



Rancho Santa Fe Fire Protection District

Adopted Budget Fiscal Year 2024-2025



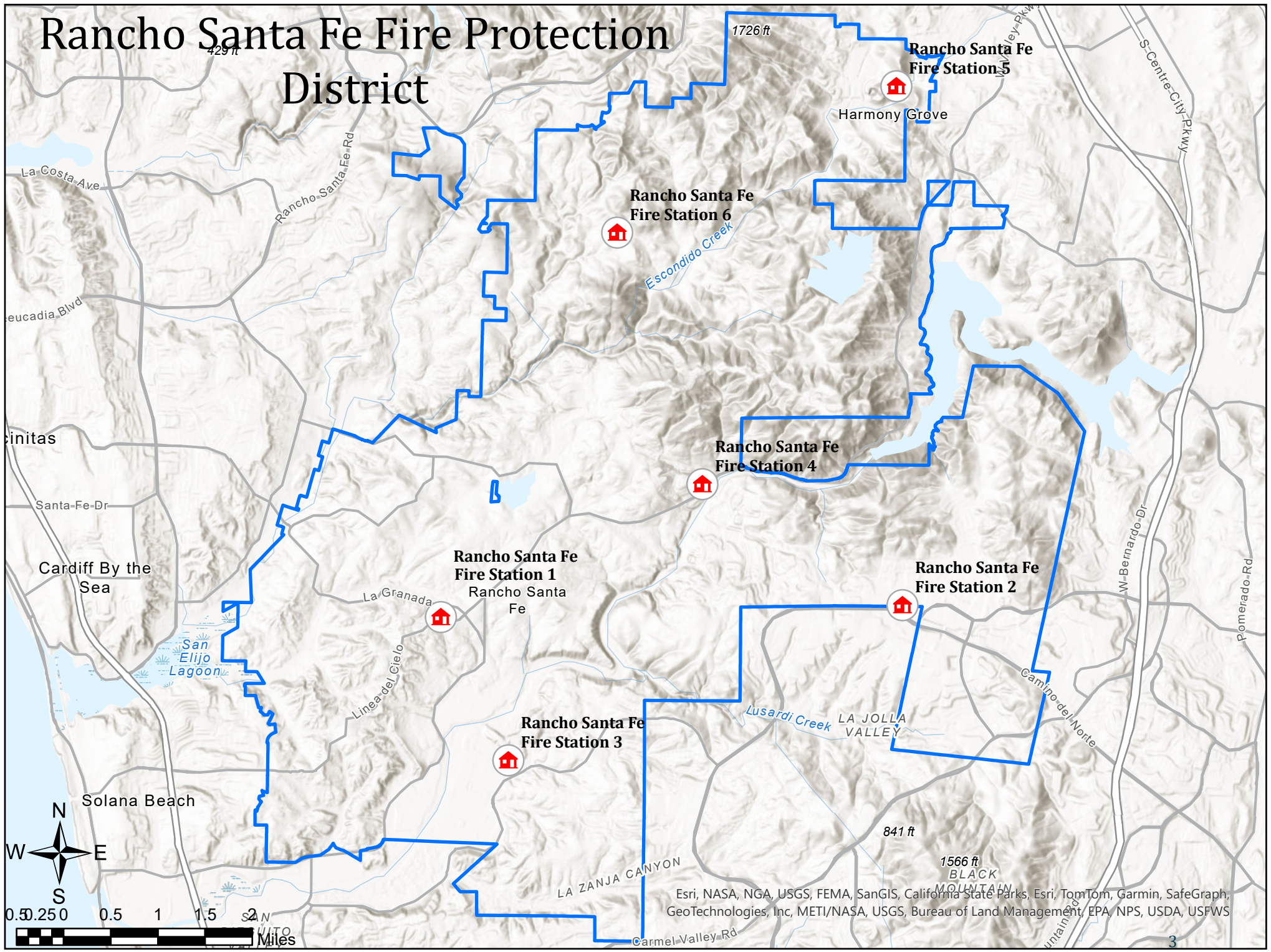
*To Protect Life, Property, and Environment
Prevention, Preparedness, Education and Emergency Response*



