

CSA 69

FY 2021-2022

4th Quarter Financial Overview



September 8, 2022

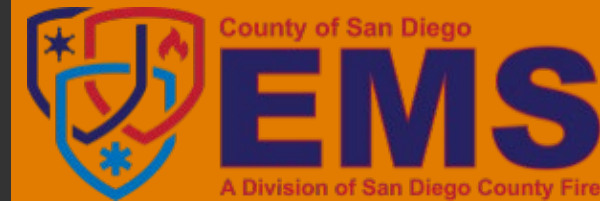


CPSM
Center for Public Safety Management, LLC

Revenue:

Actual [Projected]	2020-21	2021-22	Current Trend
Ambulance Transports	9,430	9,654	2.4%
<i>Resident Transports</i>	6,917	6,958	0.6%
<i>Non-Resident Transports (1)</i>	2,513	2,274	-9.5%
<i>Mutual Aid Transports (1)</i>		422	
Actual Projected	2020-21	2021-22	%
Ambulance Fees (2)	\$ 5,270,473	\$ 5,305,256	0.7%
<i>Resident Fees</i>	\$ 3,903,947	\$ 3,962,499	1.5%
<i>Non-Resident Fees (1)</i>	\$ 1,366,526	\$ 1,342,757	-1.7%
<i>Mutual Aid Fees (1)</i>		\$ 256,307	
Property Tax	\$ 701,241	\$ 738,330	5.3%
Benefit Fee	\$ 2,791,421	\$ 2,835,326	1.6%
Other (3)	\$ 107,500	\$ 445,767	314.7%
Total Other Revenue	\$ 3,600,162	\$ 4,019,423	11.6%
Total Revenue	\$ 8,870,635	\$ 9,324,679	5.1%
Net Ambulance Revenue per Transport	\$ 558.90	\$ 549.54	-1.7%

1. Mutual Aid previously included in Non-Res
2. Based on actual revenue deposited
3. GEMT \$ are accrued, none received since FY 2016/17



Revenue:

Actual [Projected]	2021-22	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Transports	9,654	2.4%	9,660	0.1%	9,885	2.3%	10,115	2.3%
<i>Resident Transports</i>	6,958	0.6%	7,111	2.2%	7,268	2.2%	7,427	2.2%
<i>Non-Resident Transports (1)</i>	2,274	-9.5%	2,338	2.8%	2,403	2.8%	2,470	2.8%
<i>Mutual Aid Transports (1)</i>	422		211	-50.0%	214	1.5%	217	1.5%

Revenue [Projected]	2021-22	Current Trend	[2022-23]	%	[2023-24]	%	[2024-25]	%
Ambulance Fees (2)	\$ 5,305,256	0.7%	\$ 5,367,709	1.1%	\$ 5,431,371	1.1%	\$ 5,496,272	1.1%
<i>Resident Fees</i>	\$ 3,962,499	1.5%	\$ 3,987,355	0.6%	\$ 4,012,367	0.6%	\$ 4,037,536	0.6%
<i>Non-Resident Fees (1)</i>	\$ 1,342,757	-1.7%	\$ 1,380,354	2.8%	\$ 1,419,004	2.8%	\$ 1,458,736	2.8%
<i>Mutual Aid Fees (1)</i>	\$ 256,307		\$ 132,304	-48.4%	\$ 134,288	1.5%	\$ 136,302	1.5%
Property Tax	\$ 738,330	5.3%	\$ 779,046	5.5%	\$ 822,008	5.5%	\$ 867,338	5.5%
Benefit Fee	\$ 2,835,326	1.6%	\$ 2,899,174	2.3%	\$ 2,964,460	2.3%	\$ 3,031,216	2.3%
Other (3)	\$ 445,767	314.7%	\$ 452,454	1.5%	\$ 459,240	1.5%	\$ 466,129	1.5%
Total Other Revenue	\$ 4,019,423	11.6%	\$ 4,130,674	2.9%	\$ 4,245,708	2.9%	\$ 4,364,683	2.9%
Total Revenue	\$ 9,324,679	5.1%	\$ 9,498,383	1.9%	\$ 9,677,079	1.9%	\$ 9,860,955	1.9%
Net Ambulance Revenue per Transport	\$ 549.54	-1.7%	\$ 555.68	1.1%	\$ 549.47	-1.1%	\$ 543.37	-1.1%

