

TABLE C 102.1 OF APPENDIX C. AMENDED

TABLE NO. C102.1

NUMBER AND DISTRIBUTION OF FIRE HYDRANTS^f

| FIRE FLOW REQUIREMENT (GPM) | MINIMUM NUMBER OF HYDRANTS | AVERAGE SPACING BETWEEN HYDRANTS^{a, b, c, d, e} (Ft.) | MAXIMUM DISTANCE FROM HYDRANT TO ANY POINT ON STREET OR ROADWAY FRONTAGE (Ft.) |
|------------------------------------|-----------------------------------|---|---|
| 1750 or less | 1 | 250 | 150 |
| 2000-2250 | 2 | 250 | 150 |
| 2500-3250 | 3 | 250 | 150 |
| 3500-4250 | 4 | 250 | 150 |
| 4500-5250 | 5 | 250 | 150 |
| 5500-5750 | 6 | 250 | 150 |
| 6000-6250 | 6 | 250 | 150 |
| 6500-7250 | 7 | 250 | 150 |
| 7500 or more | 8 or more ^c | 200 | 120 |

For SI: 1 foot equals 304.8 mm, 1 gallon per minute equals 3.785 L per minute.

- a. Reduce by 100 feet for dead-end streets or roadways.
- b. Hydrants shall be required on both sides of the street whenever one or more of the following conditions exist:
 - i. Street has a median center divider that makes access to hydrants difficult, causes a time delay or creates an undue hazard;
 - ii. There are four or more lanes of traffic;
 - iii. Width of the street is in excess of 88 feet; or
 - iv. The existing street will be widened or will have a raised median center divider installed in the future pursuant to the General Plan Roadway Improvement Plans.
- c. One hydrant for each 1,000 GPM or fraction thereof.
- d. Where new water mains are extended along streets where hydrants are not needed for protection of structures or similar fire problems, fire hydrants should be provided every 1,000 feet of street to provide for transportation hazards. In addition, there shall be at least one hydrant at each intersection.
- e. Average spacing between hydrants may be extended to 500 feet on streets serving one- and two-family dwellings.
- f. The fire code official is authorized to modify the location, number and distribution of fire hydrants based on site-specific constraints and hazards.

Appendix D Fire Apparatus Access Roads is adopted in its entirety.

Appendix O temporary haunted houses, ghost walks and similar amusement uses is adopted in its entirety

Division 2- Adoption and Modifications to the International Wildland Urban Interface Code

The following sections of the 2021 International Wildland Urban Interface Code are adopted and modified as described below.

Chapter 1 is partially adopted with adopted sections and modifications listed below.

SECTION 101 IS ADOPTED EXCEPT AS MODIFIED AND DELETED AS BELOW:

SECTION 101.1 TITLE. AMENDED

101.1 Title. These regulations shall be known as the Wildland Urban Interface Code of SAN MATEO CONSOLIDATED FIRE DEPARTMENT, will be referred to herein as this "CODE," and/or "WUI CODE."

SECTION 101.4 RETROACTIVITY. AMENDED

SECTION 101.5 IS NOT ADOPTED

SECTION 102 IS ADOPTED IN ITS ENTIRETY

SECTION 103 IS REPLACED BY SECTION 103 OF THE CALIFORNIA FIRE CODE AS ADOPTED BY SAN MATEO CONSOLIDATED FIRE DEPARTMENT

SECTION 104 IS REPLACED BY SECTION 104 OF THE CALIFORNIA FIRE CODE AS ADOPTED BY SAN MATEO CONSOLIDATED FIRE DEPARTMENT

SECTION 105 IS ADOPTED AS AMENDED BELOW:

105.3 Alternate Materials, design, and methods. Where alternate materials, design, and methods are to be used, the process listed in section 104.9 of the California Fire Code as adopted by the San Mateo Consolidated Fire Department shall be used.

SECTION 106 IS ADOPTED AS AMENDED BELOW

106.1 Permits shall be as set forth in section 105 of the California Fire Code as adopted by the San Mateo Consolidated Fire Department shall be used.