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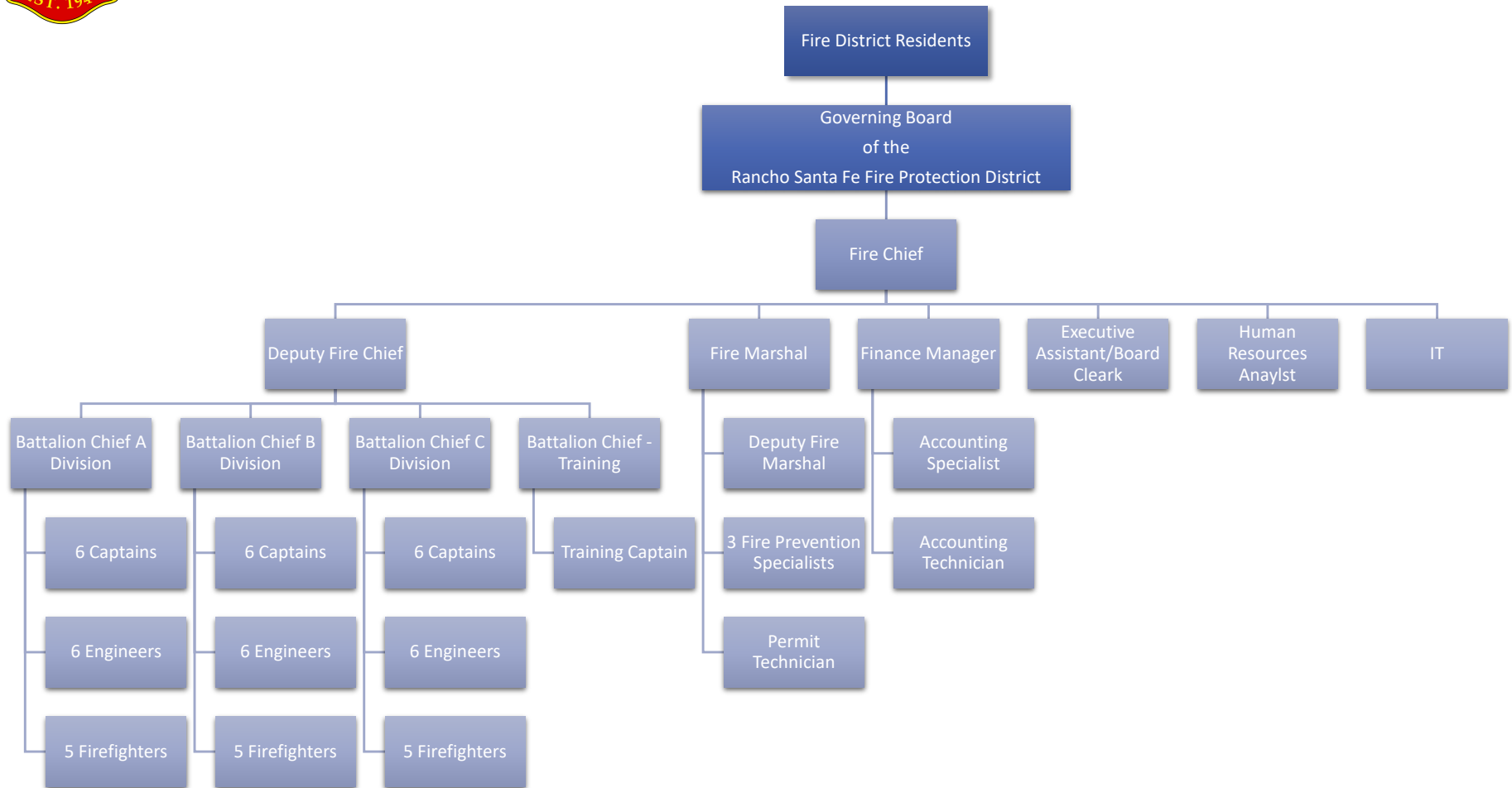
Rancho Santa Fe Fire Protection District



Esri, NASA, NGA, USGS, FEMA, SanGIS, California State Parks, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA, USFWS



Rancho Santa Fe Fire Protection District





About Our District

On October 14, 1946, the San Diego County Board of Supervisors appointed the first fire commissioners to the newly formed Rancho Santa Fe Fire Protection District. At the time, the Fire District had one Chief and 15 volunteer personnel who protected an estimated 3,800 residents. Before this, fire protection for the area was provided by the California Division of Forestry (CDF). During the first years, the fire district was housed in a shed owned by the Irrigation District. In 1951, a \$19,000 loan was obtained to build the village fire station.

