

*Sense of Duty, Pride, Teamwork,  
Appreciation, Leadership, Family*



**Fiscal Year 2022/2023  
Final Budget**

# Fire Chief's Message

---

*Honorable Members of the Board of Directors:*

*I am very proud to present our Fiscal Year 2022/2023 Budget. The Rancho Santa Fe Fire District is an organization that demonstrates pride in being fiscally responsible and sustainable. Every team member of the Rancho Santa Fe Fire District contributes their value by being an active steward in effectively and efficiently operating the Fire District at all levels. We look forward to a new fiscal year with a strong and courageous mindset to further strengthen the future of the Fire District and our mission to serve our communities.*

*Respectfully,*

*Dave McQuead, Fire Chief*



***Sense of Duty, Pride, Teamwork, Appreciation, Leadership, Family***

# Board of Directors

---

As a Special District, Rancho Santa Fe Fire is governed by a 5-member Board of Directors. These individuals meet once per month to discuss District business and to make decisions by a majority vote. Our current Directors are:



James H. Ashcraft  
President



John C. Tanner  
Vice President



Nancy C. Hillgren  
Director



Randall Malin  
Director



Tucker Stine  
Director

# Rancho Santa Fe Fire District Overview

---

The Rancho Santa Fe Fire Protection District was formed on October 14, 1946, under an order adopted by the County Board of Supervisors. At the time, the Fire District was comprised of one Chief and 15 volunteer personnel who protected an estimated 3,800 residents.



Today, the Fire District spans approximately 50-square miles and protects over 34,000 citizens. What was once an all-volunteer force operating out of a single fire station is now a full-time fire protection agency.

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.

# Rancho Santa Fe Fire District

---

## 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.*

## 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.





# District 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 acknowledge and appreciate each other's character, talents, and ideas.

## Leadership

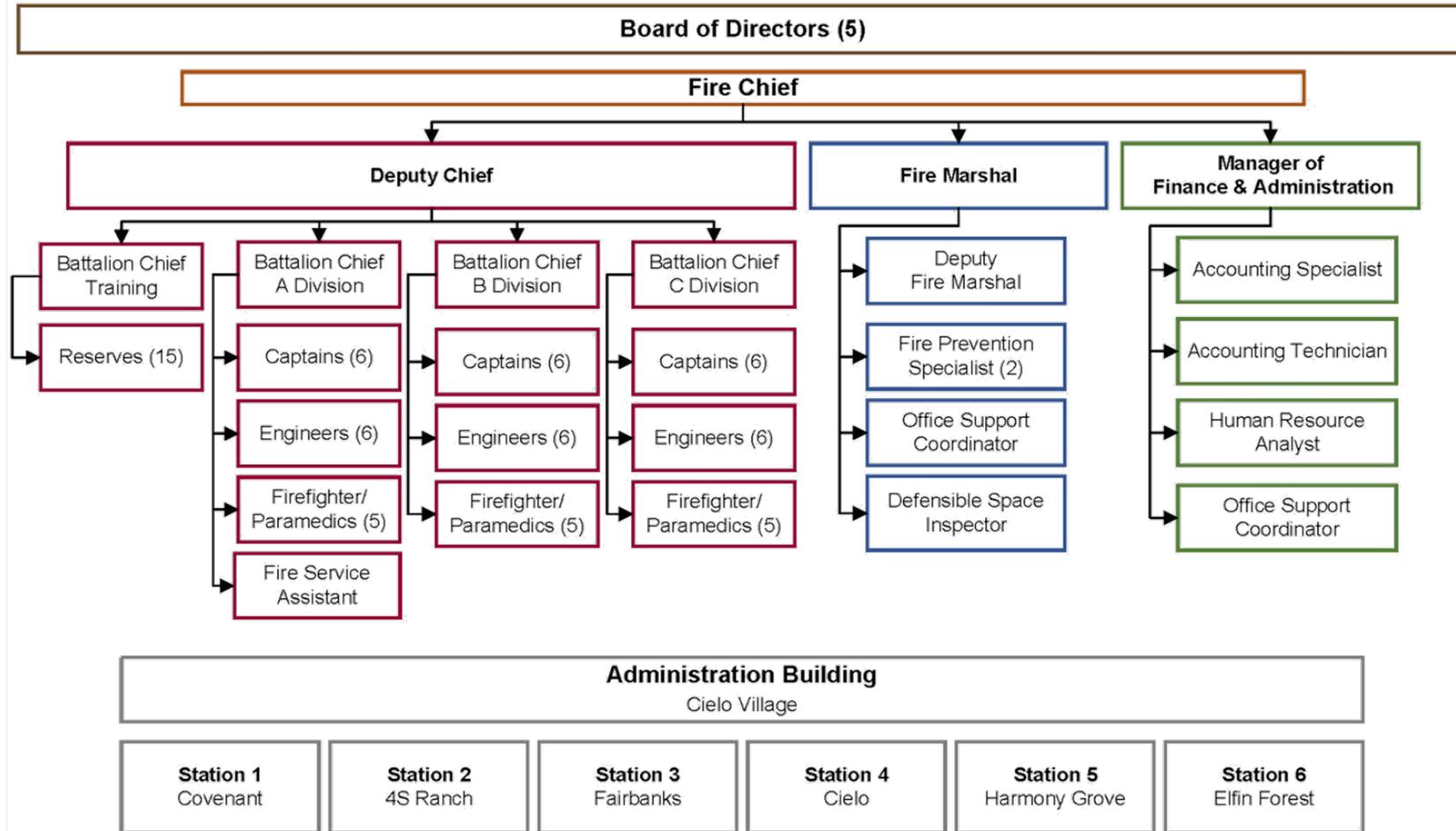
We lead by example, and strive to exhibit competence, integrity, and professionalism. We empower every member of the organization to be actively involved regardless of rank, title, or tenure.