SECTIONS 106.2 THROUGH 106.10 ARE DELETED

SECTION 107 IS ADOPTED IN ITS ENTIRETY AS AMENDED BELOW

SECTION 107.3 IS AMENDED BELOW

107.3 Site Plan. In addition to the requirements for plans in the California Building Code and California Fire Code, site plans shall include topography, width, and percent of grade of access roads, landscape, and vegetation details, locations of structures or building envelopes, existing or proposed overhead utilities, occupancy classification of buildings, types of ignition-resistant construction of buildings, structures, and their appendages, roof classification of buildings and site water supply systems. The code official is authorized to waive or modify the requirement for a site plan where the application for permit is for alteration or repair or where otherwise warranted.

SECTION 107.4 IS AMENDED BELOW

107.4 Hazardous Vegetation and Fuel Management. Vegetation and fuel management plans required by this code, Chapter 7A of the California Building Code or the California Fire Code shall comply with Section 4906 of the California Fire Code as adopted by the San Mateo Consolidated Fire Department

SECTION 107.5 IS AMENDED BELOW

107.5 Fire protection plan. Where required by the code official pursuant to Section 405, a fire protection plan shall be prepared and shall be submitted to the code official for review and approved as a part of the plans required for a permit.

SECTION 108 IS ADOPTED WITHOUT MODIFICATION

SECTION 109 IS ADOPTED AS AMENDED BELOW

109.1 Fees. Fees shall be in accordance with the San Mateo Consolidated Fire Department Master Fee Schedule.

SECTIONS 109.2 THROUGH 109.6 IS DELETED

SECTION 110 IS ADOPTED WITH AMENDMENTS BELOW

SECTION 110.4.5.2.1 IS AMENDED AS FOLLOWS

110.4.5.2.1 Method of service. Such notice shall be deemed properly served where a copy thereof is served by one of the following methods:

1. Delivered to the owner or the owner's authorized agent personally.
2. Sent by certified or registered mail addressed to the owner or the owner's authorized agent at the last known address with a return receipt requested.
3. Delivered by email at an email address provided by the property owner or their designated representative.
4. Delivered in any other manner as prescribed by local law.

SECTION 110.4.7 IS AMENDED AS FOLLOWS

110.4.7 Violation penalties. Persons who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter, repair, or do work in violation of the *approved* construction documents or directive of the *code official*, or of a permit or certificate used under provisions of this code, shall be guilty of an infraction. Each day that a violation continues after due notice has been served shall be deemed a separate offense.

110.4.7.1 Summary Abatement. If conditions set forth in the notice of violation are not abated within a reasonable amount of time, the Department may hire a contractor to abate the violations. All expenses will be billed to the property owner, and if not paid, a lien on the property shall be placed on the property.

110.4.7.2 Any violations of this code shall be considered a public nuisance in accordance with Government Code section 38773.

SECTION 111 IS ADOPTED WITHOUT MODIFICATION

SECTION 112 IS NOT ADOPTED

SECTION 113 IS NOT ADOPTED

SECTION 114 IS ADOPTED WITHOUT MODIFICATION.

Chapter 2 is adopted in its entirety as amended below.

Local agency fire hazard severity zone. An area in the jurisdiction designated as having a low, medium, high, or very high fire risk as determined by the San Mateo Consolidated Fire Department Wildland Hazard Assessment.

Chapter 3 is adopted in its entirety as amended below

SECTION 302.1 IS AMENDED AS BELOW

302.1 Declaration. The San Mateo Consolidated Fire Department conducted a study with the Anchorpoint Group which identified hazard zones. This study will be referred to as the San Mateo Consolidated Fire Department Wildland Assessment. The zones identified in the assessment shall be used for enforcement of this code.

302.2 Mapping. The San Mateo Consolidated Fire Department Wildland Assessment shall be posted online and maintained by the Fire Marshal.

Chapter 4 is adopted in its entirety

Chapter 5 is replaced by the following

SECTION 501 GENERAL

501.1 Buildings constructed in a high or very high fire hazard severity zone shall comply with section 502.

SECTION 502 CONSTRUCTION STANDARDS

502.1 Construction Methods and Requirements Within Established Limits. Within the limits established by law, construction methods intended to mitigate wildfire exposure

shall comply with the wildfire protection building construction requirements contained in the California Building Standards Code, including the following:

- California Building Code, Chapter 7A
- California Residential Code, Section R337
- California Referenced Standards Code, Chapter 12-7A

Chapter 6 is adopted in its entirety and amended as below.

SECTION 602.1 IS AMENDED AS BELOW

602.1 Automatic Sprinkler Systems. Automatic Sprinkler systems shall be installed in accordance with Chapter 9 of the California Fire Code as amended by the San Mateo Consolidated Fire Department.

