



FINAL  
FINANCIAL  
PLAN  
FY21

RANCHO SANTA FE FIRE PROTECTION DISTRICT  
PO BOX 410 | RANCHO SANTA FE | CA | 92067



# FY21 FINAL FINANCIAL PLAN

## BOARD OF DIRECTORS



James H. Ashcraft  
President



John C. Tanner  
Vice President



Nancy C. Hillgren  
Director



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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.*

# FY21 FINAL FINANCIAL PLAN

## MANAGEMENT TEAM



Fred W. Cox  
Fire Chief



Karlena Rannals  
Administrative Manager



David McQuead  
Deputy Chief



Marlene Donner  
Fire Marshal



Bruce Sherwood  
Battalion Chief  
Training



Bret Davidson  
Battalion Chief  
Shift - A



David Livingstone  
Battalion Chief  
Shift - B



Brian Slattery  
Battalion Chief  
Shift - C



Alicea Caccavo  
Manager, Finance & Administration



Volunteer Recruitment & Retention Coordinator



Frank Twohy  
Volunteer Recruitment & Retention Coordinator

# RANCHO SANTA FE FIRE PROTECTION DISTRICT

## FINAL BUDGET – FY21



September 2020

The Fire District’s proposed FY21 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.

### Overview

In evaluating the FY21 budget, the projected total operating revenue has decreased overall by 1.1% compared to FY20 unaudited revenue (*Figure 1*).

Revenue	FY20 Budget	FY20 Act.	FY21 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Taxes & Assessments	14,404	14,516	14,993	3.3%	477
EFF-HG	561	641	641	0.0%	-
Developer Reimbursement	308	378	203	-46.4%	(175)
All Other	<u>2,964</u>	<u>2,628</u>	<u>2,128</u>	<u>-19.0%</u>	<u>(500)</u>
<b>Total Revenue</b>	<b>18,237</b>	<b>18,162</b>	<b>17,964</b>	<b>-1.1%</b>	<b>(198)</b>

Figure 1

The projected FY21 operating expenditures, compared to the FY20 unaudited costs decreased approximately 13.5%. (*Figure 2*).

Expenditures	FY20 Budget	FY20 Act.	FY21 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Salaries & Benefits	12,780	15,320	13,054	-14.8%	(2,266)
CalPERS UAL-Expected Payment	618	618	759	22.8%	141
CalPERS UAL-Additional Payment	457	457	689	50.8%	232
Service, Supplies, PY	3,149	2,314	2,742	18.5%	429
Other Cash Expenses/Project		1,481	0	-100.0%	(1,481)
Depreciation	<u>773</u>	<u>830</u>	<u>936</u>	<u>12.8%</u>	<u>106</u>
<b>Total Operating Expense</b>	<b>17,777</b>	<b>21,020</b>	<b>18,181</b>	<b>-13.5%</b>	<b>(2,839)</b>
Operating Surplus (Deficit)	460	(2,858)	(218)		
Capital Expenses	<u>7,137</u>	<u>6,040</u>	<u>1,454</u>	<u>-75.9%</u>	<u>(4,587)</u>
<b>Total Expense (inc. Capital)</b>	<b>24,914</b>	<b>27,061</b>	<b>19,635</b>	<b>-27.4%</b>	<b>(7,427)</b>
<b>Total Cash Expenses (minus depreciation)</b>	<b>24,141</b>	<b>26,231</b>	<b>18,699</b>	<b>-28.7%</b>	<b>(7,532)</b>

Figure 2

Property tax (including the special taxes and assessments) represents the largest revenue category at approximately 87.4% of the General Fund’s total revenue, or approximately \$15.6 million. As a category, the tax revenue is projected to increase overall approximately 3.2% in FY21. These numbers may change once the District receives the annual report from the County of San Diego that confirms the opening charges.

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

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

1. Lease: (\$411,041)
  - a. Cell tower site rental \$161,019 (Verizon, AT&T, Sprint)
  - b. Facility space rental \$250,022 (AMR, RSFA, NCDJPA)
2. Firefighting Reimbursements
  - a. Average estimate - \$491,542 (this estimate is based on the number of large fires that district personnel will respond to.)
3. Plan Reviews
  - a. Average estimate - \$283,189 (this estimate is based on the past two fiscal years)
4. SAFER Grants

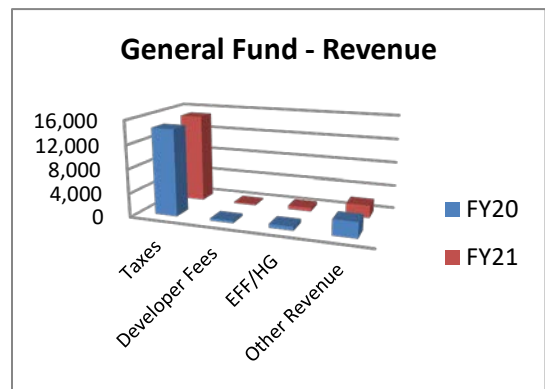
As a reminder, during FY18, the Fire District was awarded two grants for personnel staffing through FEMA. They include:

- 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 has allowed the District to hire three additional firefighters and it covers the “usual annual costs” of a first year firefighter over the course of the grant performance period. This grant reimburses the District 75% year 1; 75% year 2; and 35% year 3, and the grant period started January 2018. *This grant concludes December 31, 2020.*

We project all general fund revenues at \$17,963,114. This is an estimated decrease of 1.1% (\$198K) under FY20 unaudited revenues. These revenues over the FY21 operating expenses provide a projected operational deficit of \$128K. The following summary of revenue changes is between FY21 **Budget** and the FY20 **Actual (Unaudited)**:

**Revenue – \$17,963,930**

- **Taxes & Assessments** – the 1% AB8 revenue and benefit fees planned increase is 3.3% (\$477,627). The District’s assessed valuation for FY21 increased 4.2%; therefore, secured property tax revenue was increased by a similar percentage for all tax rate areas within the District.
- **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 five (5).
- **HGV CFD** – The third year revenue from the Harmony Grove Village “Joint Community Facilities District” (JCFD) for FY20 was estimated \$248,297. However, the district received to date \$328,110 which has again grown significantly because of the new construction. The District expects an equivalent amount in FY21.
- **Lease** – Increased 3.5% (\$14) the lease revenue for the District increased by either contract or CPI adjustments.