Today, the Fire District now spans approximately 50-square miles and protects over 60,000 citizens. The Fire District currently operates out of six full-time fire stations, and one administration office serving communities within and surrounding Rancho Santa Fe, 4S-Ranch, Fairbanks Ranch, Cielo, The Crosby, Elfin Forest, and Harmony Grove. The Fire District is governed by a five-person elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff.

The support we receive from this community is unparalleled by any other fire agency. From the beginning, the Fire District and its facilities have been central to the community, fostering a mutually beneficial relationship. With the continued support of our citizens, we will keep providing advanced, high-quality protection to our residents and neighboring agencies for years to come.





Letter of Transmittal:

We are privileged to present the proposed budget for the FY25, prepared in accordance with Government Code – GOV §61110.

This budget presentation is a critical step in aligning our financial resources with our strategic goals, ensuring we continue to provide exceptional fire protection and emergency services to our community. The proposed budget has been meticulously developed, considering both immediate operational needs and long-term strategic objectives. In FY25, the Leadership Team aims to analyze, update, and build upon the existing five-year strategic goals. Key objectives for the FY25 include:

- **Facilities:** Ensure all district facilities are well-maintained, safe, and operationally efficient. Conduct regular assessments to identify areas requiring updates, repairs, or replacement.
- **Apparatus:** Continue to follow the Fire Chief’s five-year capital expenditure plan for engine replacement.
- **Personnel Training and Engagement:** Enhance training programs and increase engagement among personnel.
- **Financial Goals:** Ensure financial stability and sustainability. Optimize resource allocation to prioritize funding for critical operational needs, including personnel, equipment, and infrastructure. Pursue grants, monitor and manage personnel costs while maintaining high levels of customer service and staff morale, and conduct salary and benefit analyses to benchmark costs against industry standards.
- **Leverage Technology:** Utilize workforce software to streamline administrative, financial, prevention, and operational tasks.

This year’s budget underscores RSF’s commitment to public safety, outstanding customer service, and fiscal responsibility. It represents the hard work and dedication of many employees throughout the district.



Dave McQuead
Fire Chief



Burgen Havens
Finance Manager

RESOLUTION No. 2024-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO SANTA FE FIRE PROTECTION DISTRICT ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024/2025.

WHEREAS, the Rancho Santa Fe Fire Protection District (hereinafter referred to as "District") is required to adopt a final budget, on or before October 1 of each year, after making changes in the preliminary budget, as per Section 13895 of the Health & Safety Code; and

WHEREAS, the District and finance committee have made changes to the preliminary budget and submitted the proposed final budget for review and adoption at a publicly noticed meeting; and

WHEREAS, the District's total revenue and fund balances from all sources do not exceed the total expenditures for Fiscal Year 24/25; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rancho Santa Fe Fire Protection District a public agency in the County of San Diego, California, find and determine that:

1. The Final Budget for the Fiscal Year 24/25, including all sources of estimated revenue and appropriations for all funds as set forth in attached Final Budget document will be and is hereby adopted with the total expenditure requirements.
2. All encumbrances outstanding at the end of Fiscal Year 23/24 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformation with General Accepted Accounting Principles for the Fiscal Year 24/25.
3. The balances of all capital construction, renovation, improvement projects and grants currently approved and/or near completion are hereby approved for re-appropriation and carryover for Fiscal Year 24/25.

BE IT FURTHER RESOLVED by the Board of Directors of the Rancho Santa Fe Fire Protection District that the means of financing the expenditure requirement will be by monies derived from all revenue sources, available fund balance, and designated reserve fund balances.

BE IT FURTHER RESOLVED by the Board of Directors of the Rancho Santa Fe Fire Protection District that the Final Budget will be and is hereby adopted in accordance with the detail provided.

PASSED AND ADOPTED by the Board of Directors of Rancho Santa Fe Fire Protection District, this 21st day of August 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Attest:



Sarah Montagne
Board Clerk



James H. Ashcraft
Board President



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.

Core Values

We, the members of the Rancho Santa Fe Fire District, declare the following values to be the fundamental principles that define our organization's culture:

Sense of Duty

Our organization is driven by a sense of duty and desire to serve. We hold ourselves individually and collectively accountable and will conduct ourselves in a manner that preserves the trust and respect of the community as well as our peers.

Pride

We are proud to be part of an organization that embraces innovation, promotes diversity, and recognizes achievement. We take ownership in our equipment, facilities, and responsibilities.



