

CSA 69

FY 2021-2022

1st Quarter Financial Overview



November 18, 2021



CPSM
Center for Public Safety Management, LLC

Revenue:

Actual [Projected]	2020-21	[2021-22]	Current Trend
Ambulance Transports	9,428	10,134	7.5%
<i>Resident Transports</i>	6,916	7,008	1.3%
<i>Non-Resident Transports (3)</i>	2,512	2,268	-9.7%
<i>Mutual Aid (3)</i>		858	
Actual Projected	2020-21	[2021-22]	%
Ambulance Fees (1, 2)	\$ 5,270,473	\$ 5,227,952	-0.8%
<i>Resident Fees</i>	\$ 3,903,947	\$ 3,932,804	0.7%
<i>Non-Resident Fees (3)</i>	\$ 1,366,526	\$ 1,295,148	-5.2%
Property Tax	\$ 701,241	\$ 814,191	5.5%
Benefit Fee	\$ 2,791,421	\$ 3,306,551	2.3%
Other (4)	\$ 107,500	\$ 623,875	480.3%
Total Other Revenue	\$ 3,600,162	\$ 4,744,617	31.8%
Total Revenue	\$ 8,870,635	\$ 9,972,569	12.4%
Net Ambulance Revenue per Transport	\$ 559.02	\$ 515.88	-7.7%

1. Based on actual revenue deposited

2. Delayed accounts receivable caught up in FY 2020-21

3. Mutual Aid \$ currently included in Non-Resident \$, insufficient collections yet to break out as separate collection amount

4. No GEMT \$ received FY 20-21, current projection optimistic that \$ will be allocated this FY



Revenue:

Actual [Projected]	[2021-22]	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Transports	10,134	7.5%	10,258	1.2%	10,385	1.2%	10,514	1.2%
<i>Resident Transports</i>	7,008	1.3%	7,052	0.6%	7,096	0.6%	7,141	0.6%
<i>Non-Resident Transports (3)</i>	2,268	-9.7%	2,329	2.7%	2,391	2.7%	2,455	2.7%
<i>Mutual Aid Transports</i>	858		878	2.3%	898	2.3%	919	2.3%

Revenue Actual [Projected]	[2021-22]	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Fees (1, 2)	\$ 5,227,952	-0.8%	\$ 5,288,886	1.1%	\$ 5,350,990	1.1%	\$ 5,414,294	1.1%
<i>Resident Fees</i>	\$ 3,932,804	0.7%	\$ 3,957,474	0.6%	\$ 3,982,298	0.6%	\$ 4,007,279	0.6%
<i>Non-Resident Fees (3)</i>	\$ 1,295,148	-5.2%	\$ 1,331,412	2.8%	\$ 1,368,692	2.8%	\$ 1,407,015	2.8%
Property Tax	\$ 814,191	5.5%	\$ 859,091	5.5%	\$ 906,466	5.5%	\$ 956,455	5.5%
Benefit Fee	\$ 3,306,551	2.3%	\$ 3,381,011	2.3%	\$ 3,457,147	2.3%	\$ 3,534,997	2.3%
Other (4)	\$ 623,875	480.3%	\$ 633,233	1.5%	\$ 642,732	1.5%	\$ 652,373	1.5%
Total Other Revenue	\$ 4,744,617	31.8%	\$ 4,873,334	2.9%	\$ 5,006,345	2.9%	\$ 5,143,825	2.9%
Total Revenue	\$ 9,972,569	12.4%	\$ 10,162,220	1.9%	\$ 10,357,335	1.9%	\$ 10,558,118	1.9%
Net Ambulance Revenue per Transport	\$ 515.88	-7.7%	\$ 515.57	-0.1%	\$ 515.26	-0.1%	\$ 514.95	-0.1%