- **Firefighting Reimbursement** – Increased 84.3 % (\$225K): This District’s emergency call back has increased significantly over the past few years, however, during FY20 the amount the District received has been significantly less than planned; and the counterpart to the reimbursement is the overtime budget. This year, the preliminary budget includes an average of firefighting reimbursement received from the State of California over a three-year period.
- **Plan Reviews** – Decreased 14.9% (\$49,045): the Fire Prevention staff continues to be busy in plan review and inspections. While a decrease is expected, it should be noted that the fees are averaged over a two year period.

In addition to these general funds, the District collected for FY20 \$876K in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY21 is \$438K.

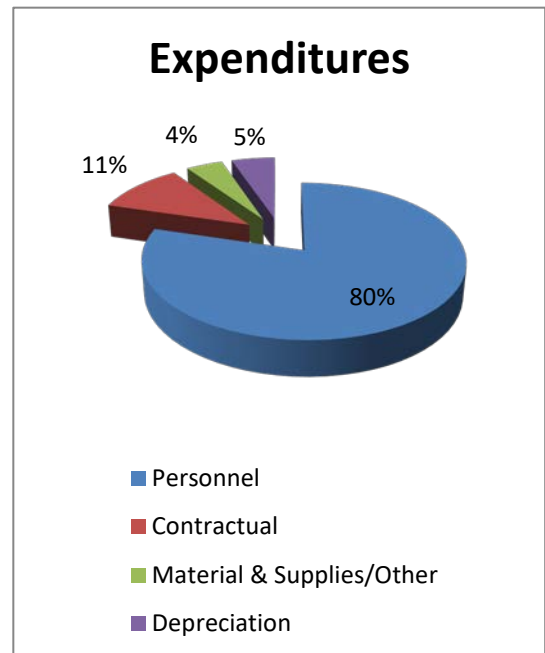
### Operating Expenditures

The following is a summary of expenditure changes between the *FY20 Act. (Unaudited) Expenditures* and the proposed *FY21 Final Budget*:

#### Personnel - \$14,502,435

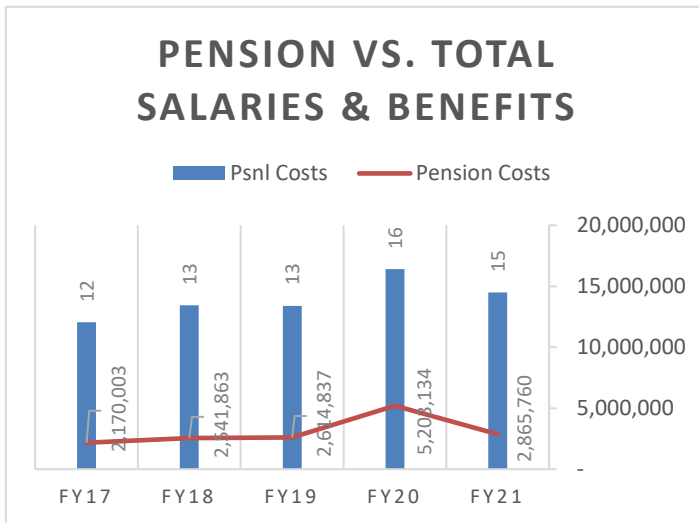
Overall personnel costs decreased 11.55% or \$1,893K below FY20 expenditures, which includes additional UAL payments to CalPERS. *This significant reduction in personnel costs is directly related to the GASB 68 calculation for retirement costs.* Cost increases are also planned for medical/dental/life insurance benefits. Additional changes are:

- **Salary** – personnel staffing has been adjusted by combining two manager’s position into one (net loss one (1)); and eliminating one (1) full-time and two (2) part-time positions in fire prevention. This budget does include a small projected wage increase for all employees.
- **Overtime** – The (28.72%) increase or (\$348,400) is directly related to a combination in the reduction in costs for firefighting deployments in FY 20, an increase in the average number of hours used for sick leave.
- **Retirement** – FY21 estimated total for PERS expenditures is \$2.176 million, which includes the annual UAL expected payment of \$733,962. The District’s employer contribution rates has continued to rise for all six plans. FY21 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	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%

The overall, pension costs decreased 54.14% or \$2,569,671.



- CalPERS Unfunded Accrued Liability (UAL) Additional Payment – \$689,322** The Board of Directors has an ongoing commitment to continue accelerated pension funding through the annual operating budget. The expense for FY20 is \$457,025, and for FY21 \$689,322 is planned. In the past seven years (including FY21), the Board of Directors has authorized an additional \$8.5 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 2020.

- Workers' Compensation/Wellness** – this expense has increased significantly within the last five year (FY16).

FY	16	17	18	19	20 (Act.)
Annual Cost	222,994	301,858	446,838	544,784	597,954

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 five years. In addition, the costs for the Wellness program have also increased. Approximately \$85,000 of the FY21 costs is attributed directly to the wellness program.

**Contractual Services – \$1,952,197**

The FY21 Contractual Services category increased 17.1% or \$285,142 over the unaudited FY20 expenses. The majority of the increase is due to the normal inflation costs expected, noting the following:

- Other Professional/Contractual Services** ↑ 10.4% (\$38,460) – this is primarily due to increased costs of contracted services, election and recruitment services.
- Training** ↑ 127.2% (\$79,081) – training for all personnel was curtailed due to COVID-19, along with numerous conferences cancelled. The training budgeted dollars remains the same as planned for FY20.
- Utilities** ↑ 6.9% (\$29,463) – utility costs are overall on the rise.

**Material & Supply – \$790,288**

The FY21 Material and Supply category decreased 20.4% or \$202,227 under the unaudited FY20 expenditures. The largest decrease is in Medical Supplies decreasing the expense by \$325,445. This is directly related to the purchase of defibrillators, AED's and mechanical CPR devices in FY20. The cost of these units were offset in reserves from County Service Area 17.