Teamwork

We cultivate relationships based on trust, respect, and camaraderie. We recognize and value each individual's unique contribution and are committed to work together to achieve shared goals.

Appreciation

We recognize that our people are the foundation of our organization. We empower every member regardless of rank, title, or tenure. We acknowledge and appreciate each other's character, talents, and ideas.

Leadership

We lead by example, have the courage to act, and the fortitude to persevere. We will exhibit competence, integrity, and professionalism at all times.

Family

We believe in the importance of family, both personally and professionally. We are strengthened by the friendship and support of our colleagues, and value the interpersonal bonds that we form.





Board of Directors and District Management

Board of Directors

Board President	James Ashcraft
Vice President.....	John C. Tanner
Director.....	Nancy C. Hillgren
Director.....	Randall Malin
Director.....	Tucker Stine

Management Staff

Fire Chief.....	Dave McQuead
Deputy Fire Chief.....	Brian Slattery
Battalion Chief.....	Luke Bennett
Battalion Chief.....	Jim Mickelson
Battalion Chief.....	Greg O’Gorman
Battalion Chief.....	Paul Roman
Fire Marshall.....	Marlene Donner
Finance Manager.....	Burgen Havens



Rancho Santa Fe Fire Protection District
 Authorized Positions
 FY 2024-2025 Personnel Listing (FTE)

Full Time Equivalent (FTE) List	FY 23-24 Authorized Positions	Changes	FY 24-25 Authorized Positions
Leadership			
Fire Chief	1	0	1
Deputy Fire Chief	1	0	1
Fire Marshal	1	0	1
Battalion Chief	3	0	3
Battalion Chief - Training	1	0	1
Manager Finance & Administration	1	-1	0
Finance Manager	0	1	1
Executive Assistant/Board Clerk	<u>0</u>	<u>1</u>	<u>1</u>
	8	1	9
Safety/Administration			
Deputy Fire Mashal	1	0	1
Fire Prevention Specialist	2	1	3
Community Risk Reduction Specialist	1	-1	0
Office Support Coordinator	2	-2	0
Permit Technician	0	1	1
Human Resources Analyst	1	0	1
Accounting Specialist	1	0	1
Accounting Technician	1	0	1
IT	<u>0</u>	<u>1</u>	<u>1</u>
	9	0	9
Safety			
Captain	18	1	19
Engineer	18	0	18
Firefighter/PM	<u>15</u>	<u>0</u>	<u>15</u>
	51	1	52
Total FTE's	68	2	<u>70</u>
Board of Directors			
Directors	<u>5</u>	<u>0</u>	<u>5</u>
	5	0	5
Total FTE's & Directos			75



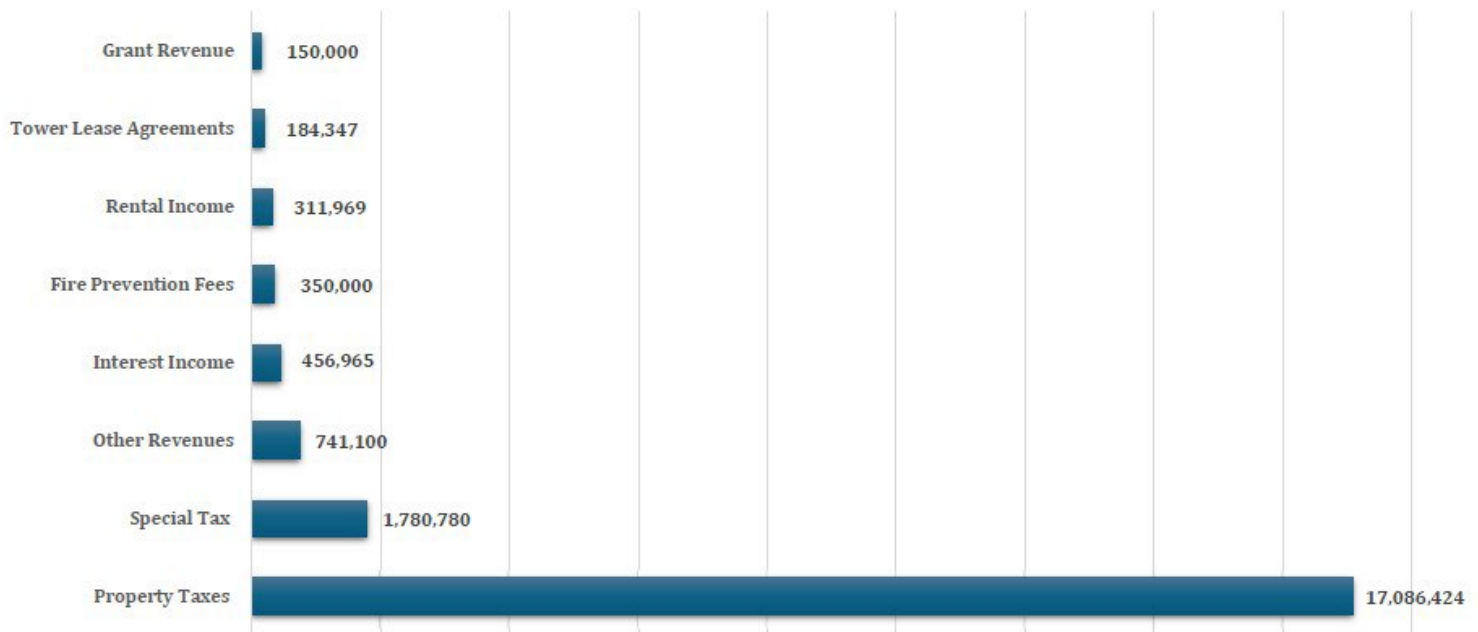
Rancho Santa Fe Fire Protection District FY25 Budget Summary