1. Based on actual revenue deposited
2. Delayed accounts receivable caught up in FY 2020-21
3. Mutual Aid \$ currently included in Non-Resident \$, insufficient collections yet to break out as separate collection amount
4. No GEMT \$ received FY 20-21, current projection optimistic that \$ will be allocated this FY



Expense:

CSA Actual [Projected]	2020-21	[2021-22]	%
Lakeside Fire Protection District	\$ 3,605,512	\$ 3,758,335	4.2%
City of Santee	\$ 3,871,666	\$ 4,062,320	4.9%
Billing Contractor	\$ 261,862	\$ 235,258	-10.2%
Willdan	\$ 4,935	\$ 7,000	41.8%
DPC	\$ 60,651	\$ 49,090	-19.1%
County Admin Services	\$ 170,148	\$ 215,000	1.5%
GEMTQAF-State	\$ 281,914	\$ 298,638	5.9%
CSA Business Consultant	\$ 58,852	\$ 61,794	5.0%
Total Expenses	\$ 8,315,541	\$ 8,687,435	4.5%
Operating Retained Earnings	\$ 555,094	\$ 1,285,134	12.9%



Expense:

CSA Actual [Projected]	[2021-22]		[2022-23]		[2023-24]		[2024-25]	
			%		%		%	
Lakeside Fire Protection District	\$ 3,758,335	\$ 3,898,485	3.7%	\$ 4,049,600	3.9%	\$ 4,206,573	3.9%	
City of Santee	\$ 4,062,320	\$ 4,246,304	4.5%	\$ 4,436,213	4.5%	\$ 4,634,615	4.6%	
Billing Contractor	\$ 235,258	\$ 238,000	1.2%	\$ 240,795	1.2%	\$ 243,643	1.2%	
Willdan	\$ 7,000	\$ 9,929	41.8%	\$ 14,082	41.8%	\$ 19,974	41.8%	
DPC	\$ 49,090	\$ 51,544	5.0%	\$ 54,122	5.0%	\$ 56,828	5.0%	
County Admin Services	\$ 215,000	\$ 218,225	1.5%	\$ 221,498	1.5%	\$ 224,821	1.5%	
GEMTQAF-State	\$ 298,638	\$ 302,222	1.2%	\$ 305,849	1.2%	\$ 309,519	1.2%	
CSA Business Consultant	\$ 61,794	\$ 56,050	0.0%	\$ -	0.0%	\$ -	0.0%	
Total Expenses	\$ 8,687,435	\$ 9,020,759	3.3%	\$ 9,322,158	3.3%	\$ 9,695,972	4.0%	
Operating Retained Earnings	\$ 1,285,134	\$ 1,141,462	11.2%	\$ 1,035,176	10.0%	\$ 862,146	8.2%	



1. Lakeside FPD and City of Santee both have additional, as needed, surge funding of \$70,000 each year. Percent increase will change annually depending on surge funding used.

Reserve Analysis:

	[2021-22]	%	[2022-23]	%
Beginning Balance	\$ 9,386,272	6.3%	\$ 10,671,406	13.7%
Credit (Debit) Amount	\$ 1,285,134	131.5%	\$ 1,141,462	-11.2%
New Balance	\$ 10,671,406	13.7%	\$ 11,812,868	10.7%
Required Reserve	\$ 4,343,717	4.5%	\$ 4,510,379	3.8%
Excess Reserve	\$ 6,327,689	21.0%	\$ 7,302,488	15.4%

	[2023-24]	%	[2024-25]	%
Beginning Balance	\$ 11,812,868	10.7%	\$ 12,848,044	8.8%
Credit (Debit) Amount	\$ 1,035,176	-9.3%	\$ 862,146	-16.7%
New Balance	\$ 12,848,044	8.8%	\$ 13,710,190	6.7%
Required Reserve	\$ 4,661,079	3.3%	\$ 4,847,986	4.0%
Excess Reserve	\$ 8,186,965	12.1%	\$ 8,862,204	8.2%

