



**FINAL  
FINANCIAL  
PLAN  
FY22**

**RANCHO SANTA FE FIRE PROTECTION DISTRICT  
PO Box 410 | RANCHO SANTA FE | CA | 92067**



# FY22 FINAL FINANCIAL PLAN

## BOARD OF DIRECTORS



James H. Ashcraft  
President



John C. Tanner  
Vice President



Nancy C. Hillgren  
Director



Randall Malin  
Director



Tucker Stine  
Director



### Mission Statement

To serve the public through the protection of life, environment and property from fire and other emergencies through prevention, preparedness, education, and response.

### Vision Statement

Our vision is to provide exceptional service and continuous improvement in our organization through innovation, forward-looking leadership, and genuine concern for the welfare of others.

- *We are dedicated to our mission, unwavering in our core values and continually strive to be a model of excellence.*
- *We are role models in the community and leaders in our profession.*
- *We maintain community partnerships, hire and train exceptional people, and provide professional, well-organized, cost effective services.*
- *We are advocates for our member's health, safety, and welfare.*
- *We foster a culture of trust, involvement, and personal accountability.*

# FY22 FINAL FINANCIAL PLAN

## MANAGEMENT TEAM



Fred W. Cox  
Fire Chief



Alicea Caccavo  
Manager, Finance &  
Administration



David McQuead  
Deputy Chief



Marlene Donner  
Fire Marshal



Bruce Sherwood  
Battalion Chief  
Training



Luke Bennett  
Battalion Chief  
Shift - A



Cole Thompson  
Battalion Chief  
Shift - B



Brian Slattery  
Battalion Chief  
Shift - C



Frank Twohy  
Volunteer Recruitment &  
Retention Coordinator



# RANCHO SANTA FE FIRE PROTECTION DISTRICT

## FINAL BUDGET - FY22



September 2021

The Fire District's proposed FY22 Operating and Capital Replacement Budget is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is an important tool to set priorities that align with the strategic plan for the Rancho Santa Fe Fire Protection District over the next year and beyond. This financial plan for the new fiscal year, proposes the necessary revenue and expenditures, while continuing to provide the highest level of emergency response, fire prevention, and administrative services.

It is important to note the impact of COVID-19 on the FY21 District finances. It is estimated that \$620,000 in unanticipated expenditures were incurred as a direct result of COVID-19. These costs were managed through restricting expenditures and the use of reserve funding. Staff has worked diligently to access COVID-19 relief funding, which if obtained, will play a vital role in offsetting the deferred capital and maintenance expenditures incurred in FY21.

### Overview

In evaluating the FY22 budget, the projected total operating estimated revenue increased by .8% as compared to FY21 unaudited revenue (*Figure 1*).

Revenue	FY21 Budget	FY21 Act.	FY22 Budget	BGT vs. Act. - %	BGT vs. Est. - \$
Taxes & Assessments	14,993	15,097	15,517	2.8%	420
EFF-HG	641	726	726	0.0%	0
Developer Reimbursement	203	219	213	-3.0%	(7)
All Other	2,127	2,564	1,997	-22.1%	(567)
<b>Total Revenue</b>	<b>17,964</b>	<b>18,606</b>	<b>18,452</b>	<b>-0.8%</b>	<b>(154)</b>

*Figure 1*

The projected FY22 operating expenditures, compared to the FY21 unaudited costs decreased approximately 4.3%. (*Figure 2*).

Expenditures	FY21 Budget	FY21 Act.	FY22 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Salaries & Benefits	13,054	14,473	13,597	-6.1%	(876)
CalPERS UAL-Expected Payment	759	734	871	18.7%	137
CalPERS UAL-Additional Payment	689	1,000	552	-44.8%	(448)
Service, Supplies, PY	2,742	2,221	2,698	21.5%	477
Other Cash Expenses/Project	-	193	-	-100.0%	(193)
Depreciation	936	903	1,123	24.4%	220
<b>Total Operating Expense</b>	<b>18,181</b>	<b>19,524</b>	<b>18,841</b>	<b>-3.5%</b>	<b>(682)</b>
Transfer in/out from FMF	559	753	564		
<b>Operating Surplus (Deficit)</b>	<b>342</b>	<b>(164)</b>	<b>174</b>		
Capital Expenses	1,454	860	1,282	49.2%	423
<b>Total Expense (inc. Capital)</b>	<b>19,635</b>	<b>20,383</b>	<b>20,124</b>	<b>-1.3%</b>	<b>(261)</b>
<b>Total Cash Expenses (minus depreciation)</b>	<b>18,699</b>	<b>19,480</b>	<b>19,000</b>	<b>-2.5%</b>	<b>(480)</b>

*Figure 2*

**Mission:** To serve the public through the protection of life, environment and property from fire and other emergencies through prevention, preparedness, education, and response.

Property tax (including the special taxes and assessments) represents the largest revenue category at approximately 85% of the General Fund’s total revenue, or approximately \$15.517 million. As a category, the tax revenue is projected to increase overall approximately 2.8% in FY22. These numbers will most likely change once the District receives the annual report from the County of San Diego that confirms the assessed valuation and opening charges.

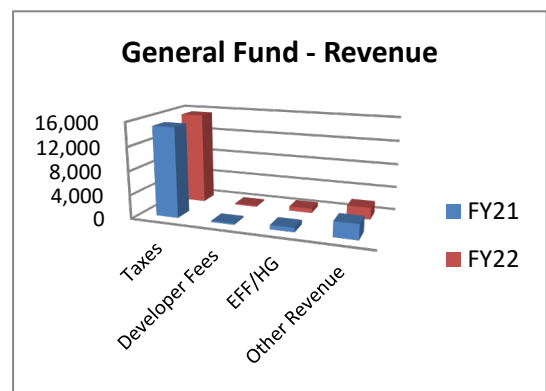
The next largest revenue sources are lease, reimbursements received for firefighting deployments, plan reviews, and the SAFER personnel grants. Highlights include:

1. Lease: (\$415,157)
  - a. Cell tower site rental \$165,276 (Verizon, AT&T, Sprint)
  - b. Facility space rental \$249,881 (AMR, RSFA, NCDJPA)
2. Firefighting Reimbursements
  - a. Average estimate - \$762,100 (This estimate is based on the number of large fires that district personnel will respond to.)
3. Plan Reviews
  - a. Average estimate - \$294,800 (this estimate is based on the previous fiscal year, as new construction was down significantly.)
4. SAFER Grants
  - a. Staffing for Adequate Fire & Emergency Response (SAFER) Grant that provides for the salary and benefits for a full-time Volunteer Recruitment and Retention Coordinator, and includes costs for basic firefighter training, tuition assistance for higher education, and NFPA 1582 entry-level physicals for new volunteer members for a period of four (4) years. This grant reimburses 100% of the expenditures that started November 2017 and concludes November 2021; and
  - b. Staffing for Adequate Fire & Emergency Response (SAFER) Grant for the hiring of firefighters. This three-year cost shared program concluded December 31, 2020.

