

CSA 17

2nd Quarter FY 2020-2021

FINANCIAL OVERVIEW



February 2, 2021



CPSM
Center for Public Safety Management, LLC

Revenues:

Actual [Projected based on most recent 6 months]	2019-20	[2020-21]	% Change from Prev. Yr.
Ambulance Transports	5,011	4,568	-8.4%
<i>Resident Transports</i>	3,594	3,122	-13.3%
<i>Non-Resident Transports</i>	1,417	1,470	3.7%
Revenue			
Ambulance Transport Fees	\$ 2,401,189	\$ 1,784,252	-25.69%
<i>Resident Ambulance Transport Fees</i>	\$ 1,488,009	\$ 1,123,523	-24.49%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 913,180	\$ 660,729	-27.65%
Property Tax	\$ 1,453,535	\$ 1,624,948	11.79%
Benefit Fee	\$ 1,689,966	\$ 1,694,523	0.27%
Other (Interest, GEMT)	\$ 126,493	\$ 202,770	60.30%
Non-Transport Related Revenue	\$ 3,269,994	\$ 3,522,241	7.71%
Total Revenue	\$ 5,671,183	\$ 5,306,493	-6.4%



Expenses:

Expense	2019-20*	[2020-21]	% Change
AMR	\$ 4,126,930	\$ 4,265,110	3.3%
City of Del Mar	\$ 47,722	\$ 50,068	4.9%
City of Encinitas	\$ 166,475	\$ 221,633	33.1%
Rancho Santa Fe Fire Protection District	\$ 135,900	\$ 150,087	10.4%
City of Solana Beach	\$ 67,728	\$ 70,458	4.0%
Billing Fees	\$ 68,445	\$ 80,291	17.3%
North County Dispatch	\$ 30,776	\$ 31,700	3.0%
Sacramento Fire	\$ 4,595	\$ -	-100.0%
Wildan	\$ 6,892	\$ 7,000	1.6%
County Admin Services	\$ 155,056	\$ 215,000	2.5%
DPC	\$ 31,734	\$ 44,337	39.7%
CSA Business Consultant	\$ 56,025	\$ 56,050	0.0%
GEMTQAF (\$32.30 fee per transport)	\$ 105,479	\$ 148,322	40.6%
Accruals for R1, Solano Beach, Wittman	\$ 165,680		
Total Expenses	\$ 5,003,757	\$ 5,340,056	6.7%



Operations Analysis:

	2019-20	[2020-21]	% Change from Prev. Yr.
Total Revenue	\$ 5,671,183	\$ 5,306,493	-6.4%
Total Expenses	\$ 5,858,757	\$ 5,340,056	-8.9%
Net from Operations	\$ (187,574)	\$ (33,563)	-0.6%



Reserve Analysis:

	2019-20	[2020-21]
Beginning Balance	\$ 6,213,666	\$ 5,088,092
Credit (Debit) Amount	\$ (187,574)	\$ (33,563)
New Balance	\$ 6,026,092	\$ 5,054,529
Capital Expenditure	\$ 938,000	\$ 100,000
Reserve After Capital	\$ 5,088,092	\$ 4,954,529
Required Reserve	\$ 2,929,378	\$ 2,670,028
Excess Reserve	\$ 2,158,714	\$ 2,284,501



Revenue Projection:

	[2020-21]	% Change	[2021-22]	% Change	[2022-23]	% Change	[2023-24]	% Change
Ambulance Transports	4,592	-8.36%	4,669	1.67%	4,747	1.67%	4,826	1.67%
<i>Resident Transports</i>	3,122	-13.13%	3,174	1.67%	3,227	1.67%	3,281	1.67%
<i>Non-Resident Transports</i>	1,470	3.74%	1,495	1.67%	1,520	1.67%	1,545	1.67%
Revenue								
Ambulance Transport Fees	\$ 1,784,252	-25.69%	\$ 1,814,085	1.67%	\$ 1,844,417	1.67%	\$ 1,875,257	1.67%
<i>Resident Ambulance Transport Fees</i>	\$ 1,123,523	-24.49%	\$ 1,142,309	1.67%	\$ 1,161,408	1.67%	\$ 1,180,827	1.67%
<i>Non-Resident Ambulance Transport Fees</i>	\$ 660,729	-27.65%	\$ 671,777	1.67%	\$ 683,009	1.67%	\$ 694,429	1.67%
Property Tax	\$ 1,624,948	11.79%	\$ 1,711,720	5.34%	\$ 1,803,126	5.34%	\$ 1,899,413	5.34%
Benefit Fee	\$ 1,694,523	0.27%	\$ 1,720,606	1.54%	\$ 1,747,090	1.54%	\$ 1,773,983	1.54%
Other (Interest, GEMT)	\$ 202,770	60.30%	\$ 207,130	2.15%	\$ 211,583	2.15%	\$ 216,132	2.15%
Non-Transport Related Revenue	\$ 3,522,241	7.71%	\$ 3,639,456	3.33%	\$ 3,761,799	3.36%	\$ 3,889,527	3.40%
Total Revenue	\$ 5,306,493	-6.4%	\$ 5,453,541	2.8%	\$ 5,606,217	2.8%	\$ 5,764,784	2.8%