## 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.

***Sense of Duty, Pride, Teamwork, Appreciation, Leadership, Family*** <sub>6</sub>

# Organization Chart



# Personnel Listing



Final Budget  
FY 22/23

Position Title	FY 21/22 Positions	Change (+/-)	FY 22/23 Positions
<b>Administration</b>			
Fire Chief	1		1
Deputy Chief	1		1
Manager of Finance & Administration	1		1
Battalion Chief - Training	1		1
Accounting Specialist	1		1
Accounting Technician	1		1
HR Analyst		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>1</b>	<b>10</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 *3	1	-1	0
Driver Operator *3	0		0
Reserve Firefighters *4	25	-13	12
<b>Total Volunteer</b>	<b>26</b>	<b>-14</b>	<b>12</b>
<b>Grand Total</b>	<b>96</b>	<b>(13)</b>	<b>83</b>

\*1 - Retired Annuitant

\*2 - Part time, seasonal

\*3 - SAFER Grant Positions - Expired Dec 2020

\*4 - Not to exceed

# Budget Overview

---

The role of the budget is to provide a roadmap for the upcoming fiscal year of the district. The budget allows key decision makers to plan for capital improvements, capital assets, and to establish the foundation for staff to provide the best customer service. As a public sector, local government entity, it is incumbent upon staff to be fiscally responsible. The budget helps to achieve this by gauging the revenue and expenditures throughout the year to guarantee that the District remains fiscally stable.

The Preliminary Budget is approved prior to the end of the fiscal year to ensure operational capability until the Final Budget is adopted. This is the first year for a newly created budget process, format, and budget document.

Upon adoption of the budget, staff then monitors expenditures to ensure that funds are spent as intended. The Budget aligns with the Financial Statements that are presented monthly and quarterly at the regularly scheduled Board of Directors meetings.

*(Continued next page)*

# Budget Overview *(Continued)*

---

Through an open meeting setting, the Board can then use these written records that convey the business activities to make sound and prudent decisions for the District. The district's citizens are invited to weigh in on the budget at the public hearing which is held 30 days beyond when the preliminary budget is approved.

The District has multiple funds that keep designations for public money organized and transparent. Each major division has a line-item budget that tracks every dollar spent for personnel, operating, and equipment costs.

The District has been working to improve its local government budgeting, moving toward the best practices of California Special Districts Association (CSDA) and Government Finance Officers Association (GFOA). Establishment of a budget that follows these recommended budget practices allows the budget process to be consistent with our future goals, policies and plans.

The District is excited to bring this budget before the Board of Directors as this will be year one of this newly revised budget.

# Budgetary Goals

---

Initiate > Plan > Execute > Monitor > Close > Debrief

- Form a Budget committee that considers the needs and priorities of all stakeholders involved
- Priority based budgeting centered on realistic planning
- Develop goals for funding reserves for long term planning
- Adopt Board policies for fund management
- Plan for recession and its impact on the finances of the District

# District Revenues

---

The main source of revenue for a Special District is through property taxes. The majority of these property taxes are received in December and April. Other sources of revenue include benefit fees, grants, space leasing, firefighting reimbursements, and Fire Mitigation Fees (FMF).

Forecasting revenues and potential economic downturns are more apparent through analysis of revenue trends. Staff monitors actual revenues continuously to advise the Board of Directors on impacts of current challenges or opportunities.

Over the past three years the District averaged a revenue growth of approximately 4%. Due to the impact of rebounding from Covid's temporarily reduced assessments, high volume of ownership change in both the residential and commercial markets, consumer price index of 2%, and the strength in home prices, the county experienced an overall growth of 8.27% before exemptions (gross). San Diego County Assessor, Ernest Dronenburg, indicates that this is an anomaly and that the county staff expects revenue to return to average rate increases in the coming years.

The assessed valuations received in July for the District also showed growth of 7.5% for secured, however, due to the volatility of the current economic landscape, and past growth average of 4%, the Finance Committee recommended an increase of 4.5% in tax revenue for the new budget format. This will allow for the anomaly of the past unique year to settle and for changes in accounting and budget processes to have a full year of development.

The final revenue projection are based on a 4.50% increase in tax revenue.

# Grants

The Grant Committee was established to actively explore grant funding opportunities to assist with expenditures outside of the operating budget. The revenue received through grant funding does not reside in the budget as it is not guaranteed revenue. In recent years, it has become a valuable resource for Special Districts that rely entirely on property tax revenue. The Rancho Santa Fe Fire District Foundation is an excellent example of grant funding that is exclusive to the district.