We project all general fund revenues at \$18,452,124. The variation between FY21 (Act.) and FY22 projection is de minimis. These projected revenues are equal to the FY22 operating expenses represents a balanced budget. The following summary of revenue changes is between FY22 **Budget** and the FY21 **Actual (Unaudited)**:

**Revenue – \$18,452,124**

- **Taxes & Assessments** – the 1% AB8 revenue and benefit fees planned increase is 3.5% (\$419,486). The District’s assessed valuation for FY22 (\$20,561,327,703) determined in mid-July, increased 3.8% over the previous year; therefore, secured property tax revenue was increased by 3.5%.
- **County of San Diego/CSA-107, One-time funds** – \$312K: the County of San Diego provided the district in FY17 a one-time lump sum of \$2.5 million for any potential tax short falls resulting in the reorganization. This amortized \$2.5 million shortfall is planned over eight (8) year period, and this is year seven (7).
- **HGV CFD** – The third year revenue from the Harmony Grove Village “Joint Community Facilities District” (JCFD) for FY21 was estimated \$328,300; however, the district expects to receive \$413,600 which continues to grow significantly because of the new construction. The District expects an equivalent amount in FY22.
- **Interest** – Interest revenue is down significantly because of two factors: 1) the decline in interest rates; and 2) the fair market value on each account. The FY21 figures for interest reflects a reduction of \$99,428 in fair market value adjustments.



- **Lease** – The lease revenue for the District is expected to increase with the recently renegotiated lease agreements with North County Dispatch JPA and RSF Patrol. All other leases were adjusted by either contract or CPI adjustments.
- **Firefighting Reimbursement** – Decreased 41.51% (\$541K): This District’s emergency call back has increased significantly over the past few years, however, during FY21 the amount the District received was significantly more than planned; and the counterpart to the reimbursement is the overtime budget. This year, the final budget includes an average of firefighting reimbursement received from the State of California over a three-year period.
- **Plan Reviews** – Increased 12.4% (\$32,472): the Fire Prevention staff continues to be busy in plan review and inspections.

In addition to these general funds, the District estimates to collect for FY21 \$174,392 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY22 is \$169,500, a 2.85% decrease.

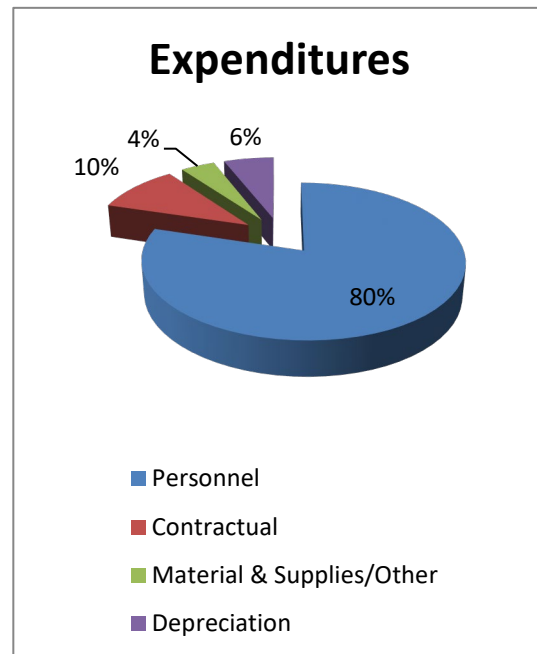
### Operating Expenditures

The following is a summary of expenditure changes between the *FY21 Act. (Unaudited) Expenditures* and the proposed *FY22 Final Budget*:

#### Personnel – \$15,020,400

Overall personnel costs decreased 7.32% or \$1.18 million below FY21 expenditures, which includes additional UAL payments to CalPERS. Cost increases are planned for medical/dental/life insurance benefits. Additional changes are:

- **Salary** – personnel staffing remains the same as FY21. This budget includes salary adjustments (increase) negotiated for all employees.
- **Overtime** – The (27.03%) decrease or (\$613,573) is directly related to a combination in the reduction in costs for firefighting deployments in FY21. The average number of hours increased for sick leave, which we believe is likely due to COVID-19 and the mandated leave requirements.
- **Workers’ Compensation/Wellness** – this expense continues to increase significantly, and sadly during FY21, the District experienced two significant losses of personnel.



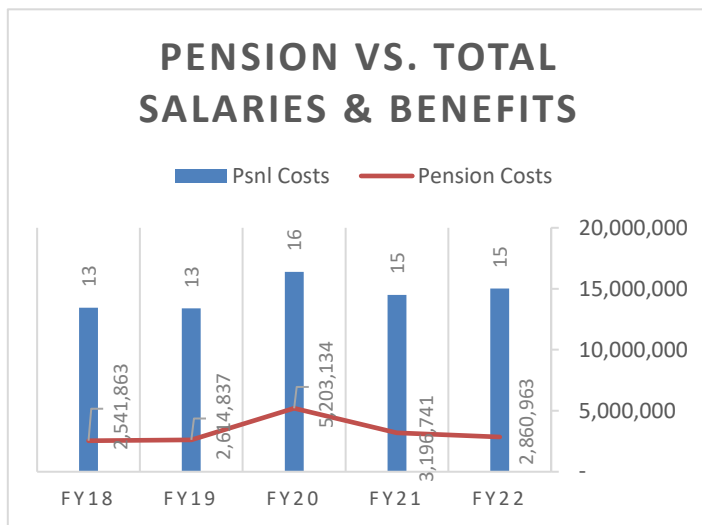
FY	17	18	19	20	21 (Act.)
Annual Cost	301,858	446,838	544,784	597,954	\$669,601

The District is a member of the Public Agency Self Insurance System (PASIS) and is self-insured for work related injuries. Injury claims have increased over the past several years. In addition, the costs for the Wellness program have also increased. Approximately \$85,000 of the FY22 costs is attributed directly to the Wellness program.

- Retirement** – FY22 estimated total for PERS expenditures is \$2.851 million, which includes the annual UAL expected payment of \$870,977. The District’s employer contribution rates has continued to rise for all six plans. FY22 employer rates shall be:

YEAR	Safety 3% @ 50	Safety 3% @ 55	Safety 2.7% @ 57	Misc. 2.7% @ 55	Misc. 2.5% @ 55	Misc. 2.0% @ 62
FY19 (Employer Contribution)	20.556%	17.614%	12.141%	12.212%	10.022%	6.842%
Employee Contribution (FY19)	9.00%	9.00%	12.00%	8.00%	8.00%	6.25%
FY20	21.927%	18.928%	13.034%	13.182%	10.823%	6.985%
Employee Contribution (FY20)	9.00%	9.00%	12.00%	8.00%	8.00%	6.75%
FY21	23.674%	20.585%	13.044%	14.194%	11.472%	7.732%
Employee Contribution (FY21)	9.00%	9.00%	13.00%	8.00%	8.00%	6.75%
FY22	23.710%	20.640%	13.044%	*0.00%	11.590%	7.590%
Employee Contribution (FY22)	9.00% +1.00% (07/01-12/31) +2.00% (01/01-06/30)	9.00% +1.00% (07/01-12/31) +2.00% (01/01-06/30)	13.130%	0.00%	8.000%	6.750%

\* The Miscellaneous 2.7% @ 55 (Non-safety) plan closed January 1, 2021, as there are no longer “active employees” contributing to the plan. The District will continue to make contributions to the UAL as required by CalPERS.