1. Mutual Aid previously included in Non-Res fees
2. Based on actual revenue deposited
- 3 GEMT \$ are accrued, none received since FY 2016/17



Expense:

CSA Actual [Projected]	2020-21	2021-22	%
Lakeside Fire Protection District (1)	\$ 3,605,512	\$ 3,693,032	2.4%
City of Santee (1)	\$ 3,871,666	\$ 3,997,125	3.2%
Billing Contractor	\$ 261,862	\$ 245,744	-6.2%
Willdan	\$ 4,935	\$ 5,019	1.7%
DPC	\$ 60,651	\$ 48,817	-19.5%
County Admin Services	\$ 170,148	\$ 178,132	4.7%
GEMT/QAF	\$ 281,914	\$ 323,907	14.9%
Dissolution Expense		\$ 30,019	
CSA Business Consultant	\$ 58,852	\$ 61,794	5.0%
Total Expenses	\$ 8,315,541	\$ 8,583,588	3.2%
Operating Retained Earnings	\$ 555,094	\$ 741,091	7.9%

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.
2. 7.9% is the actual Retained Earnings as a % of revenue. % change from FY 2020/21 is 33.5%



Expense:

CSA Actual [Projected]	2021-22	[2022-23]	%	[2023-24]	%	[2024-25]	%
Lakeside Fire Protection District	\$ 3,693,032	\$ 3,898,485	5.6%	\$ 4,049,600	3.9%	\$ 4,206,573	4.0%
City of Santee	\$ 3,997,125	\$ 4,246,304	6.2%	\$ 4,436,213	4.5%	\$ 4,634,615	4.6%
Billing Contractor	\$ 245,744	\$ 255,328	3.9%	\$ 265,286	3.9%	\$ 275,632	3.9%
Willdan	\$ 5,019	\$ 5,104	5.0%	\$ 5,359	5.0%	\$ 5,627	5.0%
DPC	\$ 48,817	\$ 51,257	5.0%	\$ 53,820	5.0%	\$ 56,511	5.0%
County Admin Services	\$ 178,132	\$ 218,225	22.5%	\$ 267,342	5.0%	\$ 280,709	5.0%
GEMT/QAF	\$ 323,907	\$ 328,625	1.4%	\$ 333,343	1.4%	\$ 338,128	1.4%
Dissolution Expense	\$ 30,019						
CSA Business Consultant	\$ 61,794	\$ 56,050	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenses	\$ 8,583,588	\$ 9,059,378	3.3%	\$ 9,410,962	3.9%	\$ 9,797,795	4.1%
Operating Retained Earnings	\$ 741,091	\$ 439,005	4.6%	\$ 266,117	2.7%	\$ 63,160	0.6%

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%	\$ 10,127,363	7.9%
Credit (Debit) Amount	\$ 741,091	33.5%	\$ 439,005	-40.8%
New Balance	\$ 10,127,363	7.9%	\$ 10,566,368	4.3%
Required Reserve	\$ 4,291,794	3.2%	\$ 4,529,689	5.5%
Excess Reserve	\$ 5,835,569	11.6%	\$ 6,036,679	3.4%

	[2023-24]	%	[2024-25]	%
Beginning Balance	\$ 10,566,368	4.3%	\$ 10,832,485	2.5%
Credit (Debit) Amount	\$ 266,117	-39.4%	\$ 63,160	-76.3%
New Balance	\$ 10,832,485	2.5%	\$ 10,895,645	0.6%
Required Reserve	\$ 4,705,481	3.9%	\$ 4,898,898	4.1%
Excess Reserve	\$ 6,127,004	1.5%	\$ 5,996,747	-2.1%