## RSF Grant Re-Cap

Status	Date Submitted	Agency/Grantor Name	Description / Items Requested	Amount Requested	Total Received	Notes:
ACTIVE	1/30/2021	Office Traffic Safety (OTS)	Struts, Airbags, Circ. Saw	\$ 15,181.23		5/12: Received notification of \$14,972.12 award; Claim processing
ACTIVE	9/30/2021	FEMA	Covid Forced Labor OT	\$ 93,084.25		Awaiting secondary approval
ACTIVE	3/11/2021	DEPT OF THE TREASURY (ARPA)	COVID-19 Recovery Funds	\$ 329,000.00		5/12: All documentation submitted to County & approved; Check being mailed by 6/30/22
ACTIVE	5/13/2022	CAL FIRE	Escondido Creek/San Marcos Defensible Space/Roadway Clearance	\$ 300,000.00		Elfin Forest/Harmony Grove Clean Up; Collaborated w/UrbanCorp and San Marcos; Decision to be made in July 2022
ACTIVE		UASI FY18		\$ 6,105.00		OES conducting compliance assessment
ACTIVE	6/1/2022	SD Regional Fire Foundation	Mental Health Program Support	\$ 3,000.00		Check being sent; Executive Director to make presentation at upcoming Board meeting
ACTIVE	7/6/2022	UASI FY20	Training; L-954 Course	\$ 17,000.00		Reimbursement request sent 7/6/22
AWARDED	5/12/2020	FEMA	Vegetation Management	\$ 18,000.00	\$ 14,895.00	Utilizing funds for Via Ambiente Roadway Clearance; Bid received; Project must be completed by 9/30/22
AWARDED	9/24/2020	FEMA/CAL OES	COVID-19	\$ 24,685.07	\$ 24,685.07	Up to 75% Eligible Reimbursement / Received 5/27/2021 Warrant 09-227140
AWARDED	11/13/2020	FEMA PA	Covid - Wildfire Upstaffing	\$ 15,928.83	\$ 14,933.28	Received \$2986.66 6/21/2021; Received \$11946.62 8/17/2021
AWARDED	10/15/2021	CSDA (CA Special Districts)	COVID-19	\$ 6,163,371.00	\$ 1,154,981.00	Received \$1,154,981
<b>RSF Fire District Foundation</b>						
	12/7/2021	RSF Foundation	Forcible Entry	\$ 8,905.00	\$ 8,905.00	(1) Multi-Force Door (Forcible Entry Door Simulator)
	9/21/2021	RSF Foundation	GIA Wellness	\$ 8,537.50	\$ 8,537.50	50/50 split with the District for pendants, cell guards for Staff and harmonizers for each facility
	8/19/2021	RSF Foundation	UVC Air Disinfecting	\$ 1,000.00	\$ 1,000.00	10 UVC LED Disinfecting Air Purifiers
	3/31/2022	RSF Foundation	Firefighter of the Year Award	\$ 750.00	\$ 750.00	Nathan Sanford
Change since previous re-cap						

# Fire Mitigation Fees (FMMF)

The District participates in the San Diego County Fire Mitigation Fee Program and receives revenue on a quarterly basis from the County. The Mitigation Fee Act (California Government Code sections 66000, et seq.) provides the authority for local governments to impose fees to offset the impacts of growth. The utilization of the funds must be approved by the governing body and used specifically for capital facilities and equipment with a nexus to growth in the district.

	Description	Support	Committee Approved/ Pending	FY	% of Funding	Est. \$\$
<b>Fiscal Year 2021/2022</b>						
Equipment	No Proposed Expenditures					
Facility	RSF Station 6 Improvements	Operations	Approved	17/18	70%	150,000
	Training Tower Improvements	Operations ©	Approved	19/20	50%	88,235
Vehicles	Type I Fire Engine	Operations ©	Approved	20/21	40%	284,000
<b>Fiscal Year 2022/2023</b>						
Equipment	No Proposed Expenditures					
Facility	Prevention Space - Remodel	Administration	Pending		80%	100,000
Vehicles	Type 6 Fire Engine	Operations	Approved	19/20	85%	382,500
<b>Fiscal Year 2023/2024</b>						
Equipment	No Proposed Expenditures					
Facility	No Proposed Expenditures					
Vehicles	No Proposed Expenditures					
<b>Fiscal Year 2024/2025</b>						
Equipment	No Proposed Expenditures					
Facility	No Proposed Expenditures					
Vehicles	New Vehicle	Prevention	Approved	19/20	85%	60,010
<b>Fiscal Year 2025/2026</b>						
Equipment	No Proposed Expenditures					
Facility	No Proposed Expenditures					
Vehicles	No Proposed Expenditures					
<b>Fiscal Year 2026/2027</b>						
Equipment	No Proposed Expenditures					
Facility	No Proposed Expenditures					
Vehicles	Water Tender	Operations	Approved	19/20	40%	180,000
<b>Fiscal Year 2027/2028</b>						
Equipment	No Proposed Expenditures					
Facility	No Proposed Expenditures					
Vehicles	No Proposed Expenditures					
<b>Fiscal Year 2032/2033</b>						
Equipment	No Proposed Expenditures					
Facility	RSF Station 6 Replacement	Operations	Pending		60%	4,200,000
Vehicles	No Proposed Expenditures					

# District Expenditures

---

The Board has approved moving to a new governmental accounting financial system. As staff has been preparing for the pending implementation of the system, an increase in consulting services as well as the cost for the new system itself will increase expenditures.

As previously indicated, with the new budget format it is difficult to make a formal comparison from year to year.

On average, 80% of the budgeted expenditures are spent on salaries and benefits, with Operations coming in second.

The District contracts with CalPERS for health benefits. On average, the increase has been around 3.16%, this year's increase was an overall 6.75%.

Insurance rates for liability and Workers' Compensation are also on the rise. Liability insurance will increase by approximately 7%, while Workers' Compensation should see an increase of 12.4%.

As Covid continues to have surges, the District has continued to cover the backfill and sick leave coverage per the County mandates. This is anticipated to continue into the new fiscal year.

Though Training costs will see a dramatic increase over last year, they are merely coming back to pre-pandemic levels.

The District is accounting for the current volatile nature of the economy and inflation by prioritizing expenditures. Staff will closely monitor throughout the year to ensure that any adjustments to the budget will be attended to.

# Unfunded Accrued Liability (UAL)

---

The District's pension liability continues to be a high priority. The goal of the District is to continually manage the funding status of all plans through additional discretionary payments, internally reducing the amortization years, and saving the 3.5% on interest by prepaying the UAL expected payment in July of each year.

The June 30, 2021, valuations from CalPERS reflect the 21.3% net return on investments from FY20/21. CalPERS predicted an overall increase of 5-10 points in funding status, however the district exceeded that slightly:

June 30, 2020		June 30, 2021	
Safety Tier 1:	80.90%	Safety Tier 1:	92.2%
Safety Tier 2:	91.00%	Safety Tier 2:	103.8%
Safety PEPRAs:	91.00%	Safety PEPRAs:	104.1%
Misc Tier 1:	79.20%	Misc Tier 1:	92.5%
Misc Tier 2:	95.10%	Misc Tier 2:	108.7%
Misc PEPRAs:	91.40%	Misc PEPRAs:	103.9%

**This reprieve will be short-lived as CalPERS FY21/22 return on investments yielded a negative 6.1%, which will effectively offset the FY 20/21 net credit.**

Fortunately, the District has historically monitored and acted in a prudent manner when it comes to the UAL, as well as fostering a relationship with the District's dedicated actuary from CalPERS.