**Depreciation – \$936,100**

The FY21 Depreciation category increased by 12.8% or \$106,145 over the FY20 expense. The primary reason is due the addition of RSF5 and a new Type I engine.

### **Capital & Other Cash Expenditures - \$1,453,825**

The District's Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$1,453,825. We anticipate paying for the purchase and replacement of one staff vehicle, one Type III engine, improvements for Fire Station 1, and the final construction payments for RSF5.

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

Expense/Project	Funding Source GF	Funding Source FMF
RSF1 Air Conditioner Replacement	100,000	
RSF1 Tenant Improvements	100,000	
Training Tower Improvements <i>(FMF Approved FY20)</i>	88,236	88,236
RSF5 Design/Build <i>(FMF Approved FY18)</i>	34,500	195,500
RSF5 Solar	30,000	170,000
RSF6 Improvements	15,000	35,000
Replacement Type III <i>(ordered 2018)</i>	515,000	
Replacement Staff Vehicle	12,352	70,000
<b>Total</b>	<b>\$895,089</b>	<b>\$558,736</b>

### **Fund Summary**

The District's estimated cash assets (all funds) for June 30, 2020 are \$17,912 million; and June 30, 2021 is projected to be about \$17,697 million. District staff anticipates during FY21 that the RSF5 Design/Build will have been completed and all expenses paid.

### **Budget Summary**

The District FY21 Revenue has a moderate increase; the FY21 planned expenditures are higher than the FY20 expenses; and the proposed budget aligns with the strategic plan. The FY21 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.



# FY21

## OPERATING EXPENDITURES

## GENERAL FUND

## Summary Revenues, Expenditures - Operating Budget FY21

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change - Act. vs. Proposed	
<b>REVENUES</b>	GF - 20	GF - 21	\$\$	%
Total Revenues	18,162	17,964	(198)	-1.1%
<b>EXPENDITURES</b>				
Total Operating Expenditures	21,020	18,181	(2,840)	-13.5%
<b>Operating Surplus (Deficit)</b>	(2,858)	(218)	2,641	-92.4%

## Summary Revenues, Expenditures - Operating Budget FY21

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change - Act. vs. Proposed	
<b>REVENUES</b>	GF - 20	GF - 21	\$\$	%
Total Revenues	18,162	17,964	(198)	-1.1%
<b>EXPENDITURES</b>				
Personnel	16,395	14,502	(1,893)	-11.5%
Contractual Services	1,667	1,952	285	17.1%
Materials & Supplies	993	790	(202)	-20.4%
Other Expenditures (Projects/Equipment/Prior Year)	1,135	0	(1,135)	-100.0%
Depreciation	830	936	106	12.8%
Total Operating Expenditures	21,020	18,181	(2,840)	-13.5%
<b>Operating Surplus (Deficit)</b>	<b>(2,858)</b>	<b>(218)</b>	2,641	-92.4%

## Summary - Operating Revenues

### FY21

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change - Act. vs. Proposed	
<b>REVENUES</b>	GF - 20	GF - 21	\$\$	%
Taxes & Assessments	12,981	<b>13,424</b>	443	3.4%
Tax Refunds - Adjustment	(72)	<b>(75)</b>	(3)	2.9%
Benefit Fee/Special Tax	<u>1,607</u>	<b><u>1,645</u></b>	<u>38</u>	<u>2.3%</u>
Subtotal	14,516	<b>14,993</b>	478	3.3%
Developer Reimbursement/Revenue				
Rancho Cielo	<u>378</u>	<b><u>203</u></b>	<b>(175)</b>	-46.4%
Subtotal	378	<b>203</b>	<b>(175)</b>	-46.3%
Other Revenue				
EFF/HG (County)	641	<b>641</b>	0	0.0%
Plan Checks	333	<b>283</b>	(49)	-15.0%
Administrative Fees	2	<b>1</b>	(1)	300.0%
Interest	627	<b>456</b>	(171)	-27.3%
Lease	396	<b>411</b>	15	3.8%
Instructor/Training	31	<b>31</b>	0	0.0%
Grant	389	<b>227</b>	(162)	-41.6%
FF/EMS Reimbursement	267	<b>492</b>	225	84.3%
Other	<u>584</u>	<b><u>226</u></b>	<b>(358)</b>	<u>112.1%</u>
Subtotal	3,269	<b>2,768</b>	<b>(501)</b>	-15.3%
Total Operating Revenues	<u>18,162</u>	<b><u>17,964</u></b>	<b>(198)</b>	-1.1%