- CalPERS Unfunded Accrued Liability (UAL) Additional Payment** – \$552,307 The Board of Directors has an ongoing commitment to continue accelerated pension funding through the annual operating budget. The expense for FY21 was \$1 million, and for FY22 \$552,307 is planned. In addition to the planned discretionary payment, the District will submit an additional \$40k (Act.) collected from the Classic Tiered employees through payroll deductions pursuant to the Memorandum of Understanding (MOU) effective January 1, 2021. Although the

amount is relatively small, this will increase as the employees contributions rise per the term of the MOU. As a point of interest, since FY15 (including FY22), the Board of Directors has authorized an additional \$8.985 million in accelerated payments (for all plans) to CalPERS. The payment proposed is comprised of the difference in the 30-year vs. 15-year payment or 10-year schedule. Staff has planned the additional payment based upon the actuarial report received in August 2021.

### ***Contractual Services – \$1,927,207***

The FY22 Contractual Services category increased 18.25% or \$296,374 over the unaudited FY21 expenses. Due to the unexpected costs of COVID-19, staff limited spending across most budget categories, in particular Training. We anticipate that FY22 will return to a normal spending plan. The majority of the increase is due to the normal inflation costs expected, noting the following:

- Dispatching ↑ 6.6% (\$13,640) – this is primarily due to increased call volume and the cost per call.
- Other Professional/Contractual Services ↑ 26.4% (\$26,368) – this is primarily due to increased costs of contracted services, the implementation and transition to Microsoft Office (Cloud based).
- Training ↑ 211.1% (\$91,417) – training for all personnel was curtailed due to COVID-19, along with numerous conferences cancelled. The training budgeted dollars remain similar to the FY21 plan.
- Utilities ↑ 3.9% (\$14,066) – utility costs are overall on the rise.

### ***Material & Supply – \$770,613***

The FY22 Material and Supply category increased 33.9% or \$195,267 over the unaudited FY21 expenditures. A significant increase is shown in Medical Supplies as the District plans to purchase additional Automated External Defibrillators (AED) and AutoPulse® Resuscitation System.

### ***Depreciation – \$1,123,400***

The FY21 Depreciation category increased by 24.4% or \$220,190 over the FY21 expense. The primary reason is due to the addition of RSF5, the accelerated depreciation of RSF5 Trailers, and an entire year for the new Type I engine.

### ***Capital & Other Cash Expenditures - \$1,282,300***

The District's Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$1,282,300. We anticipate paying for the completion of one brush vehicle, the purchase of one Type I engine, and improvements for RSF1.

The following is a list of capital or cash expenditures planned:

Expense/Project	Funding Source GF	Funding Source FMF
RSF1 Air Conditioner Replacement	30,000	
RSF1 Tenant Improvements	75,000	
Training Tower Improvements	88,236	88,236
RSF6 Improvements	64,286	150,000
Replacement Type III <i>(Completion)</i>	30,923	20,615
Replacement Type I	426,000	284,000
Command Vehicle – Equip/Completion	3,750	21,250
<b>Total</b>	<b>\$718,195</b>	<b>\$564,100</b>



## **Fund Summary**

The District's estimated cash assets (all general funds) for June 30, 2021 are \$15.849 million; and June 30, 2022 is projected to be about \$15.690 million.

## **Budget Summary**

The District FY22 Revenue has a moderate increase; the FY22 planned expenditures are higher than the FY21 expenses; and the proposed budget aligns with the strategic plan. The FY22 Final Budget presents a structurally balanced and financially prudent roadmap for next fiscal year. This budget will enable the District to continue to maintain high quality fire and emergency response services, while continuing to place a priority on the health and safety of the public and district personnel. District personnel is also committed to good financial stewardship through efficient operational and budget management process, including cutting costs whenever possible to do so.

**FY22**

**OPERATING  
EXPENDITURES**

**GENERAL FUND**

## Summary Revenues, Expenditures - Operating Budget FY22

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change - Act. vs. Proposed	
<b>REVENUES</b>	GF - 21	GF - 22	\$\$	%
Total Revenues	18,606	<b>18,452</b>	<b>(154)</b>	-0.8%
<b>EXPENDITURES</b>				
Total Operating Expenditures	19,524	<b>18,841</b>	<b>(682)</b>	-3.5%
<b>Operating Surplus (Deficit)</b>	<b>(164)</b>	<b>174</b>	528	-206.1%

## Summary Revenues, Expenditures - Operating Budget FY22

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change - Act. vs. Proposed	
<b>REVENUES</b>	GF - 21	GF - 22	\$\$	%
Total Revenues	18,606	<b>18,452</b>	<b>(154)</b>	-0.8%
<b>EXPENDITURES</b>				
Personnel	16,207	<b>15,020</b>	<b>(1,187)</b>	-7.3%
Contractual Services	1,631	<b>1,927</b>	296	18.1%
Materials & Supplies	575	<b>771</b>	195	34.1%
Other Expenditures (Projects/Equipment/Prior Year)	208	<b>0</b>	<b>(208)</b>	-100.0%
Depreciation	903	<b>1,123</b>	220	24.4%
Total Operating Expenditures	19,524	<b>18,841</b>	<b>(683)</b>	-3.5%
Other Financing Sources (transfers in/out)	<u>753</u>	<b><u>564</u></b>		
<b>Operating Surplus (Deficit)</b>	<b>(164)</b>	<b>174</b>	528	-206.1%

## Summary - Operating Revenues

### FY22

<i>(In Thousands)</i> <b>REVENUES</b>	Act. (6/30)	Proposed	Change - Act. vs. Proposed	
	GF - 21	GF - 22	\$	%
Taxes & Assessments	13,529	<b>13,903</b>	374	2.8%
Tax Refunds - Adjustment	(77)	<b>(80)</b>	(3)	2.9%
Benefit Fee/Special Tax	<u>1,646</u>	<u><b>1,694</b></u>	<u>48</u>	<u>2.9%</u>
Subtotal	15,097	<b>15,517</b>	419	2.8%
Developer Reimbursement/Revenue				
Rancho Cielo	<u>219</u>	<u><b>213</b></u>	<u>(6)</u>	<u>-2.9%</u>
Subtotal	219	<b>213</b>	(6)	-2.7%
Other Revenue				
EFF/HG (County)	726	<b>726</b>	0	0.0%
Plan Checks	262	<b>295</b>	32	12.6%
Administrative Fees	6	<b>1</b>	(5)	700.0%
Interest	5	<b>137</b>	132	2640.0%
Lease	404	<b>415</b>	11	2.7%
Instructor/Training	29	<b>29</b>	0	0.0%
Grant	323	<b>147</b>	(175)	-54.5%
FF/EMS Reimbursement	1,303	<b>762</b>	(541)	-41.5%
Other	<u>232</u>	<u><b>211</b></u>	<u>(21)</u>	<u>112.1%</u>
Subtotal	3,290	<b>2,723</b>	(567)	-17.2%
Total Operating Revenues	<u>18,606</u>	<u><b>18,452</b></u>	<u>(154)</u>	<u>-0.8%</u>

