

CSA 17

3rd Quarter FY 2021-2022 FINANCIAL OVERVIEW



May 3, 2022



Volume Analysis:

	2021-22		% Change from 20-21		Mutual Aid	% Change from 19-20	
	Res	Non-Res	Res	Non-Res		Res	Non-Res
July	298	160	17.8%	23.1%	6	-8.3%	19.4%
August	334	165	25.6%	24.1%	12	-0.9%	26.0%
September	329	144	41.8%	19.0%	16	9.3%	12.5%
October	299	154	18.2%	23.2%	8	1.0%	-9.4%
November	314	162	22.7%	25.6%	8	28.7%	-7.4%
December	305	134	1.0%	25.2%	26	-0.3%	-23.9%
January	300	145	15.4%	26.1%	20	-21.9%	72.6%
February	253	134	-5.6%	24.1%	8	-28.5%	55.8%
March	317	144	29.4%	3.6%	8	17.4%	87.0%
April							
May							
June							



Revenues:

Actual	2020-21	[2021-22]	Current Trend
Ambulance Transports	4,707	5,604	33.5%
<i>Resident Transports</i>	3,205	3,665	14.4%
<i>Non-Resident Transports</i>	1,502	1,789	19.1%
<i>Mutual Aid Transports</i>		149	N/A

Actual	2020-21	[2021-22]	Current Trend
Revenue			
Ambulance Transport Fees	\$ 2,204,715	\$ 2,268,490	2.9%
<i>Resident Ambulance Transport Fees</i>	\$ 1,303,825	\$ 1,454,189	11.5%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 900,890	\$ 814,301	-9.6%
<i>Mutual Aid Transport Fees</i>		\$ 88,346	
Property Tax	\$ 1,514,218	\$ 1,711,725	13.0%
Benefit Fee	\$ 1,734,939	\$ 1,720,606	-0.8%
Other (Interest, GEMT)	\$ 156,356	\$ 207,131	32.5%
Non-Transport Related Revenue	\$ 3,405,513	\$ 3,639,462	6.9%
Total Revenue	\$ 5,610,228	\$ 5,907,952	5.3%



Expenses:

CSA Actual

Expense	2020-21	[2021-22]	Current Trend
AMR	\$ 4,265,110	\$ 4,353,280	2.1%
City of Del Mar	\$ 50,068	\$ 51,388	2.6%
City of Encinitas	\$ 221,633	\$ 227,434	2.6%
Rancho Santa Fe Fire Protection District	\$ 142,096	\$ 153,977	8.4%
City of Solana Beach	\$ 70,458	\$ 72,238	2.5%
Billing Fees	\$ 98,236	\$ 107,000	8.9%
North County Dispatch	\$ 31,700	\$ 32,651	3.0%
Willdan	\$ 7,050	\$ 7,000	-0.7%
County Admin Services	\$ 169,785	\$ 215,000	26.6%
DPC	\$ 44,348	\$ 30,908	-30.3%
CSA Business Consultant	\$ 41,343	\$ 61,794	49.5%
GEMTQAF (2021 \$33.42 fee per transport)	\$ 148,096	\$ 151,000	2.0%
Total Expenses	\$ 5,289,923	\$ 5,463,670	3.3%



Operations Analysis:

Actual	2020-21	[2021-22]	Current Trend
Total Revenue	\$ 5,610,228	\$ 5,907,952	5.3%
Total Expenses	\$ 5,289,923	\$ 5,463,670	3.3%
Net from Operations	\$ 320,305	\$ 444,282	38.7%



Reserve Analysis:

	2020-21	[2021-22]	Current Trend
Beginning Balance	\$ 5,925,239	\$ 6,245,544	5.4%
Credit (Debit) Amount	\$ 320,305	\$ 444,282	38.7%
New Balance	\$ 6,245,544	\$ 6,689,826	7.1%
Required Reserve	\$ 2,644,961	\$ 2,731,835	3.3%
Excess Reserve	\$ 3,600,583	\$ 3,957,991	9.9%



Revenue Projection:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transports	5,604	33.5%	5,735	2.3%	5,831	2.3%	5,929	2.3%
<i>Resident Transports</i>	3,665	14.4%	3,709	1.2%	3,771	1.2%	3,834	1.2%
<i>Non-Resident Transports</i>	1,789	19.1%	1,870	4.5%	1,901	4.5%	1,933	4.5%
<i>Mutual Aid Transports</i>	149		156	0.9%	159	0.9%	161	0.9%