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

<i>(In Thousands)</i>	FY21		Change - Act. vs. Proposed	
	Act. (6/30) GF - 20	Proposed GF - 21	\$\$	%
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Payroll				
Salary	7,687	<b>7,542</b>	(145)	-1.9%
Holiday Pay	198	<b>252</b>	55	27.3%
Overtime	<u>1,213</u>	<u><b>1,561</b></u>	<u>348</u>	<u>28.7%</u>
Subtotal	9,098	<b>9,355</b>	258	2.8%
Benefits				
Health Insurance + HRSA	1,320	<b>1,636</b>	316	23.9%
Life/LTD Insurance	31	<b>42</b>	11	35.5%
Medicare/Social Security	137	<b>142</b>	5	3.6%
Retirement (Normal Cost)	4,128	<b>1,417</b>	(2,710)	-65.7%
CalPERS UAL-Expected	618	<b>759</b>	141	22.8%
CalPERS UAL-Additional	457	<b>689</b>	232	50.8%
Unemployment	9	<b>13</b>	4	44.4%
Workers Compensation	597	<b>449</b>	(148)	-24.8%
Other	<u>0</u>	<u><b>0</b></u>	<u>0</u>	
Subtotal	<u>7,298</u>	<u><b>5,147</b></u>	<u>(2,150)</u>	<u>-29.5%</u>
<b>TOTAL</b>	16,395	<b>14,502</b>	(1,893)	-11.5%
Contractual Services				
Administration Fees	213	<b>223</b>	11	4.7%
Building/Facility Lease	28	<b>30</b>	1	7.1%
Dispatching	213	<b>215</b>	2	0.9%
Equipment Rental & Repairs	17	<b>33</b>	17	94.1%
Insurance	118	<b>130</b>	12	10.2%
Legal	50	<b>54</b>	5	8.0%
Meetings, Meals, Mileage	4	<b>7</b>	3	75.0%
Other Contractual/Professional Services	370	<b>408</b>	38	10.3%
Service Agreements	30	<b>48</b>	18	60.0%
Soil Contamination	0	<b>0</b>	0	0.0%
Training	62	<b>141</b>	79	127.4%
Utilities	345	<b>375</b>	29	8.7%
Vehicle Maintenance & Repairs	180	<b>245</b>	66	36.1%
All Other	<u>37</u>	<u><b>41</b></u>	<u>4</u>	<u>10.8%</u>
<b>TOTAL</b>	1,667	<b>1,952</b>	285	17.1%
Materials & Supplies				
Apparatus	41	<b>40</b>	(1)	-2.4%
Apparatus - Computers	0	<b>6</b>	6	100.0%
Computer	64	<b>63</b>	(1)	-1.6%
Fuel	66	<b>75</b>	9	13.6%
Grants	35	<b>11</b>	(25)	-68.6%
Office	31	<b>50</b>	18	61.3%
Safety	58	<b>112</b>	54	93.1%
Uniforms	32	<b>45</b>	13	40.6%
Programs/Public Education	8	<b>19</b>	10	137.5%
Hose, Nozzles, Foam	12	<b>15</b>	3	25.0%
Radio	5	<b>23</b>	18	360.0%
Station Maintenance/Supplies/Janitorial	43	<b>71</b>	28	65.1%
All Other	<u>596</u>	<u><b>261</b></u>	<u>(335)</u>	<u>-56.2%</u>
<b>TOTAL</b>	993	<b>790</b>	(202)	-20.4%
Depreciation	<u>830</u>	<u><b>936</b></u>	<u>106</u>	<u>12.8%</u>
Other Expenditures (Projects/Equipment/Prior Year)	<u>1,135</u>	<u><b>0</b></u>	<u>(1,135)</u>	<u>-100.0%</u>
<b>TOTAL Operating Expenditures</b>	<u>21,020</u>	<u><b>18,181</b></u>	<u>(2,839)</u>	<u>-13.5%</u>
Other Cash Expenses (inc. Capital)	<u>6,040</u>	<u><b>1,454</b></u>	<u>(4,587)</u>	<u>-75.9%</u>
	<u>27,061</u>	<u><b>19,635</b></u>	<u>(7,426)</u>	<u>-27.4%</u>

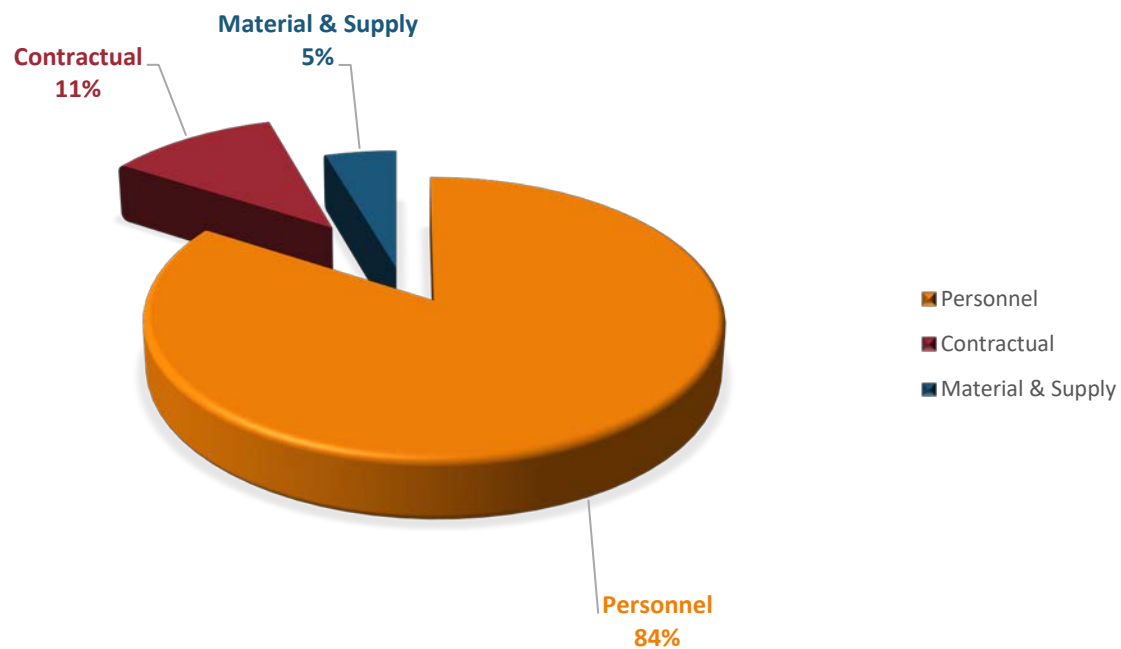
## EXPENDITURE SUMMARY

	BUDGET FY20	Act (6/30)	BUDGET FY21	Act. vs Bgt % Change
Personnel <i>including all UAL Payments</i>	13,855,406	16,395,315	14,502,435	-11.5%
Contractual	1,958,527	1,667,055	1,952,197	17.1%
Material & Supply	1,180,890	992,515	790,288	-20.4%
Prior Year Expense/Equipment/Projects	-	(345,649)	-	-100.0%
Depreciation	772,479	829,954	936,100	12.8%
<i>Other Expenses</i>				
Board Approved Exp	-	-	-	
Other Capital Expenses <i>(not depreciated)</i>	-	1,480,923	-	0.0%
Subtotal	17,767,302	21,020,113	18,181,019	-13.5%
	-	-	-	
	17,767,302	21,020,113	18,181,019	-13.5%
Other Cash Expenses <i>(RSF5 Construction in Progress)</i>	-	-	-	
Other Cash Expenses <i>(Capital)</i>	7,136,910	6,040,448	1,453,825	-75.9%
<b>TOTAL CASH COSTS <i>(Including Capital Outlay)</i></b>	<b>24,904,212</b>	<b>27,060,561</b>	<b>19,634,844</b>	<b>-27.4%</b>

