



CSA 69 FINANCIAL REVIEW Q3 FY18-19

May 09, 2019





BENEFIT FEES		
Current Rate	Proposed Rate @ 3.37% Increase	Single-Family Residence
55.39	57.26	Dwelling Unit

- **Benefit fees are scheduled to increase by 3.37% (based on CPI increase for County of San Diego) effective July 1, 2019.**
- **Advisory Committee's vote is needed today to accept the increase.**

TRANSPORTS DATA



	[2018-19]	[2019-20]	[2020-21]	[2021-22]	[2022-23]	[2023-24]	[2024-25]	[2025-26]	[2026-27]
Ambulance Transports	9252	9378	9506	9635	9766	9899	10034	10170	10308

Average Gross Patient Charge	\$ 1,191.02
Average Net Revenue/Transport	\$ 403.20
Collection %	33.85%

REVENUE, EXPENDITURES, RESERVES



Revenue	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Ambulance Fees	\$ 3,730,394	\$ 3,781,157	\$ 3,832,610	\$ 3,884,763	\$ 3,937,627	\$ 3,991,209	\$ 4,045,521	\$ 4,100,571	\$ 4,156,371
Property Tax	\$ 562,053	\$ 581,931	\$ 602,512	\$ 623,820	\$ 645,883	\$ 668,725	\$ 692,376	\$ 716,862	\$ 742,215
Benefit Fee	\$ 2,518,675	\$ 2,539,109	\$ 2,559,708	\$ 2,580,474	\$ 2,601,409	\$ 2,622,514	\$ 2,643,790	\$ 2,665,238	\$ 2,686,861
Other	\$ 212,168	\$ 237,508	\$ 265,875	\$ 297,629	\$ 333,176	\$ 372,969	\$ 417,514	\$ 467,380	\$ 523,201
Total Revenue	\$ 7,023,290	\$ 7,139,704	\$ 7,260,704	\$ 7,386,687	\$ 7,518,095	\$ 7,655,417	\$ 7,799,200	\$ 7,950,052	\$ 8,108,648
Net Ambulance Revenue	\$ 403	\$ 403	\$ 403	\$ 403	\$ 403	\$ 403	\$ 403	\$ 403	\$ 403

Expense	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Lakeside Fire	\$ 3,380,553	\$ 3,447,188	\$ 3,561,527	\$ 3,688,335	\$ 3,828,458	\$ 3,979,600	\$ 4,136,709	\$ 4,300,020	\$ 4,469,779
Santee Fire	\$ 3,484,270	\$ 3,661,980	\$ 3,839,720	\$ 3,992,320	\$ 4,176,304	\$ 4,366,213	\$ 4,564,758	\$ 4,772,331	\$ 4,989,343
Surge Costs	\$ 143,017	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Wittman Enterprises	\$ 170,000	\$ 170,152	\$ 172,467	\$ 174,814	\$ 177,193	\$ 179,604	\$ 182,048	\$ 184,526	\$ 187,037
County Admin Services*	\$ 259,100	\$ 268,503	\$ 279,511	\$ 292,403	\$ 307,513	\$ 325,232	\$ 346,023	\$ 370,428	\$ 399,089
Total Expenses	\$ 7,436,940	\$ 7,687,823	\$ 7,993,225	\$ 8,287,872	\$ 8,629,468	\$ 8,990,649	\$ 9,369,538	\$ 9,767,305	\$ 10,185,247
Net Balance	\$ (413,650)	\$ (548,119)	\$ (732,521)	\$ (901,185)	\$ (1,111,374)	\$ (1,335,232)	\$ (1,570,338)	\$ (1,817,253)	\$ (2,076,599)

Reserve Analysis	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Beginning Balance	\$ 8,993,696.0	\$ 8,580,046.0	\$ 8,031,927.0	\$ 7,299,405.6	\$ 6,398,220.4	\$ 5,286,846.8	\$ 3,951,614.5	\$ 2,381,276.9	\$ 564,024.1
Credit (Debit) Amount	(\$413,650.0)	(\$548,119.0)	(\$732,521.4)	(\$901,185.2)	(\$1,111,373.6)	(\$1,335,232.3)	(\$1,570,337.6)	(\$1,817,252.7)	(\$2,076,599.0)
Cash/Reserves Balance	\$ 8,580,046.0	\$ 8,031,927.0	\$ 7,299,405.6	\$ 6,398,220.4	\$ 5,286,846.8	\$ 3,951,614.5	\$ 2,381,276.9	\$ 564,024.1	\$ (1,512,574.9)
Required Reserve	\$ 3,718,470	\$ 3,843,912	\$ 3,996,613	\$ 4,143,936	\$ 4,314,734	\$ 4,495,325	\$ 4,684,769	\$ 4,883,652	\$ 5,092,624
Excess Reserve	\$ 4,861,576	\$ 4,188,015	\$ 3,302,793	\$ 2,254,284	\$ 972,113	\$ (543,710)	\$ (2,303,492)	\$ (4,319,628)	\$ (6,605,199)

*County Admin Services includes the cost of Wildan, Sacramento Fire and CSA consultant

REVENUE, EXPENDITURES AND RESERVES ANALYSIS