**Summary Expenditures - Operating Budget Act. 6/30 to Proposed Budget**

		<b>FY22</b>		
<i>(In Thousands)</i>	Act. (6/30)	<b>Proposed</b>	Change - Act. vs. Proposed	
	GF - 21	<b>GF - 22</b>	\$\$	%
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Payroll				
Salary	7,499	<b>7,725</b>	226	3.0%
Holiday Pay	180	<b>262</b>	81	45.6%
Overtime	<u>2,270</u>	<b>1,657</b>	<b>(614)</b>	<b>-27.0%</b>
	Subtotal	<b>9,644</b>	<b>(306)</b>	<b>-3.1%</b>
Benefits				
Health Insurance + HRSA	1,334	<b>1,798</b>	464	34.8%
Life/LTD Insurance	31	<b>41</b>	10	32.3%
Medicare/Social Security	147	<b>151</b>	4	2.7%
Retirement (Normal Cost)	2,447	<b>1,539</b>	<b>(908)</b>	<b>-37.1%</b>
CalPERS UAL-Expected	618	<b>759</b>	141	22.8%
CalPERS UAL-Additional	1,000	<b>552</b>	<b>(448)</b>	<b>-44.8%</b>
Unemployment	10	<b>10</b>	0	0.0%
Workers Compensation	670	<b>526</b>	<b>(144)</b>	<b>-21.5%</b>
Other	<u>0</u>	<b>0</b>	<u>0</u>	
	Subtotal	<b>6,257</b>	<b>(880)</b>	<b>-14.1%</b>
<b>TOTAL</b>	<b>16,207</b>	<b>15,020</b>	<b>(1,187)</b>	<b>-7.3%</b>
<b>Contractual Services</b>				
Administration Fees	210	<b>216</b>	6	2.9%
Building/Facility Lease	28	<b>31</b>	3	10.7%
Dispatching	207	<b>220</b>	14	6.3%
Equipment Rental & Repairs	12	<b>35</b>	22	191.7%
Insurance	130	<b>136</b>	6	4.6%
Legal	96	<b>82</b>	<b>(14)</b>	<b>-14.6%</b>
Meetings, Meals, Mileage	2	<b>6</b>	4	200.0%
Other Contractual/Professional Services	369	<b>400</b>	31	8.4%
Service Agreements	31	<b>38</b>	7	22.6%
Soil Contamination	0	<b>0</b>	0	0.0%
Training	43	<b>135</b>	91	214.0%
Utilities	343	<b>357</b>	14	4.1%
Vehicle Maintenance & Repairs	127	<b>236</b>	109	85.8%
All Other	<u>33</u>	<b>35</b>	<u>3</u>	<u>6.1%</u>
<b>TOTAL</b>	<b>1,631</b>	<b>1,927</b>	296	18.1%
<b>Materials &amp; Supplies</b>				
Apparatus	28	<b>31</b>	2	10.7%
Apparatus - Computers	0	<b>6</b>	6	100.0%
Computer	52	<b>79</b>	27	51.9%
Fuel	67	<b>73</b>	6	9.0%
Grants	0	<b>17</b>	17	0.0%
Office	31	<b>50</b>	19	61.3%
Safety	63	<b>98</b>	35	55.6%
Uniforms	27	<b>42</b>	16	55.6%
Programs/Public Education	5	<b>12</b>	7	140.0%
Hose, Nozzles, Foam	17	<b>15</b>	<b>(2)</b>	<b>-11.8%</b>
Radio	28	<b>22</b>	<b>(6)</b>	<b>-21.4%</b>
Station Maintenance/Supplies/Janitorial	48	<b>59</b>	11	22.9%
Audio Visual	0	<b>1</b>	1	#DIV/0!
Books	1	<b>5</b>	4	630.6%
Cellular	0	<b>2</b>	2	
Electrical Supplies	0	<b>0</b>	0	
Food for Major Emergencies	1	<b>2</b>	1	
Furnishings	8	<b>19</b>	11	152.1%
Hydrant Maintenance	2	<b>2</b>	0	-20.1%
Knox Replacement	4	<b>5</b>	1	
Lumber Screws Nails	0	<b>0</b>	0	
Maps	2	<b>2</b>	0	
Medical Supplies	116	<b>183</b>	67	
Miscellaneous	27	<b>6</b>	<b>(22)</b>	<b>-79.8%</b>
Paint	0	<b>0</b>	0	
Rock Sand Gravel	0	<b>1</b>	1	
SAFER Grants	20	<b>15</b>	<b>(5)</b>	
Special Event & Awards	17	<b>12</b>	<b>(5)</b>	<b>-28.4%</b>
Street Signs & Markers	0	<b>1</b>	1	
Tools	2	<b>2</b>	0	
Training (Expendable Supplies)	9	<b>9</b>	<b>(1)</b>	<b>-6.0%</b>
All Other	<u>210</u>	<b>267</b>	<u>57</u>	<u>27.1%</u>
<b>TOTAL</b>	<b>575</b>	<b>771</b>	195	34.1%
<b>Depreciation</b>				
	<u>903</u>	<b>1,123</b>	<u>220</u>	<u>24.4%</u>
Assets (Equipment/Fleet)	0	<b>0</b>	0	
Fleet Reserve	0	<b>0</b>	0	
Prior Year	15	<b>0</b>	<b>(15)</b>	
Projects	193	<b>0</b>	<b>(193)</b>	
Other Expenditures (Projects/Equipment/Prior Year)	<u>208</u>	<b>0</b>	<b>(208)</b>	<b>-100.0%</b>
<b>TOTAL Operating Expenditures</b>	<b>19,524</b>	<b>18,841</b>	<b>(682)</b>	<b>-3.5%</b>
Other Cash Expenses (inc. Capital)	<u>860</u>	<b>1,282</b>	<u>423</u>	<u>49.1%</u>
	<u>20,383</u>	<b>20,124</b>	<b>(260)</b>	<b>-1.3%</b>
<i>Minus Depreciation</i>	<u>903</u>	<u>1,123</u>		
<b>Total Cash Expenditures</b>	<b>19,480</b>	<b>19,000</b>		