## Capital Funding

Total GF	5,499,073	6,333,278	895,089
Total FMF	1,637,837	1,188,093	558,736
	7,136,910	7,521,371	1,453,825

## FY21 OPERATING BUDGET - EXPENDITURES



FISCAL YEARS - FY20; FY21

	BUDGET		PROPOSED	BGT vs. Act	BGT vs. Act
	FY 20	(Act. 6/30)	FY 21	%	\$
<b>Revenue</b>					
Taxes & Assessments	12,882,600	12,981,047	13,424,100	3.4%	443,053
Tax Refunds - Adjustment	(89,200)	(72,437)	(75,400)	4.1%	(2,963)
Benefit Fee/Special Tax	1,610,200	1,606,903	1,644,500	2.3%	37,597
Administrative Fees	500	1,550	500	410.0%	(1,050)
Sale of Assets	-	5,400	33,500	520.4%	28,100
CSA-17 (ALS Equipment & Supplies)	547,300	540,900	150,100	-72.2%	(390,800)
Developer Reimbursement/Revenue					
Dev. Reim. Rev - Rancho Cielo Station	308,300	377,574	202,500	-46.4%	(175,074)
EFF-HG (County)	312,500	312,500	312,500	0.0%	0
EFF-HGV-CFD	248,300	328,268	328,300	0.0%	32
EMS First Responder	15,500	15,233	14,600	-4.2%	(633)
Firefighting Reimbursement (FEMA/OES)	627,400	266,753	491,600	84.3%	224,847
Grant Revenue	432,300	388,954	227,400	-41.5%	(161,554)
Hydrant Maintenance	-	5,020	5,100	0.0%	80
Instructor/Training Revenue	28,600	30,618	30,700	0.3%	82
Interest Income	570,700	626,958	456,400	-27.2%	(170,558)
Lease Revenue					
AMR (formerly Rural Metro)	94,400	94,362	96,583	2.4%	2,221
Cellular Site Rental (RSF6)	68,900	70,601	72,630	2.9%	2,029
NCDJPA	43,200	43,103	44,117	2.4%	1,015
RSF Association	100,700	100,604	109,400	8.7%	8,796
Verizon	84,500	87,824	87,600	-0.3%	(224)
Verizon (Generator)	800	805	900	11.9%	95
Miscellaneous	28,700	16,752	23,100	37.9%	6,348
Plan Reviews	321,900	332,605	283,200	-14.9%	(49,405)
<b>Subtotal</b>	<b>18,236,900</b>	<b>18,161,891</b>	<b>17,963,930</b>	-1.1%	(197,961)
<b>Expenditures - (GF)</b>					
- Personnel	13,398,400	15,938,290	13,813,200	-13.3%	(2,125,090)
- CalPERS UAL - Additional Payment	457,100	457,025	689,400	50.8%	232,375
- Contractual Costs; Material & Supplies; PY Expenses	3,148,600	2,313,921	2,742,500	18.5%	428,579
- FMF Cost Recovery					
- Other Expenditures (not depreciated)		1,480,923			
- Project Expenditures	-	-	-		0
<b>Subtotal</b>	<b>17,004,000</b>	<b>20,190,158</b>	<b>17,245,000</b>	-14.6%	(2,945,158)
- Depreciation Expense	772,500	829,954	936,100	12.8%	106,146
Total Operating Expenditures	17,776,500	21,020,113	18,181,100	-13.5%	(2,839,013)
Operating Surplus (Deficit)	459,600	(2,858,222)	(218,000)	-92.4%	2,640,222
- Other Expenditures - Capital	7,137,000	6,040,448	1,453,900	-75.9%	(4,586,548)
<b>Total Expenditures (minus depreciation)</b>	<b>24,140,900</b>	<b>26,230,606</b>	<b>18,698,800</b>	-28.7%	(7,531,806)
Net Surplus (Deficit)	(5,905,000)	(8,068,715)	(735,700)	-90.9%	7,333,015
- Other financing sources (transfers in/out)	1,637,900	1,188,093	558,800	-53.0%	(629,293)
Cash Surplus (Deficit)	(4,267,100)	(6,880,622)	(176,900)	-97.4%	6,703,722
<b>Designated Capital Revenue</b>					
Annexation Fees					
Fire Mitigation Fee Interest	54,900	95,585	47,800	-49.99%	(47,785)
Fire Mitigation Fees	596,700	780,569	390,300	-50.00%	(390,269)
<b>Subtotal</b>	<b>651,500</b>	<b>876,154</b>	<b>438,100</b>	-50.00%	(438,054)
<b>Designated Capital Revenue Expenditures</b>					
FMF Expenditures	-	-	-		
Transfer in/out	(1,637,900)	(1,188,093)	(558,800)	-52.97%	629,293
<b>Total Expenditures - (FMF)</b>	<b>(1,637,900)</b>	<b>(1,188,093)</b>	<b>(558,800)</b>	-52.97%	629,293
Cash Surplus (Deficit)	(986,400)	(311,939)	(120,700)	-61.32%	191,239
<b>Prior Year Adjustments</b>					
<b>RESERVE Surplus (Deficit) - All Funds</b>	<b>(5,253,500)</b>	<b>(7,192,562)</b>	<b>(297,600)</b>	-95.86%	6,894,962