TABLE 603.2 IS MODIFIED AS FOLLOWS

Table 603.2 Required Defensible Space

| Fire Hazard Severity Zone | Fuel Modification Distance (Feet)^a |
|----------------------------------|--|
| Moderate | 30 |
| High | 50 |
| Very High | 100 |

^a Distances may be increased due to site specific analysis based on local conditions.

Chapter 7 is adopted in its entirety

PART IV- VIOLATIONS.

It is unlawful to violate or fail to comply with any provisions of this Code, or violate or fail to comply with any order made under this Code or to build in violation of any detailed statement of specification or plans submitted and approved under this Code, or any certificate or permit issued under this Code.

PART V- FIRE AND LIFE SAFETY INSPECTIONS.

Inspections by the Fire Department shall periodically be made of buildings and structures that are used for residential or non-residential purposes as follows:

- a) The time and frequency of inspections shall be determined by the Fire Chief. No buildings shall be inspected for a fee more than annually except for re-inspections to assure that code corrections have been made or hazards have been corrected.
- b) A fee for inspections shall be established in the adopted Master Fee Schedule to offset costs of the regulatory inspection program and shall be collected upon inspection from

each property subject to this ordinance. Revenues shall be used for the inspection and enforcement program.

c) All properties shall be subject to inspection fees.

d) Nothing in this section is intended to prevent inspections of property under nuisance abatement or other laws.

PART VI – LOCAL FINDINGS AND AMENDMENTS

The Fire Department has determined that modifications to the 2021 International Fire Code with the 2022 California Amendments are needed and reasonably necessary due to local climatic, geological, and topographical conditions, as set forth in Attachment 1 (Findings in Support of Amendments to the 2022 California Fire Code), which are incorporated herein as substantive provisions of this Ordinance.

PART VII- ENVIRONMENTAL DETERMINATION.

The Department Board of Directors finds that the modifications to California building standards, adopted by reference by the proposed ordinance, are enacted to provide a safer, more protected environment in response to local conditions, including local climatic, geological, and topographical conditions. The adoption of this ordinance is exempt from review under the California Environmental Quality Act (Public Resources Code section 21000 *et seq.*, “CEQA”) as the Ordinance is not a “project” as defined under CEQA. Moreover, the Ordinance is exempt from review pursuant to the CEQA Guidelines (California Code of Regulations Title 14, Chapter 3) consistent with, among other things, CEQA Guidelines Section 15061(b)(3), Section 15308, and Section 15321.

PART VIII- NOTICE PROVIDED; EFFECTIVE DATE.

This Ordinance shall be published in summary in the San Francisco Examiner, posted in the Departments administrative offices, and posted on the Department’s Website, and shall be effective on January 1, 2023.

I hereby certify this to be a correct copy of Ordinance 2022-001 of the San Mateo Consolidated Fire Department, which was introduced on August 31, 2022 and adopted on October 12, 2022 at a regular meeting of the Department Board of Directors by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Board Secretary

Board President

APPROVED AS TO FORM:

William D. Ross, General Counsel

San Mateo Consolidated Fire Department

**FINDINGS IN SUPPORT OF LOCAL AMENDMENTS TO THE 2022 CALIFORNIA FIRE CODE
AS ADOPTED BY THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT
THAT IMPLEMENT ADDITIONAL REQUIREMENTS
DUE TO LOCAL CLIMATIC, GEOLOGICAL, AND TOPOGRAPHICAL CONDITIONS**

WHEREAS, pursuant to Sections 17958.5, 17958.7, and 18941.5 of the State of California Health and Safety Code, the Board of Directors for the San Mateo Consolidated Fire Department (“Department”) has determined and finds that the attached changes or modifications to the 2018 International Fire Code with the 2022 California Amendments are needed and are reasonably necessary because of local climatic, geological, and topographical conditions.

WHEREAS, based upon information provided by staff in support of these proposed amendments to the Fire Code and similar information provided in support of prior amendments and facts on which a local court could take judicial notice documenting the unique conditions found in the Board of Directors for the Department, it is expressly found by the Department Board of Directors that the following unique conditions are undisputed and do exist in the jurisdiction and that as a result, modifications to the 2022 California Fire Code are reasonably necessary for the Department.