The adopted budget for the upcoming fiscal year provides a comprehensive overview of the district's financial plan, focusing on the General Fund. This summary outlines the projected revenues, expenditures, and significant highlights. The Fire District's adopted FY25 Operating and Capital Replacement Budget is submitted to the Board of Directors for review and consideration. Consistent with previous fiscal year practices, the staff has compiled a FY 2025 draft Operating and Capital budget utilizing the best information available.

Revenue Changes:

- Adopted Revenue: \$21,061,586
 - The major source of revenue is property tax, which constitutes the bulk of the district's income.
 - District Assessed Valuations for 2024-2025 increase by \$1.4 million or 5.96% over 2023-2024.
 - The adopted budget plan includes \$17.1 million in property tax for FY 25, an increase of \$848 thousand or 5% over FY 24
 - The adopted budget plan includes \$1.7 million in special tax for FY 25, an increase of \$80 thousand or 5% over FY 24

FY 25 Proposed Revenue



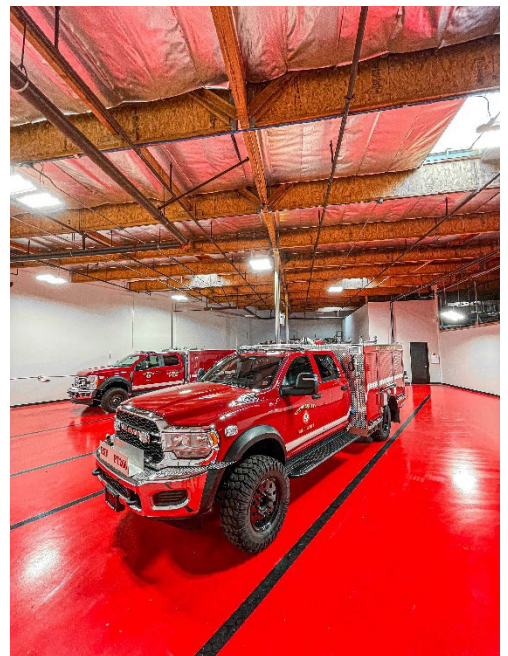


Salaries and Benefits Changes:

- Adopted Expenditures: \$19,030,587
 - The primary categories of expenditures include salaries, benefits, and CalPERS pension contributions.
 - In December 2023, salaries rose by 19% as a result of negotiated employment contracts effective 2024-2026. The salary increase reflects the district's commitment to maintaining competitive compensation for its employees, which is essential for attracting and retaining skilled personnel.
 - The adopted budget plan includes \$12.1 million in salary and overtime costs, an increase of \$1.2 million or 12% over FY 24.
 - The adopted budget plan includes 1.5 million in health insurance costs, an increase of \$318 thousand or 27% over FY24
 - CalPERS Unfunded Accrued Liability (UAL) Additional Discretionary Payment - \$1 million. The Board of Directors has taken a strategic approach to address this unfunded liability by continuously making optional payments. This proactive step aims to reduce our long-term pension obligation and financial risk.
 - Impact on the budget: By reducing the unfunded liability now, we anticipate lower future pension costs and interest expenses. This payment enhances our financial stability and demonstrates commitment to fulfilling pension commitments to employees.