**Estimated Cash Net Assets FY20 vs. FY21** (not including Net Pension Obligation)

General Fund					
	FUND	FUND			
	TOTAL	FY20	TOTAL	FY21	%
Cash - Beginning (June 30, 2019)		21,895		15,970	
June 30 Receivables		520			
June 30 Restricted Cash & Cash Equivalents		802			
June 30 Prepay		0			
June 30 Transfer in (out)		0		0	
		23,217		15,970	
June 30 Liabilities		3,457		0	
BEGINNING - NET CASH ASSETS		<u>19,759</u>		<u>15,970</u>	-19.2%
<b>PROJECTED REVENUE</b>					
Taxes & Assessments	14,516		14,993		
Interest	627		456		
Developer Reimbursement	378		203		
Lease Revenue	396		411		
Other Revenue	1,271		976		
EFF/HG (County)	641		641		
Fees	335		284		
<b>Total Projected Revenue</b>	<b>18,163</b>		<b>17,964</b>		
<b>PROJECTED EXPENDITURES</b>					
Personnel Costs	15,938		13,813		
CalPERS UAL	457		689		
Maintenance & Operating Costs	2,660		2,742		
Capital/Project Expenditures	1,135		0		
Depreciation Expense	830		936		
Total Operating Expenditures	<b>21,020</b>		<b>18,181</b>		
Operating Surplus - \$	(2,858)		(218)		
Operating Cash Surplus (Deficit) inc. depreciation	(2,028)		719		
Additional Cash Payments					
Equipment - Facility - Vehicles	6,040		1,454		
<b>Total Projected Cash Expenditures</b>	<b>26,231</b>		<b>18,699</b>		
Excess Revenue over Cash Expenditures	(8,067)		(735)		
Transfers in(out)	1,188		559		
<b>Net Change in Fund Balance</b>		(6,881)		(177)	-97.4%
<b>Less Long Term Liabilities</b>		(6)		(6)	
FY20 (Liabilities not yet paid)		3,098			
CASH ASSETS - 6/30		<u>15,970</u>		<u>15,787</u>	-1.1%
<b>Fire Mitigation Fund</b>					
Cash - Beginning (June 30, 2019)		1,980		1,942	
June 30 Receivables		274		0	
June 30 Restricted Cash & Cash Equivalents		0		0	
June 30 Prepay		0		0	
June 30 Transfer in (out)		0		0	
		2,254		1,942	
June 30 Liabilities		0		0	
BEGINNING - NET CASH ASSETS		<u>2,254</u>		<u>1,942</u>	-13.8%
<b>PROJECTED REVENUE</b>					
Interest		96		48	
Fire Mitigation Fees		781		390	
<b>Total Projected Revenue</b>		876		438	-50.0%
<b>PROJECTED EXPENDITURES</b>					
Total Operating Expenditures					
Excess Revenue over Expenditure		876		438	
Transfers in(out)		(1,188)		(559)	
<b>Net Change in Fund Balance</b>		(312)		(121)	
CASH ASSETS - 6/30		1,942		1,822	-6.2%
<b>LIABILITIES &amp; FUND EQUITY</b>					
Restricted Reserves					
Fire Mitigation		1,942		1,822	
TOTAL LIABILITIES & FUND BALANCE		<u>1,942</u>		<u>1,822</u>	-6.2%
ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS		<u>17,912</u>		<u>17,608</u>	-1.7%



FY21

CAPITAL  
EXPENDITURES

GENERAL FUND  
&  
FIRE MITIGATION  
FUND

**Capital Expenditures**

5-Year Plan

GENERAL FUND

**EQUIPMENT - ASSETS**

**Description**

Printer Plotter ( <i>Committee Approved - FY20</i> )	Funding %	35%
Fueling Station – Harmony Grove Village (HGV) Fire Station - 15% Funding	Funding %	15%
Emergency Station Generator (HGV Fire Station) - 15% Funding	Funding %	15%

**Five Year Capital Plan**

	FY20	Act (6/30)	FY21	FY22	FY23	FY24	FY25
	16,154	6,511					
		12,047					
		11,774					
	-	-	-	-	-	-	-
Subtotal	16,154	30,332	-	-	-	-	-
FIRE MITIGATION FUND							
<b>ASSETS</b>							
<b>Description</b>	Funding %						
Printer Plotter ( <i>Committee Approved - FY20</i> )	65%						
Fire Prevention Software ( <i>Committee Approved FY20</i> ) - <i>Project Costs in Other Professional Services</i>	85%						
Fueling Station – Harmony Grove Village (HGV) Fire Station (85%)	85%						
Emergency Station Generator (HGV Fire Station) - 85% Funding	85%						
		-	-	-	-	-	-
Total Proposed Asset Expenditures	Subtotal	70,000	181,258	-	-	-	-
	TOTAL	86,154	211,590	-	-	-	-

Capital Expenditures

GENERAL FUND  
EQUIPMENT - ASSETS

Five Year Capital Plan

Project #	Description	Funding %	Five Year Capital Plan						
			BUDGET FY20	Act (6/30)	FY21	FY22	FY23	FY24	FY25
20-01	RSF1 Air Conditioner Replacement	100%	160,000	-	100,000				
20-02	RSF1 Tenant Improvements	100%	100,000		100,000				
21-01	Training Tower Improvements (Committee FY20)	50%			88,236				
21-02	RSF5 Solar	15%			30,000				
21-03	RSF6 Improvements	30%			15,000				
18-01	RSF Fire Station - Design/Build <i>Committee Approved (FY18) - Est \$2,500,000</i>	15%	4,453,780	5,515,021	34,500	-	-	-	-
SUBTOTAL			4,713,780	5,515,021	367,736	-	-	-	-
FIRE MITIGATION FUND				Act (6/30)	FY21	FY22	FY23	FY24	FY25
FACILITY REPLACEMENT/IMPROVEMENT									
Project #	Description	Funding %							
21-01	Training Tower Improvements (Committee FY20)	50%			88,236				
21-02	RSF5 Solar	85%			170,000				
21-03	RSF6 Improvements	70%			35,000				
18-01	RSF Fire Station - Design/Build <i>Committee Approved (FY18) - Est \$2,500,000</i>	85%	1,507,837	1,006,834	195,500	-	-	-	-
SUBTOTAL			1,507,837	1,006,834	488,736	-	-	-	-
TOTAL			6,221,617	6,521,855	856,471	-	-	-	-

Capital Expenditures

GENERAL FUND

EQUIPMENT - ASSETS

Reserve Vehicles

	Year	Funding %	Exp Est.
0211 - Engine - Type I	2002		742,000
0311 - Engine - Type I	2003		
0611 - Engine - Type I	2006	0%	675,000
9611 - Engine - Type I	1996	100%	700,000