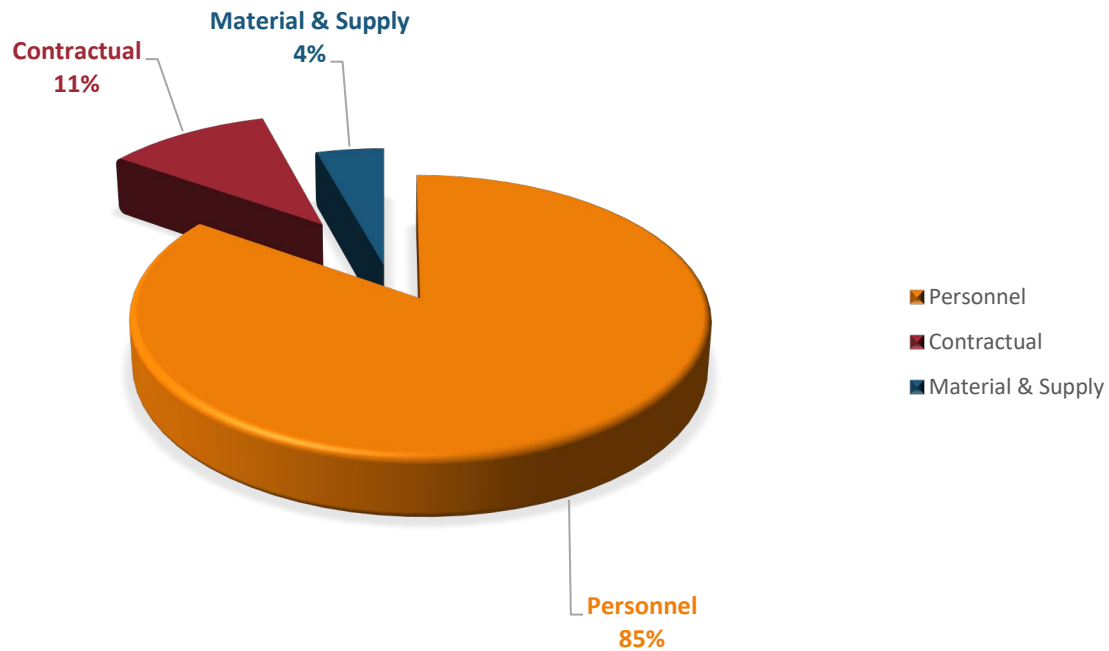
## EXPENDITURE SUMMARY

	BUDGET FY21	Act. (6/30)	BUDGET FY22	Est. vs Bgt % Change
Personnel <i>including all UAL Payments</i>	14,502,435	16,206,739	15,020,179	-7.3%
Contractual	1,952,197	1,630,833	1,927,207	18.2%
Material & Supply	1,180,890	575,346	770,613	33.9%
Prior Year Expense/Equipment/Projects	-	14,781	-	-100.0%
Depreciation	936,100	903,187	1,123,377	24.4%
<i>Other Expenses</i>				
Board Approved Exp	-	-	-	
Other Capital Expenses <i>(not depreciated)</i>	-	192,350	-	0.0%
Subtotal <i>(Operating Expenses)</i>	18,571,622	19,523,238	18,841,376	-3.5%
	-	-	-	
	18,571,622	19,523,238	18,841,376	-3.5%
Other Cash Expenses <i>(Capital)</i>	1,968,824	859,583	1,282,295	49.2%
TOTAL CASH COSTS <i>(Including Capital Outlay (not inc. Dep.))</i>	19,604,346	19,479,633	19,000,294	-2.5%

## Capital Funding

Total GF	895,088	348,043	718,194
Total FMF	1,073,736	511,539	564,101
	1,968,824	859,583	1,282,295

## FY22 OPERATING BUDGET - EXPENDITURES



FISCAL YEARS - FY21; FY22

	BUDGET FY 21	FY21 (Act. 6/30/21)	BUDGET FY 22	PROPOSED FY 22	BGT vs. Act. %	BGT vs. Act. \$
<b>Revenue</b>						
Taxes & Assessments	13,424,100	13,528,786	13,902,582	13,902,600	2.8%	373,814
Tax Refunds - Adjustment	(75,400)	(77,294)	(80,000)	(80,000)	3.5%	(2,706)
Benefit Fee/Special Tax	1,644,500	1,645,823	1,694,190	1,694,200	2.9%	48,377
Administrative Fees	500	5,558	1,000	1,000	0.0%	(4,558)
Sale of Assets	33,500	53,500	42,014	42,100	-21.5%	(11,400)
CSA-17 (ALS Equipment & Supplies)	150,100	142,096	145,986	146,000	2.7%	3,904
Developer Reimbursement/Revenue						
Dev. Reim. Rev - Rancho Cielo Station	202,500	218,959	212,500	212,500	-2.9%	(6,459)
EFF-HG (County)	312,500	312,500	312,500	312,500	0.0%	0
EFF-HGV-CFD	328,300	413,556	413,556	413,600	0.0%	44
EMS First Responder	14,600	14,072	14,072	14,100	0.2%	28
Firefighting Reimbursement (FEMA/OES)	491,600	1,303,190	762,092	762,100	-41.5%	(541,090)
Grant Revenue	227,400	322,685	147,125	147,200	-54.4%	(175,485)
Hydrant Maintenance	5,100	6,870	6,000	6,000	-12.7%	(870)
Instructor/Training Revenue	30,700	28,917	28,917	29,000	0.3%	83
Interest Income	456,400	104,156	136,465	136,500	31.1%	32,344
Interest Income (FMV-Adjustments)		(99,428)	-			
Lease Revenue						
AMR	96,583	96,636	98,032	98,032	1.4%	1,395
Cellular Site Rental (RSF6)	72,630	75,228	74,809	74,809	-0.6%	(419)
NCDJPA	44,117	43,490	45,183	45,183	3.9%	1,693
RSF Association	109,400	103,559	106,666	106,700	3.0%	3,141
Verizon	87,600	84,734	89,630	89,700	5.9%	4,966
Verizon (Generator)	900	814	837	900	10.5%	86
Miscellaneous	23,100	15,666	2,520	2,600	-83.4%	(13,066)
Plan Reviews	283,200	262,328	294,798	294,800	12.4%	32,472
<b>Subtotal</b>	<b>17,963,930</b>	<b>18,606,400</b>	<b>18,451,473</b>	<b>18,452,124</b>	-0.8%	<b>(154,276)</b>
<b>Expenditures - (GF)</b>						
- Personnel	13,813,200	15,206,739	14,467,872	14,467,900	-4.9%	(738,839)
- CalPERS UAL - Additional Payment	689,400	1,000,000	552,407	552,500	-44.8%	(447,500)
- Contractual Costs; Material & Supplies; VRRRC, PY Expenses	2,742,500	2,220,960	2,697,820	2,697,900	21.5%	476,940
- FMF Cost Recovery						
- Other Expenditures (not depreciated)		192,775				
- Project Expenditures	-	-	-	-		
<b>Subtotal</b>	<b>17,245,100</b>	<b>18,620,475</b>	<b>17,718,099</b>	<b>17,718,100</b>	-4.8%	<b>(902,375)</b>
- Depreciation Expense	936,100	903,187	1,123,377	1,123,400	24.4%	220,213
Total Operating Expenditures	18,181,200	19,523,663	18,841,476	18,841,500	-3.5%	(682,163)
- Other financing sources (transfers in/out)	558,800	753,303	564,101	564,200	-25.1%	(189,103)
Operating Surplus (Deficit)	341,530	(163,960)	174,097	174,000	-206.1%	337,960
- Other Expenditures - Capital	1,453,900	859,583	1,282,295	1,282,300	49.2%	422,717
<b>Total Expenditures (minus depreciation)</b>	<b>18,698,800</b>	<b>19,480,058</b>	<b>19,000,394</b>	<b>19,000,400</b>	-2.5%	<b>(479,658)</b>
Cash Surplus (Deficit)	(734,870)	(873,658)	(548,921)	(549,000)	-37.2%	324,658
<b>Designated Capital Revenue</b>						
Annexation Fees						
Fire Mitigation Fee Interest	47,800	19,890	14,918	15,000	-24.59%	(4,890)
Fire Mitigation Fees	390,300	154,502	154,502	154,600	0.06%	98
<b>Subtotal</b>	<b>438,100</b>	<b>174,392</b>	<b>169,419</b>	<b>169,500</b>	-2.85%	<b>(4,892)</b>
<b>Designated Capital Revenue Expenditures</b>						
FMF Expenditures	-	-	-	-		
Transfer in/out	(558,800)	(753,303)	(564,101)	(564,200)	-25.12%	189,103
<b>Total Expenditures - (FMF)</b>	<b>(558,800)</b>	<b>(753,303)</b>	<b>(564,101)</b>	<b>(564,200)</b>	-25.12%	<b>189,103</b>
Cash Surplus (Deficit)	(120,700)	(578,911)	(394,682)	(394,700)	-31.82%	184,211
<b>Prior Year Adjustments</b>						
<b>RESERVE Surplus (Deficit) - All Funds</b>	<b>(855,570)</b>	<b>(1,452,569)</b>	<b>(943,603)</b>	<b>(943,700)</b>		