Operational Expenses:

- Adopted Expenditures: \$2,190,000
 - The adopted budget plan includes \$432 thousand in firefighting equipment for FY 25, an increase of 45% over FY 24. The adopted budget plan allocated \$200 thousand for personal protective equipment. Effective January 1, 2024, the NFPA 1851 established requirements for selection, care and maintenance of firefighting protective equipment to reduce health and safety risks associated with improper maintenance, contamination or damage. The additional adopted budget will provide our members with safe personal protective equipment.
 - An increase in emergency incident meals & Miscellaneous was deemed necessary due to the current California wildfire climate. We are expecting an uptick in deployments.





General & Administration Expenses:

- Adopted Expenditures: \$1,201,480
 - The adopted budget plan increased by 3% or approximately \$31 thousand, due to the costs associated with the upcoming Board of Directors election.

Historical Expense Trend



Capital Outlay:

- Adopted Expenditures: \$581,000
 - The district’s adopted Capital Replacement expenditures for FY 25 total \$581,000. This includes completing the implementation of fire prevention software, acquiring a stake bed utility vehicle, RSF Station 6 to replace the roof, install solar panels, and set-up a backup generator.



Fire Mitigation Fund:

The Mitigation Fee Fund (02) is the district assigned funds for use in capital facilities and equipment to serve new developments in the district.

- Adopted Revenue: \$850,000
 - In May 2023, the County Board of Supervisors voted on an update to the Fire Mitigation Fee Ordinance. Beginning in July 2023, the county significantly increased the fees to the betterment of the FMF program. The district saw approximately \$703 thousand in Fire Mitigation Fees in FY 24 an increase of almost \$508 thousand or 260% from the prior year. We expect this trend to continue.



Budget Summary

The District's FY 25 revenue has shown a moderate increase, although planned expenditures are higher than in FY 24. The current adopted budget reflects a deficit, primarily due to a strategic optional payment toward our unfunded pension liability. This decision, however, positions us for greater financial stability and long-term savings.

This budget represents our continued efforts to provide timely fire and emergency response services to the communities we serve. We remain committed to good financial stewardship through efficient operational management processes, including cost-cutting measures whenever feasible.



**Rancho Santa Fe Fire Protection District
FY25 Fund Balance Sheet**

	FY 23 Final	FY 24 YTD Actuals 6/30/2024	FY 24 Final Budget	FY 25 Adopted Budget	\$ Budget increase (decrease)	% Budget Variance
GENERAL FUND						
REVENUE						
TOTAL REVENUE	\$ 20,741,869	\$ 21,028,771	\$ 19,691,883	\$ 21,061,586	\$ 1,369,704	7%
EXPENSE						
Total Salaries & Benefits	\$ 15,845,829	\$ 16,647,444	\$ 17,151,540	\$ 19,030,587	\$ 1,879,047	11%
Total Operations Expenses	\$ 2,069,639	\$ 1,931,777	\$ 2,048,600	\$ 2,190,000	\$ 141,400	7%
Total General & Admin Expenses	\$ 6,639,437	\$ 1,262,244	\$ 1,170,024	\$ 1,201,480	\$ 31,456	3%
TOTAL EXPENSE FROM OPERATIONS	\$ 24,554,905	\$ 19,841,466	\$ 20,370,164	\$ 22,422,067	\$ 2,051,904	10%
CHANGE IN FUND BALANCE - SURPLUS/(DEFICIT)	\$ (3,813,036)	\$ 1,187,305	\$ (678,281)	\$ (1,360,481)	\$ (682,200)	
CAPITAL						
Total Capital	\$ 20,387	\$ 929,569	\$ 1,275,300	\$ 581,000	\$ (694,300)	-54%
GENERAL FUND BALANCE	(3,833,424)	257,736	(1,953,581)	(1,941,481)	12,100	