VEHICLE REPLACEMENT RESERVES

0261 - Water Tender	2002	100%	390,000
0262 - Brush - Type III	2002	100%	515,000
0312 - Engine - Type I	2003	100%	785,890
0461 - Brush - Type III	2004	0%	
0481 - Utility - Type 6	2004	100%	380,000
0561 - Brush - Type III	2005	100%	555,000
0811 - Engine - Type I	2008	100%	676,715
0883 - CERT Trailer	2004	0%	
0891 - Ambulance	2008	0%	
0981 - Staff	2009	100%	38,795
1151 - Water Tender EFF	2011	100%	337,500
1181 - Staff	2011	100%	35,601
1182 - ATV Trailer	2012	0%	-
1281 - Staff Ford F150	2012	100%	83,551
1282 - Command Explorer	2012	100%	60,667
1381 - Staff - Escape	2013	100%	42,077
1411 - Engine - Type I	2013	100%	745,451
1481 - Staff - Explorer	2014	100%	54,150
1482 - Staff - Explorer	2014	100%	57,468
1581 - Command	2015	100%	59,147
1611 - Engine Type I	2016	100%	695,825
1681 - Staff Ford Explorer	2016	100%	43,407
1682 - Command F150	2016	100%	79,524
1781 - Staff Explorer	2017	100%	41,668
1811 - Engine - Type I	2017	100%	
1981 - Staff Silverado	2019	100%	2,380
1982 - Staff F250	2019	100%	30,876
2011 - Engine Type I	2020	100%	701,560
2081 - Command Vehicle	2020	15%	53,109
New Vehicle - Fire Prevention (FMF Committee Approved FY20)		15%	8,550
New Vehicle - Operations (FMF Committee Approved FY20)		15%	12,353
Type 6 Fire Engine (FMF Committee Approved FY20)		15%	-

TOTALS 7,794,436

Five Year Capital Plan

FY20	Act (6/30)	FY21	FY22	FY23	FY24	FY25
				742,000		
675,000	Replacement #2011				763,000	
			700,000			
				390,000		
		515,000				
						785,890
						555,000
			38,795			
				35,601		
83,551						
	Replacement #1982					
					54,150	
						57,468
			59,147			
						43,407
					79,524	
		2,380				
		30,876				
		701,560				
		53,109				
10,588			8,550			
		12,353				
			61,765			
769,139	787,925	527,353	868,257	1,167,601	896,674	1,441,765

FIRE MITIGATION FUND

ID/Vehicle Type

	Year	Funding %	Exp Est.
2081 - Command Vehicle	2020	85%	
New Vehicle - Fire Prevention (FMF Committee Approved FY20)		85%	
New Vehicle - Operations (FMF Committee Approved FY20)		85%	
Type 6 Fire Engine (FMF Committee Approved FY20)		85%	

TOTALS -

TOTAL

FY20	Act (6/30)	FY21	FY22	FY23	FY24	FY25
60,000			48,450			
		70,000				
			350,000			
60,000		70,000	398,450			
829,139	787,925	597,353	1,266,707	1,167,601	896,674	1,441,765

Fully depreciated

Donated Asset Elfin Forest Harmony Grove

FY21  
PERSONNEL  
ORGANIZATION  
CHART  
EQUIPMENT  
FACILITY  
FLEET

## Personnel Listing

Position Title	2019-20 Positions	Change (+/-)	2020-21 Positions
<b>Administration</b>			
Fire Chief	1		1
Deputy Chief	1		1
Manager, Finance & Administration	0	1	1
Administrative/Human Resource Manager	1	(1)	0
Finance Manager	1	(1)	0
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>10</b>	<b>(1)</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
Public Education Coordinator *2	1	(1)	0
Office Support Coordinator	1		1
Temporary Staffing *3	3	(2)	1
<b>Total Fire Prevention</b>	<b>10</b>	<b>(3)</b>	<b>7</b>
<b>Emergency Services</b>			
Battalion Chief - Shift	3		3
Captain	18		18
Engineer	1		1
Engineer/Paramedic	17		17
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 *4	6		6
Volunteer Firefighters *5	25		25
<b>Total Volunteer</b>	<b>32</b>		<b>32</b>
<b>Grand Total</b>	<b>106</b>	<b>(4)</b>	<b>102</b>

\*1 - Retired Annuitant

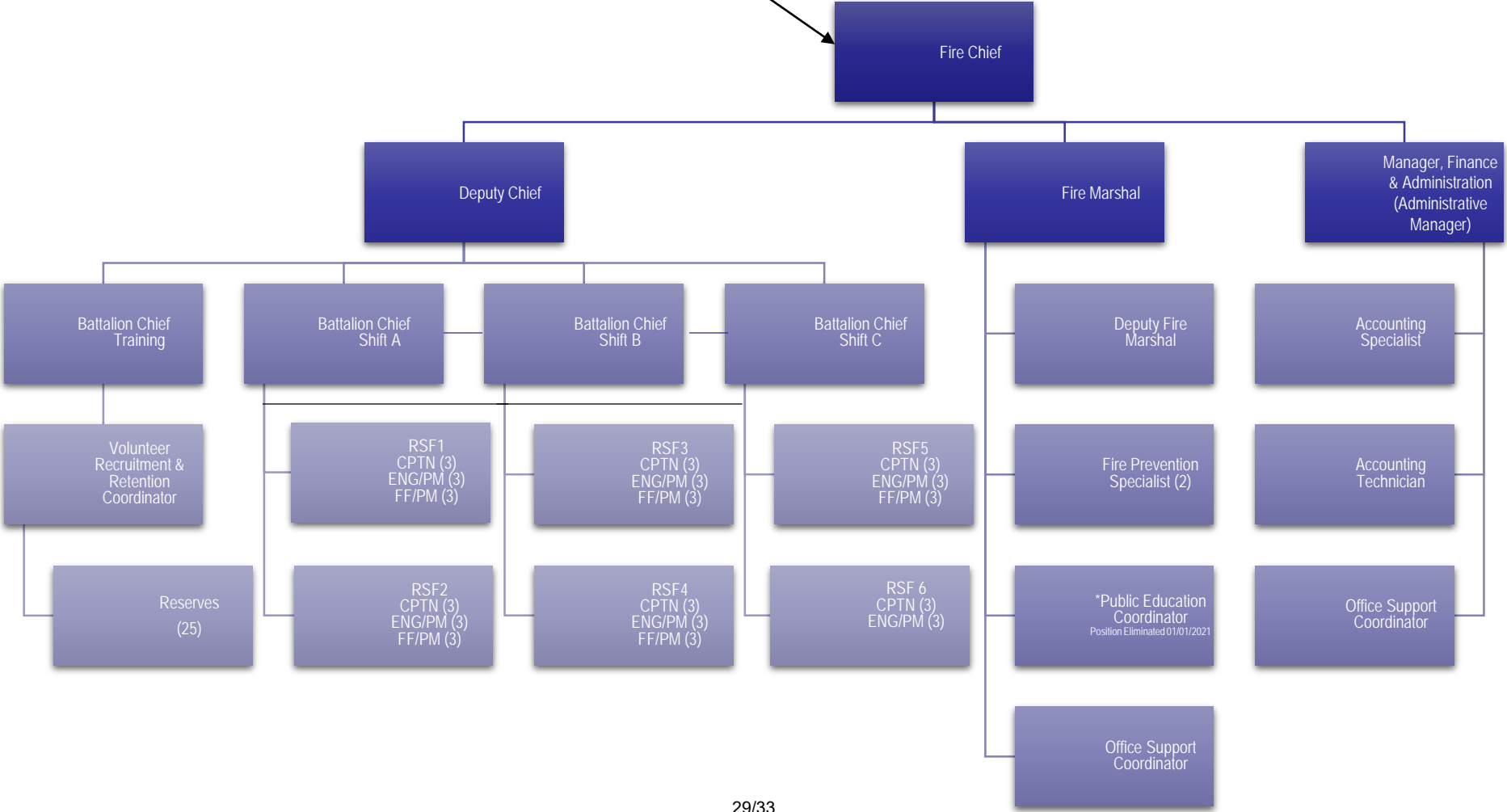
\*2 - Position eliminated January 1, 2021