## Estimated Cash Net Assets FY21 vs. FY22 (not including Net Pension Obligation)

General Fund					
	FUND TOTAL	FY21	FUND TOTAL	FY22	%
Cash - Beginning (June 30, 2020)	17,576		15,849		
June 30 Receivables	1,646				
June 30 Restricted Cash & Cash Equivalents	804				
June 30 Prepay	0				
June 30 Transfer in (out)	0		0		
	20,026		15,849		
June 30 Liabilities	4,057		0		
BEGINNING - NET CASH ASSETS	<u>15,969</u>		<u>15,849</u>		-0.8%
<b>PROJECTED REVENUE</b>					
Taxes & Assessments	15,097		15,517		
Interest	5		137		
Developer Reimbursement	219		213		
Lease Revenue	404		415		
Other Revenue	1,887		1,149		
EFF/HG (County)	726		726		
Fees	268		296		
<b>Total Projected Revenue</b>		<b>18,606</b>		<b>18,452</b>	
<b>PROJECTED EXPENDITURES</b>					
Personnel Costs	15,207		14,468		
CalPERS UAL	1,000		552		
Maintenance & Operating Costs	2,206		2,698		
Capital/Project Expenditures	208		0		
Depreciation Expense	903		1,123		
Total Operating Expenditures		<b>19,524</b>		<b>18,841</b>	
Transfers in(out)		753		564	
Operating Surplus - \$		(164)		174	
Operating Cash Surplus (Deficit) inc. depreciation		739		1,297	
Additional Cash Payments					
Equipment - Facility - Vehicles		860		1,282	
<b>Total Projected Cash Expenditures</b>		<b>19,480</b>		<b>19,175</b>	
Excess Revenue over Cash Expenditures		(874)		(723)	
<b>Net Change in Fund Balance</b>		<b>(120)</b>		<b>(158)</b>	31.6%
Est. CASH ASSETS - 6/30		<u>15,849</u>		<u>15,690</u>	-1.0%
<b>Fire Mitigation Fund</b>					
Cash - Beginning (June 30, 2020)	3,033		1,322		
June 30 Receivables	97		0		
June 30 Restricted Cash & Cash Equivalents	0		0		
June 30 Prepay	0		0		
June 30 Transfer in (out)	0		0		
	3,130		1,322		
June 30 Liabilities	(1,188)		0		
BEGINNING - NET CASH ASSETS		<u>1,942</u>		<u>1,322</u>	-31.9%
<b>PROJECTED REVENUE</b>					
Interest	20		15		
Fire Mitigation Fees	155		155		
<b>Total Projected Revenue</b>		174		170	-2.8%
<b>PROJECTED EXPENDITURES</b>					
Total Operating Expenditures					
Excess Revenue over Expenditure		174		170	
Transfers in(out)		(753)		(564)	
<b>Net Change in Fund Balance</b>		<b>(579)</b>		<b>(395)</b>	
CASH ASSETS - 6/30		1,363		928	-32.0%
<b>LIABILITIES &amp; FUND EQUITY</b>					
Restricted Reserves					
Fire Mitigation		1,363		928	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<u>1,363</u>		<u>928</u>	-32.0%
<b>ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS</b>		<u>17,212</u>		<u>16,618</u>	-3.5%

**FY22**

**CAPITAL  
EXPENDITURES**

**GENERAL FUND  
&  
FIRE MITIGATION  
FUND**

GENERAL FUND  
EQUIPMENT - ASSETS

Five Year Capital Plan

Description		Funding %	FY21	FY21 (Act.)	FY22	FY23	FY24	FY25
File Server			-	12,394	-	-	-	-
Subtotal			-	12,394	-	-	-	-
FIRE MITIGATION FUND								
ASSETS								
Description		Funding %	FY21	FY21 (Act.)	FY22	FY23	FY24	FY25
<i>No Proposed Expenditures</i>			-	-	-	-	-	-
Total Proposed Asset Expenditures			-	-	-	-	-	-
TOTAL			-	12,394	-	-	-	-

GENERAL FUND  
**FACILITY - ASSETS**

Project #	Description	Funding %	BUDGET							
			FY21	<i>FY21 (Act.)</i>	FY22	FY23	FY24	FY25	FY26	FY27
20-01	RSF1 Air Conditioner Replacement	100%	100,000	-	30,000					
20-02	RSF1 Tenant Improvements	100%	100,000		75,000					
21-01	Training Tower Improvements ( <i>Committee FY21</i> )	50%	88,236	FY 21 expensed in contractual services	88,236					
21-02	RSF5 Solar	15%	30,000	24,518	-					
23-01	FP Office Space Remodel	20%				25,000				
21-03	RSF6 Improvements	30%	15,000		64,286					
18-01	RSF Fire Station - Design/Build <i>Committee Approved (FY18) - Est \$2,500,000</i>	15%	34,500	26,386	-	-	-	-	-	-
	SUBTOTAL		367,736	50,904	257,521	25,000	-	-	-	-
FIRE MITIGATION FUND			FY21	<i>FY21 (Act.)</i>	FY22	FY23	FY24	FY25	FY26	FY27
FACILITY REPLACEMENT/IMPROVEMENT										
Project #	Description	Funding %								
21-01	Training Tower Improvements ( <i>Committee FY21</i> )	50%	88,236	-	88,236					
21-02	RSF5 Solar	85%	170,000	138,934						
23-01	FP Office Space Remodel	80%				100,000				
21-03	RSF6 Improvements	70%	35,000		150,000					
18-01	RSF Fire Station - Design/Build <i>Committee Approved (FY18) - Est \$2,500,000</i>	85%	195,500	149,519	-	-	-	-	-	-
	SUBTOTAL		488,736	288,453	238,236	100,000	-	-	-	-
TOTAL			856,471	339,357	495,757	125,000	-	-	-	-



**FY22**

**PERSONNEL**

**ORGANIZATION  
CHART**

**EQUIPMENT**

**FACILITY**

**FLEET**

## Personnel Listing

Position Title	2020-21 Positions	Change (+/-)	2021-22 Positions
<b>Administration</b>			
Fire Chief	1		1
Deputy Chief	1		1
Manager, Finance & Administration	1		1
Battalion Chief - Training	1		1
Accounting Specialist	1		1
Accounting Technician	1		1
Office Support Coordinator	1		1
Fire Service Assistant	1		1
Temporary Staffing *1	1		1
<b>Total Administration</b>	<b>9</b>	<b>0</b>	<b>9</b>
<b>Fire Prevention</b>			
Fire Marshal	1		1
Deputy Fire Marshal	1		1
Fire Prevention Specialist/Forester	1		1
Fire Prevention Specialist	2		2
Office Support Coordinator	1		1
Temporary Staffing *2	1		1
<b>Total Fire Prevention</b>	<b>7</b>	<b>0</b>	<b>7</b>
<b>Emergency Services</b>			
Battalion Chief - Shift	3		3
Captain	18		18
Engineer/Paramedic	18		18
Firefighter/Paramedic	15		15
<b>Total Emergency Services</b>	<b>54</b>		<b>54</b>
<b>Volunteer Division</b>			
Volunteer Recruitment & Retention Coordinator	1		1
Driver Operator *3	6	(6)	0
Volunteer Firefighters *4	25		25
<b>Total Volunteer</b>	<b>32</b>		<b>26</b>
<b>Grand Total</b>	<b>102</b>	<b>0</b>	<b>96</b>