Rancho Santa Fe Fire Protection District FY 25 Adopted Budget

	FY 23 Final	FY 24 YTD Actuals 6/30/2024	FY 24 Final Budget	FY 25 Adopted Budget	\$ Budget increase (decrease)	% Budget Variance
GENERAL FUND						
REVENUE						
Property Taxes	15,391,445	16,279,815	16,237,974	17,086,424	848,450	5%
Special Tax	1,782,098	1,861,127	1,701,212	1,780,780	79,569	5%
Interest Income	446,020	666,437	221,360	456,965	235,605	106%
Tower Lease Agreements	390,977	178,976	179,002	184,347	5,345	3%
Fire Prevention Fees	755,030	691,742	320,000	350,000	30,000	9%
Grant Revenue	500,780	192,900	-	150,000	150,000	0%
Rental Income	99,867	308,582	302,181	311,969	9,788	3%
Other Revenues	1,375,652	849,193	730,154	741,100	10,946	1%
TOTAL REVENUE	\$ 20,741,869	\$ 21,028,771	\$ 19,691,883	\$ 21,061,586	\$ 1,369,704	7%
EXPENSE						
Salaries and Benefits						
Salaries	7,861,407	8,778,938	8,675,420	10,075,613	1,400,193	16%
Overtime	1,605,019	1,947,057	2,122,654	2,000,000	(122,654)	-6%
Management Incentive Payment	186,962	14,350	56,403	72,393	15,990	28%
Annual Leave Payout	141,092	-	-	-	-	0%
Classic Safety	2,396,936	849,960	3,188,000	1,393,428	(1,794,572)	-56%
Classic Non-Safety	-	44,648	-	44,365	44,365	0%
PEPRA Safety	-	502,385	-	479,180	479,180	0%
PEPRA Non-Safety	-	46,641	-	76,925	76,925	0%
Payroll Taxes	166,766	186,043	193,555	239,434	45,879	24%
UAL - Normal	-	787,903	-	1,117,000	1,117,000	0%
UAL - ADP (Additional Payment)	1,000,000	697,591	697,591	1,000,000	302,409	43%
Workers' Comp Insurance	524,570	361,903	500,000	500,000	-	0%
Uniforms	45,881	39,371	45,000	38,000	(7,000)	-16%
Health Insurance	1,019,275	1,473,231	1,175,917	1,494,849	318,932	27%
HRA (Funded & Active)	891,037	909,118	490,000	484,400	(5,600)	-1%
Retiree Health Expense	6,884	8,305	7,000	15,000	8,000	114%
Total Salaries & Benefits	\$ 15,845,829	\$ 16,647,444	\$ 17,151,540	\$ 19,030,587	\$ 1,879,047	11%
Operations Expenses						
Dispatch Services	234,237	239,684	245,000	220,000	(25,000)	-10%
Structures & Grounds	258,623	212,933	263,400	287,200	23,800	9%
Fuel	98,304	110,957	111,000	116,000	5,000	5%
Apparatus	358,944	267,392	305,000	321,500	16,500	5%
Prevention Materials/Supplies	4,803	4,611	5,000	5,000	-	0%
Liability Insurance	130,962	127,180	125,000	169,000	44,000	35%
Utilities	412,286	373,406	477,000	389,000	(88,000)	-18%
Repairs & Maintenance	30,944	25,271	25,400	25,400	-	0%
Firefighting Equipment	216,270	227,116	299,000	432,400	133,400	45%
Kitchen & Janitorial Supplies	29,074	26,101	29,000	38,000	9,000	31%
Grant Expenses	3,332	177,195	-	-	-	0%
SCBA Equipment	26,097	18,236	22,500	23,200	700	3%
Small Tools & Minor Equip	6,306	1,181	5,100	5,000	(100)	-2%
Hazmat Disposal & Permits	7,683	12,609	15,900	12,000	(3,900)	-25%
Emer Incident Meals & Misc	6,094	19,521	10,000	30,000	20,000	200%
Communication	245,681	88,385	110,300	116,300	6,000	5%
Total Operations Expenses	\$ 2,069,639	\$ 1,931,777	\$ 2,048,600	\$ 2,190,000	\$ 141,400	7%
General & Administration Expenses						
County Admin Costs	298,254	349,128	270,000	290,000	20,000	7%
Computer Materials & Service	26,021	79,916	80,400	101,000	20,600	26%
Professional Services	5,878,887	359,663	223,100	141,100	(82,000)	-37%
Legal Services	43,612	89,436	100,000	148,000	48,000	48%
Professional Development	57,240	72,249	110,000	80,000	(30,000)	-27%
Formal Education	13,311	4,697	20,000	20,000	-	0%
Physicals & Wellness Program	150,216	74,155	165,000	115,000	(50,000)	-30%
Memberships & Subscriptions	50,043	90,719	70,653	73,000	2,347	3%
Meetings & Travel	8,656	10,835	15,000	10,000	(5,000)	-33%
Training Materials	19,585	18,782	17,000	26,500	9,500	56%
Office Expense	51,485	79,841	62,900	64,800	1,900	3%
LAFCO Assessment Fee	10,523	9,970	9,971	11,080	1,109	11%
Admin Fees	15,995	15,515	16,000	16,000	-	0%