Revenue [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Ambulance Transport Fees	\$ 2,268,490	2.9%	\$ 2,322,584	2.4%	\$ 2,378,536	2.4%	\$ 2,436,423	2.4%
<i>Resident Ambulance Transport Fees</i>	\$ 1,454,189	11.5%	\$ 1,471,640	1.2%	\$ 1,489,299	1.2%	\$ 1,507,171	1.2%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 814,301	-9.6%	\$ 850,944	4.5%	\$ 889,237	4.5%	\$ 929,253	4.5%
<i>Mutual Aid Transport Fees</i>	\$ 88,346		\$ 92,321	4.5%	\$ 93,865	1.7%	\$ 95,434	1.7%
Property Tax	\$ 1,711,725	13.0%	\$ 1,803,131	5.3%	\$ 1,899,418	5.3%	\$ 2,000,847	5.3%
Benefit Fee	\$ 1,720,606	-0.8%	\$ 1,747,090	1.5%	\$ 1,773,983	1.5%	\$ 1,801,289	1.5%
Other (Interest, GEMT)	\$ 207,131	32.5%	\$ 211,584	2.2%	\$ 216,133	2.2%	\$ 220,780	2.2%
Non-Transport Related Revenue	\$ 3,639,462	6.9%	\$ 3,761,806	3.4%	\$ 3,889,534	3.4%	\$ 4,022,916	3.4%
Total Revenue	\$ 5,907,952	5.3%	\$ 6,084,390	3.0%	\$ 6,268,070	3.0%	\$ 6,459,340	3.1%



Expense Projection:

Expense [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
AMR	\$ 4,353,280	2.1%	\$ 4,443,273	3.5%	\$ 4,535,126	3.5%	\$ 4,628,877	3.5%
City of Del Mar	\$ 51,388	2.6%	\$ 52,744	3.0%	\$ 54,326	3.0%	\$ 55,956	3.0%
City of Encinitas	\$ 227,434	2.6%	\$ 233,417	3.0%	\$ 240,420	3.0%	\$ 247,632	3.0%
Rancho Santa Fe Fire Protection District	\$ 153,977	8.4%	\$ 157,981	3.0%	\$ 162,720	3.0%	\$ 167,602	3.0%
City of Solana Beach	\$ 72,238	2.5%	\$ 74,058	3.0%	\$ 76,280	3.0%	\$ 78,568	3.0%
Billing Fees	\$ 107,000	8.9%	\$ 111,395	4.1%	\$ 114,736	3.0%	\$ 118,178	3.0%
North County Dispatch	\$ 32,651	3.0%	\$ 32,794	3.0%	\$ 33,496	2.1%	\$ 34,213	2.1%
Willdan	\$ 7,000	-0.7%	\$ 9,000	2.3%	\$ 9,529	5.9%	\$ 10,090	5.9%
County Admin Services	\$ 215,000	26.6%	\$ 220,375	2.5%	\$ 225,884	2.5%	\$ 231,531	2.5%
DPC	\$ 30,908	-30.3%	\$ 21,541	3.0%	\$ 22,187	3.0%	\$ 22,853	3.0%
CSA Business Consultant	\$ 61,794	49.5%	\$ 64,885	5.0%	\$ 68,129	5.0%	\$ 71,536	5.0%
GEMTOAF (\$33.42 fee per transport)	\$ 151,000	2.0%	\$ 185,248	15.0%	\$ 188,345	15.0%	\$ 191,494	15.0%
Total Expenses	\$ 5,463,670	3.3%	\$ 5,606,711	2.6%	\$ 5,731,179	2.2%	\$ 5,858,530	2.2%



Net Projection:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	Proj. %	[2023-24]	Proj. %	[2024-25]	Proj. %
Total Revenue	\$ 5,907,952	5.3%	\$ 6,084,390	3.0%	\$ 6,268,070	3.0%	\$ 6,459,340	3.1%
Total Expenses	\$ 5,463,670	3.3%	\$ 5,606,711	2.6%	\$ 5,731,179	2.2%	\$ 5,858,530	2.2%
Net from Operations	\$ 444,282	38.7%	\$ 477,679	7.5%	\$ 536,892	12.4%	\$ 600,809	11.9%

Reserve Analysis w/Capital

	[2021-22]	[2022-23]	[2023-24]	[2024-25]
Beginning Balance	\$ 6,245,544	\$ 6,689,826	\$ 7,167,506	\$ 7,704,397
Credit (Debit) Amount	\$ 444,282	\$ 477,679	\$ 536,892	\$ 600,809
New Balance	\$ 6,689,826	\$ 7,167,506	\$ 7,704,397	\$ 8,305,206
Required Reserve	\$ 2,731,835	\$ 2,803,355	\$ 2,865,589	\$ 2,929,265
Excess Reserve	\$ 3,957,991	\$ 4,364,150	\$ 4,838,808	\$ 5,375,941