# Unfunded Accrued Liability



## UAL (Expected and ADP) Cash Payments thru 12/31/2022

UAL Expected Payment	3%@50	3%@55	2.7%@57	2.7%@55	2.5%@55	2.0%@62	Totals
FY15	421,035	7,466		42,781	1,418		472,700
FY16	434,425	-		53,654	-		488,079
FY17	265,363		22	12,511		19	277,915
FY18	258,865	-	55	22,084	-	53	281,057
FY19	423,041	1,674	359	36,627		881	462,582
FY20	562,597	3,356	1,027	50,650	-	853	618,483
FY21	664,228	4,381	2,581	60,315	1,324	1,133	733,962
FY22	790,960	6,426	4,855	65,486	1,811	1,439	870,977
FY23	933,283	9,406	7,951	76,979	2,132	2,283	1,032,034
	4,753,797	32,709	16,850	421,087	6,685	6,661	5,237,789
<b>Additional UAL Payments</b>							
FY15	1,859,000			642,604			2,501,604
FY16	1,500,000						1,500,000
FY17	1,627,288						1,627,288
FY18	900,851	180	1,023	35,591		649	938,294
FY19	921,984	254	1,051	37,435		927	961,651
FY20	417,003	2,516	3,561	32,487	-	1,458	457,025
FY21	800,000			200,000			1,000,000
FY22	900,000			100,000			1,000,000
FY22 Add'l % for Classic	36,875	9,013					
FY23 TBD							
	8,963,001	11,963	5,635	1,048,117	-	3,034	9,985,862
<b>Total</b>	<b>13,716,798</b>	<b>44,672</b>	<b>22,485</b>	<b>1,469,204</b>	<b>6,685</b>	<b>9,695</b>	<b>15,223,651</b>



**Rancho Santa Fe Fire Protection District  
Budget Comparison  
(Unaudited)**

	YTD thru June 30, 2022	APPROVED PRELIMINARY FY 23 Budget	FINAL PROPOSED	Difference
<b>1 Operating Revenues</b>				
2 Property Taxes	14,013,594	14,024,000	14,715,200	691,200
3 Benefit Fees	1,695,052	1,678,800	1,725,600	46,800
4 Joint Facilities Community Agreement	432,173	415,000	415,000	-
<b>5 Total Operating Revenues</b>	<b>16,140,820</b>	<b>16,117,800</b>	<b>16,855,800</b>	<b>738,000</b>
<b>6 Non-Operating Revenues</b>				
7 Reimbursements, Grants & Other Revenue	3,896,605	547,400	547,900	500
8 Rentals	431,891	470,300	470,300	-
9 Interest Income	(52,382)	65,000	10,000	(55,000)
<b>10 Total Non-Operating Revenues</b>	<b>4,276,114</b>	<b>1,082,700</b>	<b>1,028,200</b>	<b>(54,500)</b>
<b>11 Total Revenues</b>	<b>20,416,934</b>	<b>17,200,500</b>	<b>17,884,000</b>	<b>683,500</b>
<b>12 Operating Expenses</b>				
<b>13 Salaries and Benefits</b>				
14 Employee Salaries	8,066,642	8,144,500	8,434,900	290,400
15 Employee Overtime	2,093,973	1,300,000	1,300,000	-
16 Employee Benefits	2,047,272	2,497,000	2,019,300	(477,700)
17 PERS (Employer Paid)	1,366,411	1,400,000	1,546,000	146,000
18 PERS UAL	870,977	1,035,000	958,400	(76,600)
19 CalPERS Unfunded Liability (ADP)	1,000,000	1,000,000	465,000	(535,000)
<b>20 Total Salaries and Benefits</b>	<b>15,445,274</b>	<b>15,376,500</b>	<b>14,723,600</b>	<b>(187,300)</b>
<b>21 Operations</b>				
22 Utilities	313,142	316,300	316,300	-
23 Fleet Maintenance	213,611	180,000	200,000	20,000
24 Structures & Grounds	290,289	239,000	239,000	-
25 Dispatch Services	205,652	210,000	210,000	-
26 Communications Expense	72,080	100,000	97,000	(3,000)
27 Fuel & Fuel Facility	106,610	77,100	117,100	40,000
28 Emer Incident Meals & Misc	6,296	10,000	10,000	-
<b>29 Total Operations</b>	<b>1,207,681</b>	<b>1,132,400</b>	<b>1,189,400</b>	<b>57,000</b>
<b>30 Materials &amp; Equipment</b>				
31 Equipment & Services	140,535	121,000	121,500	500
32 CSA Medical Expenses	152,821	157,900	157,900	-
33 Safety Equipment & PPE	107,005	131,000	131,000	-
34 Repairs & Maintenance	21,906	17,500	17,500	-
35 Supplies & Permits	21,029	21,000	23,000	2,000
<b>36 Total Materials &amp; Equipment</b>	<b>443,296</b>	<b>448,400</b>	<b>450,900</b>	<b>5,000</b>