\*3 - Part time, seasonal

\*4 - Part time, zero positions currently filled

\*5 - Not to exceed

# Rancho Santa Fe Fire Protection District Board of Directors



**FY21 Equipment -  
DEPRECIATION EXPENSE ACCUMULATED RESERVES**

Description	Cost	Depreciation Expense	Jun 2021 Accumulated Reserves
Turnout Washer	52,595.00		52,595.00
Hydraulic Rescue Tool	22,400.24		22,400.24
Hydraulic Rescue Tool #2	18,360.89	1,224.06	16,529.83
Thermal Imaging Camera #1	11,201.25		11,201.25
Thermal Imaging Camera #2	11,201.25		11,201.25
Copier	19,921.64		19,921.64
Phone System - Admin	24,495.83		24,495.83
Office Furnishings - Admin (Rancho Cielo)	101,728.23	7,552.97	101,728.23
File Server - Fairbanks	11,721.16		11,721.16
File Server - Admin	41,143.18		41,143.18
Board Room Dais Furnishings - Admin	21,025.00	1,664.72	21,036.52
Printer-Scanner-Plotter	18,104.21		18,104.21
Generator (Towable)	25,206.06	2,520.61	18,727.05
File Server #2	10,950.58		10,950.58
Phone System - Admin	23,060.12	2,306.01	15,181.78
Thermal Imaging Camera #3	10,119.00		10,119.00
Hydraulic Rescue Tool #3	32,246.10	2,149.74	12,910.22
Hydraulic Rescue Tool #4	31,696.92	2,113.13	11,092.48
File Server #3	10,658.33		10,658.33
Copier	12,763.57	2,552.71	10,637.47
File Server #4	11,272.00		11,272.00
Laerdal Megacode Kelly	12,193.33		12,193.33
Diesel Exhaust System (RSF6)	46,988.08	4,698.81	12,512.99
Vehicle Exhaust System (RSF5)	74,274.00	7,427.40	7,427.40
	-		
	<u>655,325.97</u>	<u>34,210.16</u>	<u>495,760.95</u>
		Accumulated Depreciation - 2020	461,550.94
		Ann Dep - 2021	<u>34,210.16</u>
		Acc Dep - 2021	495,761.09
		Adjustment	-
		REVISED Acc Dep - 2021	<u>495,761.09</u>





**FY21 Station Location -  
DEPRECIATION EXPENSE ACCUMULATED RESERVES**

Station Locations	Cost	Depreciation Expense	Jun 2021 Accumulated Reserves
<i>RSF1</i>			
16936-1/2 El Fuego (Admin)	1,294,645.00	32,366.14	939,238.35
Admin Bldg	112,623.07	4,331.66	61,414.58
16936 El Fuego (Stn)	2,922,332.00	73,058.30	1,608,483.56
Pavers	44,176.00	1,472.53	18,779.84
<i>RSF2</i>			
16930 Four Gee Road	3,180,000.00	79,500.00	1,432,089.04
16930 Four Gee Road - Training Tower	1,563,252.00	39,081.30	664,810.39
Training Facility Concrete	27,000.00	710.53	10,665.69
16930 Four Gee Road - Storage Facility	190,225.36	4,755.63	66,630.99
<i>RSF3</i>			
6424 El Apajo (Completed 03/26/2012)	4,854,088.00	121,352.20	1,122,757.20
<i>RSF4</i>			
18040 Calle Ambiente	3,180,000.00	79,500.00	1,272,871.23
<i>RSF5</i>			
2604 Overlook Point (Trailers)	362,475.81	36,247.58	179,152.43
2604 Overlook Point (Station)	5,080,845.00	127,021.13	127,021.13
Synthetic Turf	42,092.00	2,806.13	2,806.13
<i>RSF6</i>			
20223 Elfin Forest Road	-	-	-
Septic System	133,622.71	5,344.90	12,476.33
<i>RSF-Admin</i>			
Admin Bldg (Rancho Cielo)	1,699,885.47	42,497.14	433,820.09
	<u>24,687,262.42</u>	<u>650,045.16</u>	<u>7,953,016.98</u>
		Accumulated Depreciation - 2020	7,302,971.82
		Ann Dep - 2021	650,045.16
		Acc Dep - 2021	7,953,016.98
		Adjustment	-
		REVISED Acc Dep - 2021	<u>7,953,016.98</u>