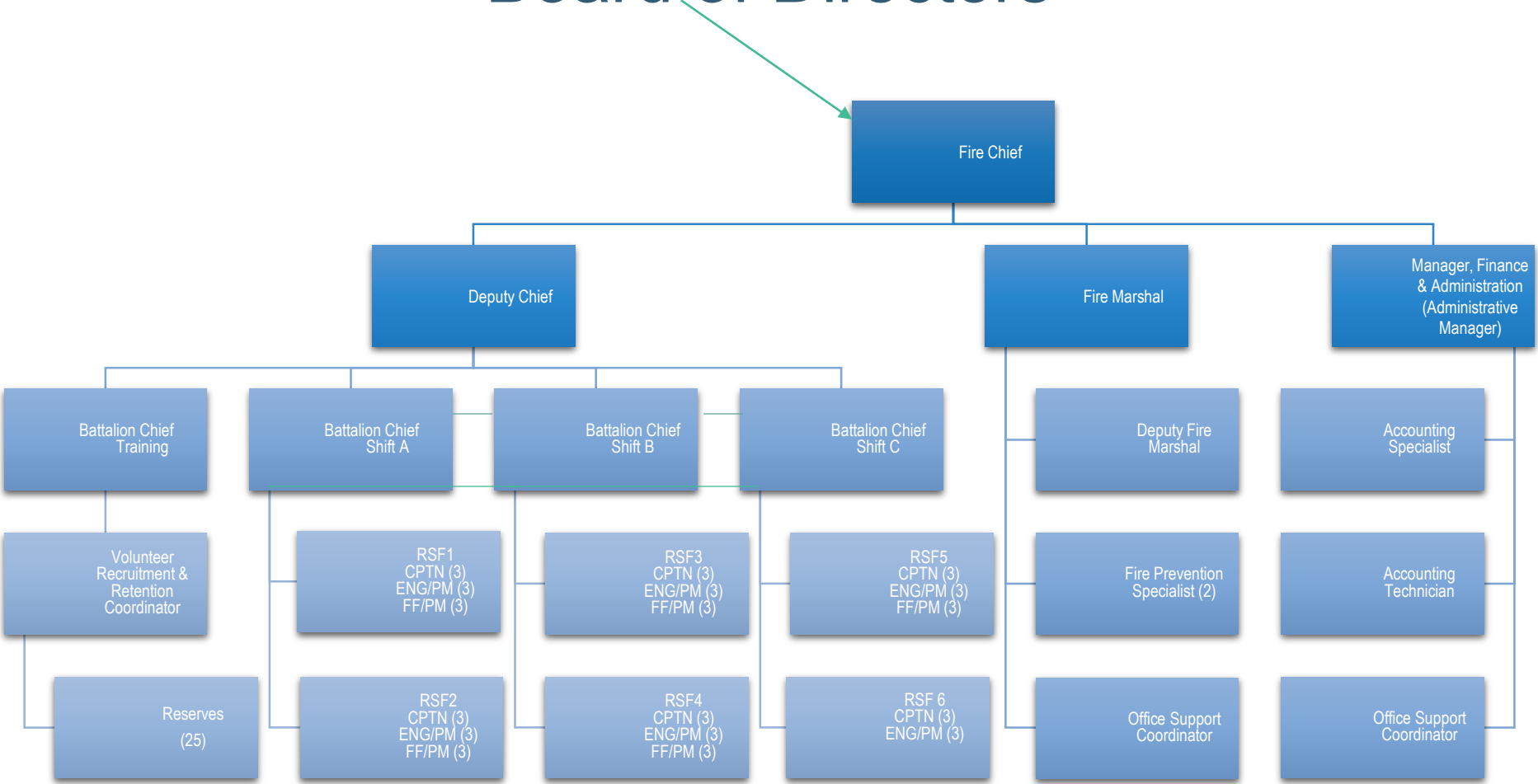
\*1 - Retired Annuitant

\*2 - Part time, seasonal

\*3 - SAFER Grant Positions - Expired Dec 2020

\*4 - Not to exceed

# Rancho Santa Fe Fire Protection District Board of Directors





**FY21/22 Equipment -  
DEPRECIATION EXPENSE and ACCUMULATED RESERVES**

Description	Original Cost	Addition	Date in Service	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2021 Accumulated Reserves	Jun 2022		
								6/30/2022	Depreciation Expense	Accumulated Reserves
Turnout Washer	52,595.00		6/30/2005	2005	5		52,595.00	17.01	52,595.00	
Hydraulic Rescue Tool (B263)	22,400.24		6/30/2005	2005	15		22,400.24	17.01	22,400.24	
Hydraulic Rescue Tool (B261)	18,360.89		1/1/2008	2008	15	1,224.06	16,529.83	14.50	1,224.06	17,753.89
Copier	19,921.64		11/1/2009	2009	5		19,921.64	12.67		19,921.64
Phone System - Admin	24,495.83		3/31/2011	2011	5		24,495.83	11.26		24,495.83
Office Furnishings - Admin (Rancho Cielo)	101,728.23		3/31/2011	2011	10	10,172.82	101,728.23	11.26		101,728.23
File Server - Fairbanks	11,721.16		3/31/2011	2011	7		11,721.16	11.26		11,721.16
File Server - Admin	41,143.18		3/31/2011	2011	7		41,143.18	11.26		41,143.18
Board Room Dais Furnishings - Admin	21,025.00		4/16/2011	2011	10	2,102.50	21,025.00	11.21		21,025.00
Printer-Scanner-Plotter	18,104.21		2/1/2014	2014	7		18,104.21	8.41		18,104.21
Generator (Towable)	25,206.06		4/1/2014	2014	10	2,520.61	18,279.57	8.25	2,520.61	20,800.18
File Server #2	10,950.58		7/1/2014	2014	3		10,950.58	8.00		10,950.58
Phone System - Admin	23,060.12		12/1/2014	2014	10	2,306.01	15,181.78	7.58	2,306.01	17,487.79
Thermal Imaging Camera #3	10,119.00		2/1/2015	2015	5		10,119.00	7.41		10,119.00
Hydraulic Rescue Tool #3	32,246.10		6/30/2015	2015	15	2,149.74	12,910.22	7.01	2,149.74	15,059.96
Hydraulic Rescue Tool #4	31,696.92		4/1/2016	2016	15	2,113.13	11,092.48	6.25	2,113.14	13,205.61
File Server #3	10,658.33		3/1/2017	2017	3		10,658.33	5.33		10,658.33
Copier	12,763.57		5/1/2017	2017	5	2,552.71	10,637.47	5.17	2,126.10	12,763.57
File Server #4	11,272.00		1/1/2017	2017	3		11,272.00	5.50		11,272.00
Laerdal Megacode Kelly	12,193.33		7/1/2017	2017	3		12,193.33	5.00		12,193.33
Diesel Exhaust System (RSF6)	46,988.08		11/1/2018	2018	10	4,698.81	12,512.99	3.66	4,698.82	17,211.80
Vehicle Exhaust System (RSF5)	74,274.00		10/20/2020	2020	10	7,427.40	5,148.31	1.69	7,427.40	12,575.71
File Server #6	12,393.85		6/1/2021	2021	3	4,131.28	328.24	1.08	4,131.28	4,459.52
RSFA Office Furnishings - RSF1	17,879.46		10/1/2021	2021	10	1,787.95	-	0.75	1,332.39	1,332.39
	-					-	-		-	-
	<u>663,196.78</u>					<u>43,187.02</u>	<u>470,948.60</u>		<u>30,029.54</u>	<u>500,978.14</u>
									Accumulated Depreciation 2021	470,948.74
									Annual Depreciation 2022	30,029.54
									Accumulated Depreciation 2022	500,978.28