**Rancho Santa Fe Fire Protection District  
Budget Comparison  
(Unaudited)**

	YTD thru June 30, 2022	APPROVED PRELIMINARY FY 23 Budget	FINAL PROPOSED	Difference
37 <b>General &amp; Administrative</b>				
38 Professional Services	258,031	376,900	477,400	100,500
39 Professional Dev & Training	78,960	100,000	100,000	-
40 County Admin Costs	153,149	140,000	140,000	-
41 Liability Insurance	131,549	135,000	131,000	(4,000)
42 Memberships & Subscriptions	45,671	43,000	47,700	4,700
43 Miscellaneous Fees & Notices	26,712	47,000	35,000	(12,000)
44 Meetings & Special Events	20,729	15,000	17,500	2,500
45 Office Expenses	48,038	17,500	25,000	7,500
46 <b>Total General &amp; Administration</b>	<b>762,840</b>	<b>874,400</b>	<b>973,600</b>	<b>185,700</b>
47 <b>Total Expenses</b>	<b>17,859,092</b>	<b>17,831,700</b>	<b>17,337,500</b>	<b>(405,200)</b>
48 <b>Net Income before Capital</b>	<b>\$ 2,557,842</b>	<b>\$ (631,200)</b>	<b>\$ 546,500</b>	<b>\$ 1,088,700</b>
49 <b>Capital</b>				
50 Capital - Facilities	37,724	670,000	670,000	-
51 Capital - Apparatus	1,482,805	445,000	445,000	-
52 Capital - Equipment	52,412	168,000	168,000	-
53 Capital - Vehicle	86,834	130,000	130,000	-
54 Depreciation Expense	842,533	-	-	-
55 Interfund transfer from Mitigation		(292,000)	(292,000)	
56 <b>Total Capital</b>	<b>2,502,308</b>	<b>1,121,000</b>	<b>1,121,000</b>	<b>-</b>
57 <b>Net Income</b>	<b>\$ 55,534</b>	<b>\$ (1,752,200)</b>	<b>\$ (574,500)</b>	<b>\$ 1,088,700</b>

\*YTD - Year to Date

*Preliminary - does not include all year end adjustments*

*No assurance is provided on these financial statements.*

*The financial statements do not include a statement of cash flows.*

*Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*

# Summary of Changes to Final Budget

- 1) Revenue increased by \$683,500:
  - a) *Increased property tax revenue from 3.89% to 4.50%*
  - b) *Interest income decreased \$55,000*
  - c) *Removed delinquent tax budget*
- 2) Salaries & Benefits decreased by \$187,300:
  - a) *Personnel increased (vacancies missing) \$290,400*
  - b) *Employee Benefits decreased \$1,089,300*
    - i. *Identified the soft fresh start ADP of \$465,000*
    - ii. *Decreases due to actual updates*
- 3) Operations increase by \$57,000:
  - a) *Increase due to actual updates (primarily fuel)*
- 4) Materials & Equipment increased by \$5000
  - a) *Increase due to actual updates*
- 5) General & Administrative increased \$185,700
  - a) *Increase due to actual updates and wellness added*

# Cash & Investments



June 30, 2022

(Unaudited – Does not include year end adjustments)

Reserve Type	Description	%	Value	Reserve Balance
<b>Restricted</b>				
Fire Mitigation Fees	New Construction Assessment	100%	\$ 1,427,011	\$ 1,427,011
CSA 17 ALS	CSA 17 EMS Funding	100%	204,280	204,280
<b>Total Restricted</b>				<b>1,631,291</b>
<b>Committed</b>				
Workers Comp/Wellness	Value of Workers Comp. Claims Difference	100%	298,094	298,094
Workers Comp/Wellness	PASIS Deposit	100%	592,581	592,581
Compensated Absence	Value of Accrued Vacation & Sick Leave	100%	576,408	576,408
<b>Total Committed</b>				<b>1,467,082</b>
<b>Assigned Fund Balance</b>				
Asset Replacement	50% of Annual Accumulated Depreciation for Vehicles, Equipment	50%	4,400,000	2,200,000
Budget Stabilization Fund	10% of Budgeted Expenses	10%	17,692,355	1,769,236
Operating Reserve (Dry Yield)	8 Months (67%) of Budgeted Revenues	67%	15,942,462	10,633,622
<b>Total Assigned</b>				<b>14,602,858</b>
<b>Unassigned</b>	Remaining Unreserved Cash Balance			<b>(4,942,553)</b>
<b>Total</b>			<b>Cash and Investments Total</b>	<b>\$ 12,758,678</b>

# Reserve Fund Goals

---

The finance staff has been diligently working on a new chart of accounts and are preparing for a change in financial reporting that will align with the new governmental accounting software. During this process, staff has identified areas which could be improved upon. One such area is reserve fund goals. The Finance Committee and staff will be working together to set up a proposal for Board review of funding goals by combining long-term forecasting with reserve targets to manage the overall financial position.

The expenses that come from Reserved funds will be budgeted differently than General Fund expenditures and will follow specific replacement schedules.

*(Continued next page)*

# Reserve Fund Goals *(Continued)*

---

Prioritize District Reserve Funds and establish targets for required funds such as:

- Contingency Fund
- Operating Reserve
- Compensated Absences Liability
- Workers' Compensation Liability
- Asset Replacement
  - Vehicle Replacement
  - Equipment Replacement
  - Capital Improvement Plan