NOW, THEREFORE, THE BOARD OF DIRECTORS FOR THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT HEREBY ORDAINS THAT:

1. Climatic

The weather patterns within the Department are considered to be moderately affected by westerly winds that can average from 10-15 mph and gusts that can exceed 40 mph which are experienced almost year-round. Fog is a common occurrence in the jurisdiction, becoming quite dense at times. An average year’s rainfall is approximately 22.95 inches, while summer conditions are hot and dry. These summer conditions create hazardous fuel situations that have caused grassland and brush land fires in recent years. Year-round average temperatures range from 58 in the winter to 81 degrees during the summer, however high temperatures have ranged from 75 in the winter to 110 degrees in the summer. Low humidity, high temperatures and gusting winds can move a fire quickly in the hillsides and canyon areas of the Department and can tax the capabilities of the urban design of the fire department. Lower water pressure in these areas also affects the abilities to quickly suppress any fires. Climate Change is expected to adversely affect these conditions, moving the weather towards more extremes in the coming years.

Because of the unpredictable weather patterns, intermittent drought and water rationing can be expected, causing dry vegetation and hazardous fire conditions. Weather patterns can go to the other extreme with heavy rains creating higher fuel load in the hillsides. A heavy rain pattern would also impact a flood plain area located in the northeast portion of the Department. This condition has the potential of causing additional barriers in this area when flooding blocks streets and underpasses.

The conditions described in this section make it reasonably necessary for the Department to adopt the following ordinance sections as modifications to the 2022 California Fire Code and these findings are specifically intended to satisfy the requirements of California Health and Safety Code Section 17958.7 in that regard:

San Mateo Consolidated Fire Department Ordinance Part I (Adoption), Part II (Applicability), Part III amending CFC Sections 108, 202, 303, 304, 305, 306, 307, 308, 309, 310, 501.1, 503.1.1, 503.3.1, 505.1, 505.1.1, 505.1.2, 505.1.3, 506.1.1.1, 506.1.1.2, 508.2, 901.6.3.2, 903.2, 903.3.1.2, , 903.2.20, 903.3.1.2, 903.4.2, 905.3.1, Chapter 49, 5601.1.3, 5601.1.3.1, 5601.2.4, 5601.9, 5704.2.9.6.1, 5706.2.4.4, 5806.2, 6104.2, Table B105.2, Table C102.1, Appendix D, section D106.1, D107.1, and Part III adopting the International Wildland Urban Interface Code (All modifications and adoptions), Part IV (Violations), and Part V (Fire and Life Safety Inspections).

2. Geographical

The jurisdiction's geography is diverse, with scenic hillsides to the west and north and the San Francisco Bay shoreline and in-land lagoons to the northeast. Certain eastern portions of the Department are built on landfill. These geographic features establish roadways, waterways, and building sites and create barriers for accessibility for fire suppression forces. Such geological barriers increase fire emergency response time.

The cities in the Department's jurisdiction lie near several potentially active seismic hazards, including the San Andreas and San Mateo Faults. Seismic activity within the Department occurs yearly with little or no damage, although in 1989, the Loma Prieta Earthquake caused substantial damage (building collapses, fires, closure of main travel arteries, medical emergencies, etc.) from San Francisco to Santa Cruz. Within minutes of the quake, all emergency services were exhausted. Additionally, a large quake, greater than 6.7 magnitude is predicted along one of the major Bay Area Earthquake Faults before 2030. Landslide areas become a critical concern with seismic activity due to the possibility of liquefaction. The northern hillsides create slopes in excess of 60% with an average of between 5-10%. The Department continues to see building on these hillside areas. Such sites are prone to landslide activity during the rainy season and during seismic activity.

The Department is located in a nationally recognized earthquake prone area which caused unique challenges for fire and disaster relief agencies. Because the problem is regional and potentially suffocating in scope, tailored response programs with other agencies are essential. Seismic considerations, elsewhere not applicable, must be recognized in all construction projects.