Expense Projection:

Expense	[2020-21]	% Change	[2021-22]	% Change	[2022-23]	% Change	[2023-24]	% Change
AMR	\$ 4,265,110	3.3%	\$ 4,414,389	3.5%	\$ 4,568,893	3.5%	\$ 4,728,804	3.50%
City of Del Mar	\$ 50,068	4.9%	\$ 51,380	2.6%	\$ 52,740	2.6%	\$ 54,322	3.00%
City of Encinitas	\$ 221,633	33.1%	\$ 218,994	-1.2%	\$ 224,974	2.7%	\$ 231,723	3.0%
Rancho Santa Fe Fire Protection District	\$ 150,087	10.4%	\$ 146,311	-2.5%	\$ 150,317	2.7%	\$ 154,827	3.0%
City of Solana Beach	\$ 70,458	4.0%	\$ 72,236	2.5%	\$ 74,061	2.5%	\$ 76,283	3.0%
Billing Fees	\$ 80,291	17.3%	\$ 81,634	1.7%	\$ 82,999	1.7%	\$ 84,387	1.7%
North County Dispatch	\$ 31,700	3.0%	\$ 32,107	1.3%	\$ 32,794	2.1%	\$ 33,496	2.1%
Sacramento Fire	\$ -	-100.0%	\$ 6,000	#DIV/0!	\$ 6,500	8.3%	\$ 7,041	8.3%
Wildan	\$ 7,000	1.6%	\$ 8,500	21.4%	\$ 9,000	5.9%	\$ 9,529	5.9%
County Admin Services	\$ 215,000	2.5%	\$ 220,375	2.5%	\$ 225,884	2.5%	\$ 231,531	2.5%
Mutual Aid								
DPC	\$ 44,337	39.7%	\$ 61,944	-3.6%	\$ 59,690	-3.6%	\$ 57,518	-3.6%
CSA Business Consultant	\$ 56,050	0.0%	\$ 61,794	10.2%	\$ 64,885	5.0%	\$ 68,129	5.0%
GEMTQAF (\$32.30 fee per transport)	\$ 148,322	40.6%	\$ 137,832	-7.1%	\$ 140,607	2.0%	\$ 143,438	2.0%
Total Expenses	\$ 5,340,056	-8.9%	\$ 5,513,496	3.2%	\$ 5,693,344	3.3%	\$ 5,881,029	3.3%
Net from Operations	\$ (33,563)	-0.6%	\$ (59,955)	-1.1%	\$ (87,128)	-1.6%	\$ (116,245)	-2.0%



Net Projection:

	[2020-21]	% Change	[2021-22]	% Change	[2022-23]	% Change	[2023-24]	% Change
Total Revenue	\$ 5,306,493	-6.4%	\$ 5,453,541	2.8%	\$ 5,606,217	2.8%	\$ 5,764,784	2.8%
Total Expenses	\$ 5,340,056	-8.9%	\$ 5,513,496	3.2%	\$ 5,693,344	3.3%	\$ 5,881,029	3.3%
Net from Operations	\$ (33,563)	-0.6%	\$ (59,955)	-1.1%	\$ (87,128)	-1.6%	\$ (116,245)	-2.0%

Reserve Analysis

	[2020-21]	[2021-22]	[2022-23]	[2023-24]
Beginning Balance	\$ 5,088,092	\$ 4,954,529	\$ 4,794,574	\$ 4,607,447
Credit (Debit) Amount	\$ (33,563)	\$ (59,955)	\$ (87,128)	\$ (116,245)
New Balance	\$ 5,054,529	\$ 4,894,574	\$ 4,707,447	\$ 4,491,202
Capital Expenditure	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Reserve After Capital	\$ 4,954,529	\$ 4,794,574	\$ 4,607,447	\$ 4,491,202
Required Reserve	\$ 2,670,028	\$ 2,756,748	\$ 2,846,672	\$ 2,940,514
Excess Reserve	\$ 2,284,501	\$ 2,037,826	\$ 1,760,775	\$ 1,550,688



Volume Analysis:

	2019		2020		% Change	
	Res	Non-Res	Res	Non-Res	Res	Non-Res
July	325	134	253	130	-28.5%	-3.1%
August	337	131	266	133	-26.7%	1.5%
September	301	128	232	121	-29.7%	-5.8%
October	296	170	253	118	-17.0%	-44.1%
November	244	175	256	126	4.7%	-38.9%
December	306	176	301	107	-1.7%	-64.5%