# Administrative Division

---

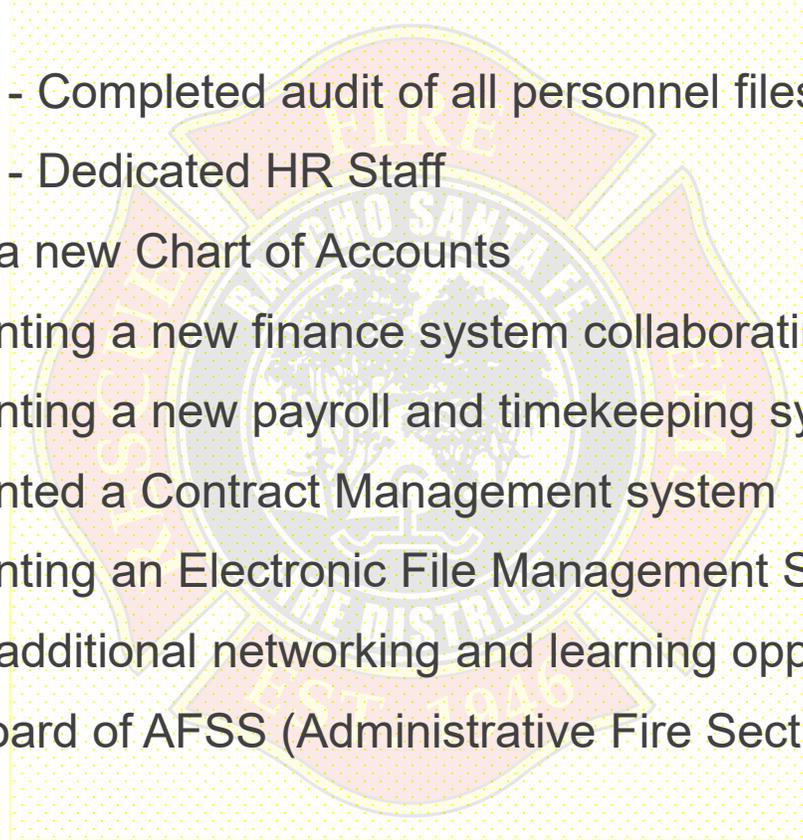
Responsible for all adjunct services that support fire personnel, as well as the District's citizens and businesses. Responsible for integrating the goals and objectives established by the Board of Directors and Fire Chief for all Divisions of the District; management of monetary and human resources; establishing department policies and procedures in accordance with state and local laws.



# Highlights for Fiscal Year 2021/2022

---

- Human Resources - Completed audit of all personnel files
- Human Resources - Dedicated HR Staff
- Finance - Created a new Chart of Accounts
- Finance - Implementing a new finance system collaborating with other like agencies
- Finance - Implementing a new payroll and timekeeping system
- Finance - Implemented a Contract Management system
- Finance - Implementing an Electronic File Management System
- Finance - Created additional networking and learning opportunities by obtaining a spot on the Executive Board of AFSS (Administrative Fire Section Services, A Division of CalChiefs)



# Goals for Fiscal Year 2022/2023

---

- Human Resource outreach to convey and encourage available benefit usage
- Create effective and efficient workflows between departments
- Create, revise and update current policies through collaboration with all divisions
- Complete implementation of new finance system
- Complete implementation and begin utilizing Electronic File Management System
- Create administrative training opportunities for floor staff for succession planning
- Increase participation in Local and Regional Fire Associations
- Transition District to paperless where possible
- Update the current Rancho Santa Fe Fire website
- Initiate a complete payroll audit

# Prevention Division

---

Responsible for working with local businesses and private citizens to achieve a fire-safe community. This Bureau processes new building plans for adherence to the latest Fire Safe building codes. Fire Inspectors conduct site inspections for code compliance and provide resources to achieve a safe environment. Personnel conduct business inspections, perform safety preplans, and provide public education.



# Highlights for Fiscal Year 2021/2022

---

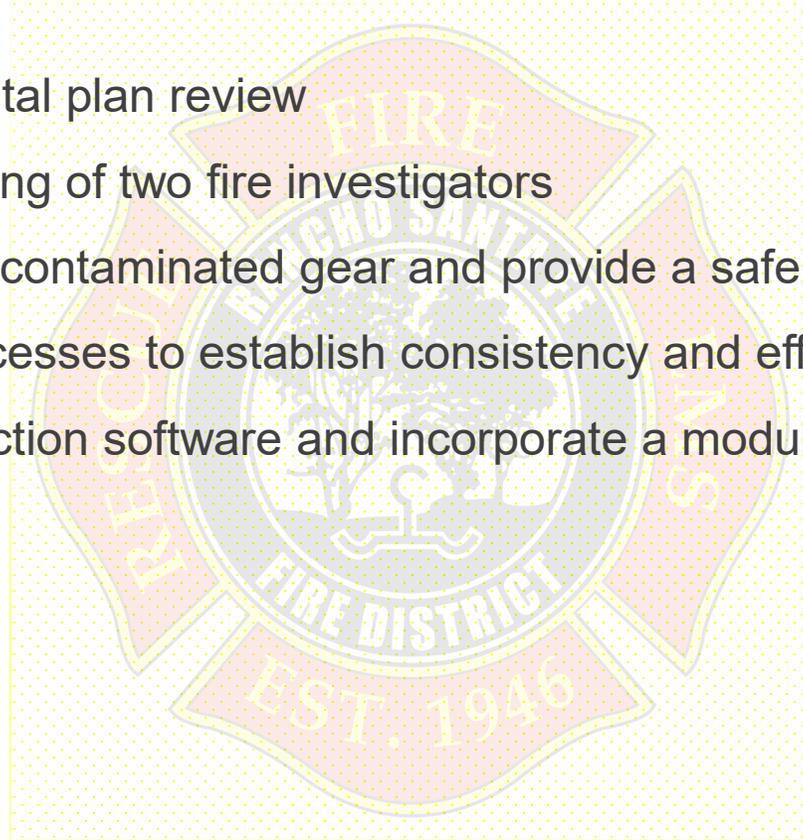
- New inspection type added for Defensible Space Inspections – Assembly Bill 38 (AB-38)
- Created a new Fire Safe Council in Elfin Forest & Harmony Grove
- Continue to occupy an Executive Board seat for the San Diego County Fire Chiefs Association Fire Prevention Division
- Developed Citation Program
- Introduced updated fee ordinance
- Continuously working towards digitizing past plan reviews
- Completed approx. 1.8 million total square footage plan review



# Goals for Fiscal Year 2022/2023

---

- Migrate toward digital plan review
- Complete the training of two fire investigators
- Compartmentalize contaminated gear and provide a safe environment in the staff vehicles
- Create/update processes to establish consistency and efficiency
- Provide new inspection software and incorporate a module for false fire alarm notifications