The conditions described in this section make it reasonably necessary for the Department to adopt the following ordinance sections as modifications to the 2019 California Fire Code and these findings are specifically intended to satisfy the requirements of California Health and Safety Code Section 17958.7 in that regard:

San Mateo Consolidated Fire Department Ordinance Part I (Adoption), Part II (Applicability), Part III amending CFC Sections 108, 202, 303, 304, 305, 306, 307, 307.1.1, 307.4.1, 307.4.2, 308, 309, 310, 311, 501.1, 503.1.1, 503.3.1, 505.1, 505.1.1, 505.1.2, 505.1.3, 506.1.1.1, 506.1.1.2, 508.2, 510.4.2, 510.4.2.9, 510.5.2, 510.5.2.1, 510.5.2.2, 510.5.2.3, 510.5.3.1, 405, 406, 901.6.3.2, 903.2, 903.3.1.2, , 903.2.20, 903.3.1.2, 903.4.2, 905.3.1, 907.1.6, 907.1.6.1, 1009.3.1, Table B105.2, Table C102.1, Appendix D, section D106.1, D107.1, and Part III adopting the 2021 Wildland Urban

Interface Code (All adoptions and Modifications), Part IV (Violations), and Part V (Fire and Life Safety Inspections).

3. Topographical

The topographical element is associated closely with the geographical element noted above. The Department's water supply (domestic and fire flow) system is directly affected by the topographical layout of the member cities comprising the Department. The distribution system consists of "lift-zones," which carry the water to the public via conduits of water pipes from various reservoirs, storage tanks, and dammed areas. In these "lift-zones" the pressure and flows are adequate at the lower elevations of the zone, but as the elevation increase water flow can vary greatly. Such variations create predictable problems for fire suppression units.

The roadway system through the Department is, by and large, designed around the topographical lay of the land with narrow, steep grades, large highway over-passes and roadways inefficient to handle current traffic demands. This creates "barriers" that increase the fire department response time.

Additionally, developers are creating denser residential developments in many areas throughout the Department. There is a trend to develop more concentrated structures such as "podium" buildings which are residential, or business occupancies built over parking structures. These structures are generally built with reduced access around the building because they are being constructed in a "Built-out" environment, replacing existing structures. These larger, denser developments generally add 3+ minutes to response times by creating unique challenges to accessing and suppressing fires. The additional time could allow "flashover" to occur ("Flashover" occurs when a fire can burn freely without any suppression intervention, causing the structure or room to become completely engulfed with fire in a short time). These "podium" buildings are generally designed to support a higher occupancy load. Mid-rise buildings also pose unique suppression challenges because of the size and complexity of the building footprint that adds to the time needed to locate a fire. The height of these structures, and the combustible nature of the buildings built above the podium present additional challenges when it comes to fire extinguishment and rescue. The higher density of buildings in the jurisdiction, along with the hills of the jurisdiction pose challenges for the radio systems used by the department for emergency communications. Inadequate communications pose a direct threat to the health and wellbeing of responders.

The remaining structures (those not redeveloped into larger, denser structures) pose another concern in that they lack adequate fire protection like firewalls, fire extinguishing systems, fire alarm system, etc. Historical buildings also create cause for concern in that they were built under less stringent building codes and with narrower setback requirements, creating further "barriers" that firefighters must work around. Some of these buildings date as far back as 100 years and are irreplaceable, holding significant historical.

The western hills of the jurisdiction are steep, and are covered in many different kinds of vegetation. There are structures built in and bordering densely vegetated areas, making the spread of vegetation fires to structures more likely.

The conditions described in this section make it reasonably necessary for the Department to adopt the following ordinance sections as modifications to the 2022 California Fire Code and these

findings are specifically intended to satisfy the requirements of California Health and Safety Code Section 17958.7 in that regard:

San Mateo Consolidated Fire Department Ordinance Part I (Adoption), Part II (Applicability), Part III amending CFC Sections 108, 202, 303, 304, 305, 306, 307, 308, 309, 310, 311, 318, 319.1.1, 501.1, 503.1.1, 503.3.1, 505.1, 505.1.1, 505.1.2, 505.1.3, 506.1.1.1, 506.1.1.2, 508.2, 510.4.2, 510.4.2.9, 510.5.2, 510.5.2.1, 510.5.2.2, 510.5.2.3, 510.5.3.1, 405, 406, 901.6.3.2, 903.2, 903.3.1.2, , 903.2.20, 903.3.1.2, 903.4.2, 905.3.1, 907.1.6, 907.1.6.1, 1009.3.1, Table B105.2, Table C102.1, Appendix D, section D106.1, D107.1, and Part III, the 2021 International Wildland Urban Interface Code (All adoptions and modifications), Part IV (Violations), and Part V (Fire and Life Safety Inspections).