## FY21/22 Station Location DEPRECIATION EXPENSE and ACCUMULATED RESERVES

Station Locations	Original Cost	Depreciation Schedule - Years	Depreciation Annual Expense	FY22 Depreciation Expense	Jun 2022 Accumulated Reserves
<i>RSF1</i>					
16936-1/2 El Fuego (Admin)	1,294,645.00	40	32,366.13	32,366.14	971,604.49
Admin Bldg	112,623.07	26	4,331.66	4,331.66	65,746.24
16936 El Fuego (Stn)	2,922,332.00	40	73,058.30	73,058.30	1,681,541.86
Pavers	44,176.00	30	1,472.53	1,472.53	20,252.37
<i>RSF2</i>					
16930 Four Gee Road	3,180,000.00	40	79,500.00	79,500.00	1,511,589.04
16930 Four Gee Road - Training Tower	1,563,252.00	40	39,081.30	39,081.30	703,891.69
Training Facility Concrete	27,000.00	38	710.53	710.53	11,376.21
16930 Four Gee Road - Storage Facility	190,225.36	40	4,755.63	4,755.63	71,386.63
<i>RSF3</i>					
6424 El Apajo (Completed 03/26/2012)	4,854,088.00	40	121,352.20	121,352.20	1,244,109.40
<i>RSF4</i>					
18040 Calle Ambiente	3,180,000.00	40	79,500.00	79,500.00	1,352,371.23
<i>RSF5</i>					
2604 Overlook Point (Trailers)	362,475.81	10	36,247.58	183,323.38	362,475.81
2604 Overlook Point (Station)	5,080,845.00	40	127,021.13	127,021.13	215,065.90
Synthetic Turf	42,092.00	15	2,806.13	2,806.13	4,751.21
Solar	163,452.00	25	6,538.08	5,409.59	5,409.59
<i>RSF6</i>					
20223 Elfin Forest Road	-	-	-	-	-
Septic System	133,622.71	25	5,344.91	5,344.90	17,821.23
<i>RSF-Admin</i>					
Admin Bldg (Rancho Cielo)	1,699,885.47	40	42,497.14	42,497.14	476,317.22
	<u>24,850,714.42</u>		<u>656,583.24</u>	<u>802,530.55</u>	<u>8,715,710.12</u>
			Accumulated Depreciation 2021		7,913,179.57
			Annual Depreciation 2022		802,530.55
			Accumulated Depreciation 2022		8,715,710.12

**FY21/22 Fleet Inventory  
DEPRECIATION EXPENSE and ACCUMULATED RESERVES**

2021-2022 Fleet Inventory & Depreciation Schedule									
Asset No	Description	Year	Original Cost	Depreciation Schedule	Annual Depreciation	June 2021 Accumulated Depreciation	6/30/2022	Depreciation Expense 2022	June 2022 Accumulated Depreciation
0261	Water Tender	2002	204,527.62	15		204,527.62	20.00	-	204,527.62
0312	Engine - Type I	2003	412,007.25	10		412,007.25	18.00		412,007.25
0461	Brush - Type III	2004	325,000.00	Donated Asset from Elfin Forest/Harmo		-			-
0481	Utility - Type 6	2004	75,000.00	Donated Asset from Elfin Forest/Harmo		-			-
0561	Brush - Type III	2005	287,663.13	15	19,177.54	287,663.13	17.00	-	287,663.13
0811	Engine - Type I	2008	483,367.58	10		483,367.58	14.25	-	483,367.58
0883	CERT Trailer	2004	2,500.00	Donated Asset from Elfin Forest/Harmo		-			-
0891	Ambulance	2008	190,000.00	Donated Asset from Elfin Forest/Harmo		-			-
0981	Staff	2009	29,842.38	5		29,842.38	13.34		29,842.38
1151	Water Tender	2011	225,000.00	Donated Asset from Elfin Forest/Harmo		-			-
1181	Staff - Explorer	2011	31,897.12	5		31,897.12	11.09	-	31,897.12
1182	ATV Trailer	2012	1,875.00	Donated Asset from Elfin Forest/Harmo		-			-
1281	Staff - Ford F150	2012	64,270.30	5		64,270.30	10.00	-	64,270.30
1282	Command - Exp	2012	50,555.58	5		50,555.58	10.17	-	50,555.58
1381	Staff - Escape	2013	35,064.29	6		35,064.29	9.08	-	35,064.29
1411	Pumper	2014	573,423.77	12	47,785.31	334,366.28	8.00	47,785.31	382,151.59
1481	Staff - Explorer	2014	41,654.16	6		41,654.16	8.24	-	41,654.16
1482	Staff - Explorer	2014	44,206.53	6		44,206.53	8.24	-	44,206.53
1581	Staff - Expedition	2015	45,834.64	6	7,639.11	45,834.64	7.17	-	45,834.64
1611	Engine - Type I	2016	535,249.86	12	44,604.16	182,082.71	5.08	44,604.16	226,686.87
1681	Staff - Explorer	2016	33,390.06	6	5,565.01	29,685.14	6.33	3,704.92	33,390.06
1682	Command - F150	2016	61,172.13	6	10,195.36	45,837.20	5.50	10,195.36	56,032.56
1781	Staff - Explorer	2017	31,052.54	6	5,175.42	24,133.07	5.66	5,175.42	29,308.49
1811	Engine - Type I	2017	560,939.99	12	46,745.00	146,254.22	4.13	46,745.00	192,999.22
1981	Staff-Silverado 1500	2019	36,365.99	6	6,060.98	15,127.55	3.50	6,060.98	21,188.54
1982	Command - F250	2019	72,342.33	6	12,057.06	27,120.12	3.25	12,057.06	39,177.17
2011	Engine - Type I	2020	701,560.24	12	58,463.35	68,073.77	2.16	58,463.35	126,537.12
2081	Command - Chevy Silverado	2020	53,108.86	6	8,851.48	11,785.80	2.33	8,851.48	20,637.28
2161	Brush - Type III	2021	463,241.37	15	30,882.76	7,618.56	1.25	38,497.68	46,116.24
2181	Command	2021	41,761.17	6	6,960.20	1,716.21	1.25	8,676.41	10,392.62
RESERVE									
0211	Engine - Type I	2002	425,000.00	10		430,996.71	20.00		430,996.71
0311	Engine - Type I	2004	64,814.02	10		412,007.25	18.00		412,007.25
9611	Engine - Type I	1996	475,000.00			475,000.00	26.01		475,000.00
<b>Total</b>			<b>6,678,687.82</b>			<b>3,942,695.17</b>		<b>290,817.13</b>	<b>4,233,512.30</b>
								Accumulated Depreciation 2021	3,942,695.17
								Annual Depreciation 2022	290,817.13
								Accumulated Depreciation 2022	4,233,512.30