# Operations Division

---

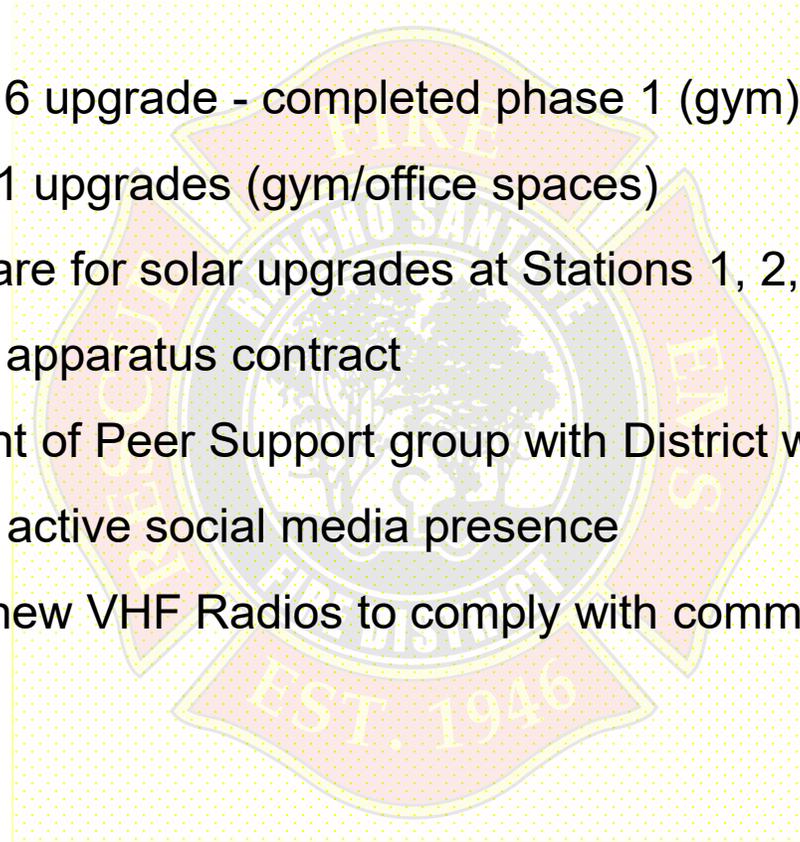
The most visible element of the department, as they are interacting with the public daily. Personnel respond to all 9-1-1 calls and are responsible for responding to and mitigating a wide variety of hazardous situations, including Emergency Medical Services, structural and wildland fires, automobile collisions, natural disasters, and rescues. Beyond emergency responses, Operations personnel are responsible for conducting many public events and outreach.



# Highlights for Fiscal Year 2021/2022

---

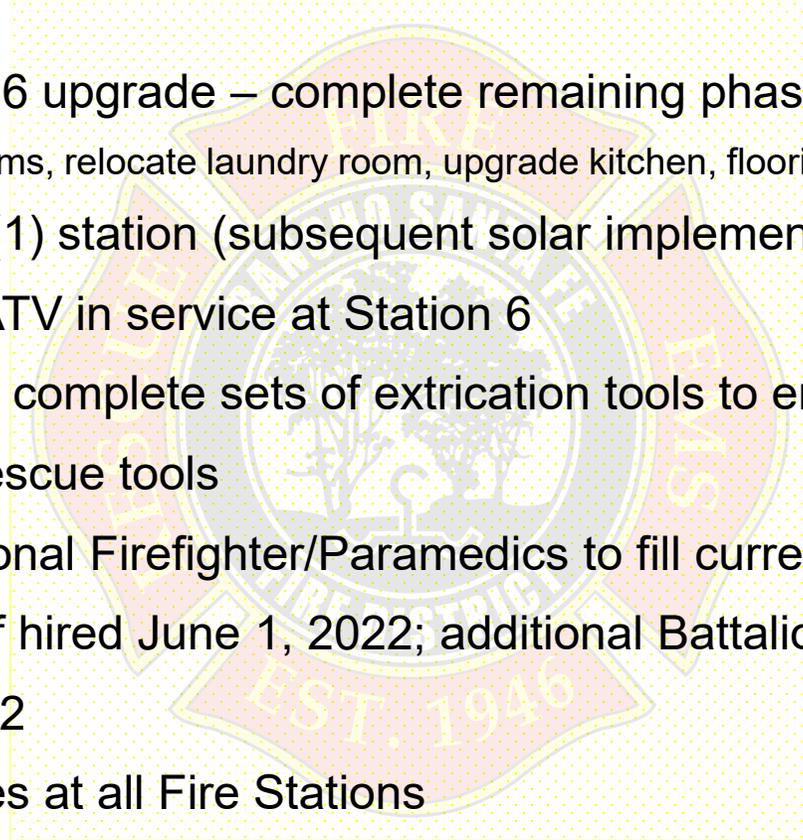
- Elfin Forest Station 6 upgrade - completed phase 1 (gym)
- Completed Station 1 upgrades (gym/office spaces)
- Forecasted to prepare for solar upgrades at Stations 1, 2, 3 and 4
- Completed Type VI apparatus contract
- Further development of Peer Support group with District wide training and awareness
- Maintaining a more active social media presence
- Pending receipt of new VHF Radios to comply with communications guidelines from the State



# Goals for Fiscal Year 2022/2023

---

- Elfin Forest Station 6 upgrade – complete remaining phases
  - Add additional bathrooms, relocate laundry room, upgrade kitchen, flooring and dorms
- Install solar at one (1) station (subsequent solar implementation in future fiscal years)
- Place new rescue ATV in service at Station 6
- Purchase of two (2) complete sets of extrication tools to ensure all front line fire engines have E-Hydraulic rescue tools
- Hiring of four additional Firefighter/Paramedics to fill current vacancies
- New Battalion Chief hired June 1, 2022; additional Battalion Chief tentatively scheduled for hire on 9/16/2022
- Assess HVAC issues at all Fire Stations