**Rancho Santa Fe Fire Protection District
FY 25 Adopted Budget**

	FY 23 Final	FY 24 YTD Actuals 6/30/2024	FY 24 Final Budget	FY 25 Adopted Budget	\$ Budget increase (decrease)	% Budget Variance
Advertising & Legal Notices	2,688	3,209	5,000	5,000	-	0%
Personnel Recruitment	12,921	4,128	5,000	5,000	-	0%
Community Relations	-	-	-	-	-	0%
Board Election	-	-	-	95,000	95,000	0%
Total General & Admin Expenses	\$ 6,639,437	\$ 1,262,244	\$ 1,170,024	\$ 1,201,480	\$ 31,456	3%
TOTAL EXPENSE FROM OPERATIONS	\$ 24,554,905	\$ 19,841,466	\$ 20,370,164	\$ 22,422,067	\$ 2,051,904	10%
NET REVENUE / (EXPENSE) BEFORE CAPITAL	\$ (3,813,036)	\$ 1,187,305	\$ (678,281)	\$ (1,360,481)	\$ (682,)	
Capital						
Capital - Facilities	1,516	190,558	471,300	381,000	(90,300)	-19%
Capital - Apparatus	18,871	682,777	445,000	120,000	(325,000)	-73%
Capital - Equipment	-	56,234	110,000	80,000	(30,000)	-27%
Capital - Vehicle	-	-	249,000	-	(249,000)	-100%
Total Capital	\$ 20,387	\$ 929,569	\$ 1,275,300	\$ 581,000	\$ (694,300)	-54%
GENERAL FUND NET REVENUE / (EXPENSE)	(3,833,424)	257,736	(1,953,581)	(1,941,481)	12,100	
FIRE MITIGATION FUND						
REVENUE						
Mitigation Fees	195,098	703,046	-	850,000	850,000	0%
Interest Income	36,051	58,728	22,000	22,000	-	100%
Total Revenue	\$ 231,149	\$ 761,775	\$ 22,000	\$ 872,000	\$ 850,000	
Capital						
Capital Outlay		-	-	-	-	0%
Total Capital		-	-	-	-	0%
FIRE MITIGATION NET REVENUE / (EXPENSE)		\$ 761,775	\$ 22,000	\$ 872,000	\$ 850,000	



Rancho Santa Fe Fire Protection District
FY25 Capital Improvement Plan

Capital Facilities	FY24	FY25	FY26	FY27
Prevention Office/ Digital Plan (FMF Project #3)	35,000			
Training Facility Upgrades	60,000	40,000		
Station 6 Asphalt Parking Lot	50,000			
Station 6 Solar/Roof/Back-up Generator	250,000	250,000		
RSF6 App Bay Drain/Apron	25,000	22,000		
Misc Facilities Projects	51,300			
Showers RSF1		30,000		
Deionized Water System		39,000	80,000	
Apparatus				
Type 6 Fire Apparatus (FMF Project #2)	445,000	-		
1/2 Ton Truck Command (C2601)	80,000	-		
F-250 Command (B261)	100,000			
1/2 Ton Truck Prevention (DFM)	60,000	-		
1/2 Ton Truck Prevention (FI)(FMF Project#4)	60,000			
Brush Jackets	9,000			
3/4 Ton Stake Bed Truck		120,000		
Type 1 Fire Apparatus -1411 (FMF Project#5)		-	1,100,000	
Tactical Water Tender (1062) FMF Project#6)				500,000
Equipment				
Large Touch Screen Monitors for FP Plan Check	10,000	-		
Accela Govt Software - Fire Prevention	80,000	80,000		
E-Hydraulic Tools	20,000			
Self-Contained Breathing Apparatus (SCBA) Total			500,000	
Capital Outlay	1,335,300	581,000	1,680,000	500,000
Resources in from Restricted/Assigned funds	(394,955)	(100,000)	(1,160,000)	(500,000)
Capital Outlay General Fund	\$ 940,345	\$ 481,000	\$ 520,000	\$ 0