# Training Division

---

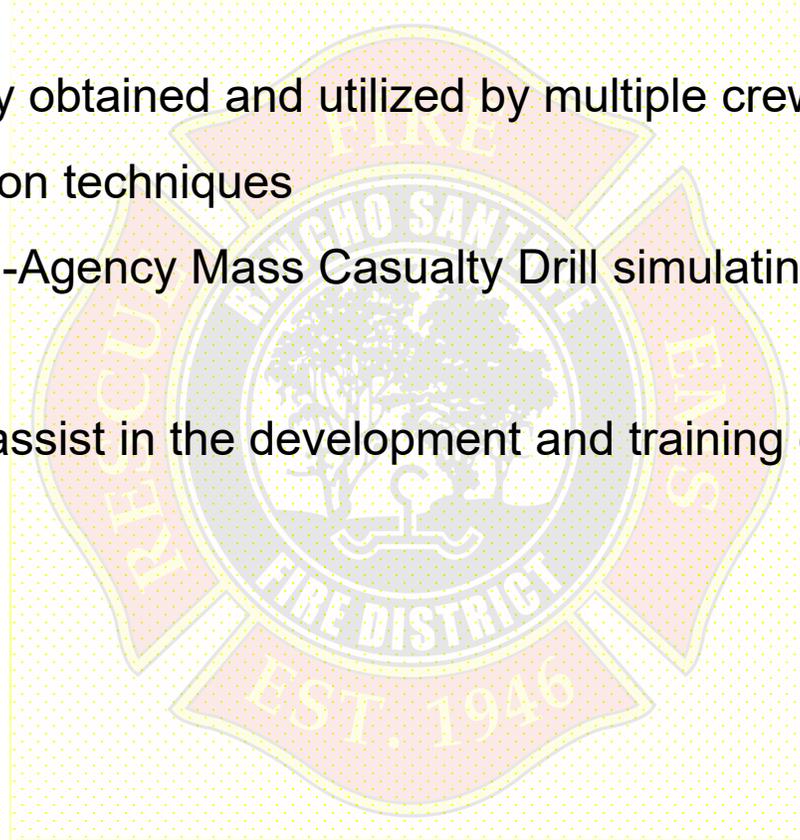
Training is an essential function of the District. The hazards of modern construction design, new suppression methods and technologies, and advancements in emergency medical field care require an engaged and high functioning training division that can plan and implement routine training while introducing new progressive concepts.



# Highlights for Fiscal Year 2021/2022

---

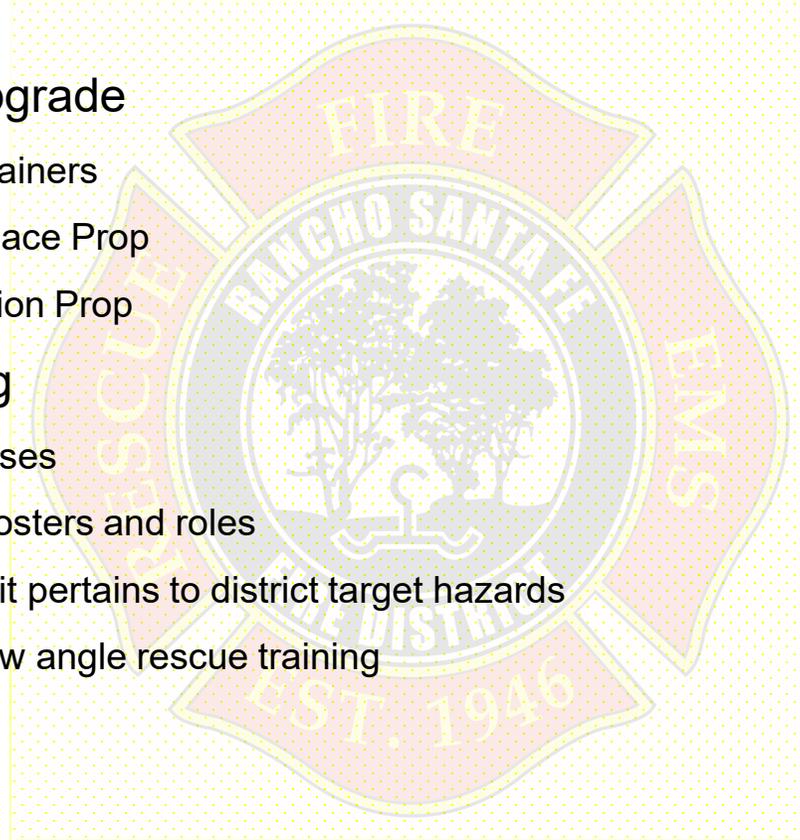
- Elfin Forest property obtained and utilized by multiple crews for training in forcible entry, rescue and ventilation techniques
- Participated in Multi-Agency Mass Casualty Drill simulating command & control, rescue and EMS
- Joined Cal-JAC to assist in the development and training of all ranks



# Goals for Fiscal Year 2022/2023

---

- Training Facility Upgrade
  - Live Fire Training Containers
  - Additional Confined Space Prop
  - Modification of Ventilation Prop
- Specialized Training
  - Host Promotional Courses
  - Renewing committee rosters and roles
  - Area familiarization as it pertains to district target hazards
  - Over the side/high & low angle rescue training
  - Captains Academy
  - RT130 Refresher





## Acknowledgments

This budget would not have been possible without the help of the following individuals/teams:

**Fire Chief Dave McQuead**

**Manager of Finance & Administration Alicea Caccavo**

**Accounting Specialist Burgen Havens**

**Accounting Technician Sarah Montagne**

**Human Resource Analyst Sandra Reyes**

**The Entire RSFFPD Fire Family**

