

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET - PUBLIC COPY
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND

Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2017-18
REVENUES			
Taxes			
3010	Property Tax - Secured (4.91%)		15,939,945
3011	Property Tax - Unitary		144,700
3015	Property Tax - Escapes Secured (4.91%)		83,500
3020	Property Tax - Unsecured (11.99%)		727,065
3040	Property Tax - Prior Secured (4.91%)		23,980
3050	Property Tax - Prior Unsecured		5,850
3054	Supplemental Property Tax - Current		<u>367,870</u>
	Total Taxes Revenue		17,292,910
 Use of Money and Property			
3380	Interest Income		14,700
3409	Rental Property Income		<u>52,260</u>
	Total Use of Money and Property		66,960
 Intergovernmental Revenue - State			
3750	State-Emergency Assistance (Fire Asgmt)		325,000
4220	Homeowners Property Tax Relief		<u>82,610</u>
	Total Intergovernmental Revenue - State		407,610
 Intergovernmental Revenue - Federal			
4476	Federal Emergency Assistance (Fire Asgmt)		<u>130,000</u>
	Total Intergovernmental Revenue - Federal		130,000
 Charges for Services			
5105	Reimbursement for District Services		<u>192,810</u>
	Total Charges for Services		192,810
 Miscellaneous Revenue			
5909	Other Miscellaneous Revenue		<u>7,500</u>
	Total Miscellaneous Revenue		7,500
	TOTAL GENERAL FUND REVENUES		<u>18,097,790</u>

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EXPENDITURES			
Salaries & Employee Benefits		7	
6100	Regular Salaries		7,522,810
6300	Overtime		125,000
6301	Overtime - Reimbursable		455,000
6310	Overtime - Constant Staffing		750,000
6400	Retirement Contributions		2,238,015
6450	Supp Retirement Contribution		2,660,000
6550	FICA/Medicare		126,965
6600	Insurance Contributions		1,812,680
6700	Unemployment Insurance		10,820
6900	Workers Compensation Insurance		<u>575,000</u>
Total Salaries & Employee Benefits			16,276,290
Services & Supplies			
7030	Clothing and PPE	4	52,500
7050	Communications	4	99,500
7060	Food	7	2,500
7070	Household Supplies	6	34,850
7090	Insurance: Liability/Auto/Prop.	2,6	31,000
7120	Equipment Maintenance	6	35,000
7200	Structure and Ground Maintenance	6	43,550
7205	Fire Defense Zone (Hazard Mitigation)	1	236,000
7322	Consulting and Management Fees	1,6	3,350
7324	Audit and Accounting Fees	9	25,000
7348	Instruments & Equip. < \$5,000	6	85,000
7363	Equipment Maintenance (Vehicles)	6	69,500
7400	Medical & First Aid Supplies	4	38,100
7430	Memberships	7	12,500
7450	Office Expense	All	27,500
7460	Professional and Special Services	1,2,4,5,7	359,750
7507	ADP Payroll Fees	9	7,500
7510	Contractual Services	4,5	61,600
7530	Publications & Legal Notices	9	6,000
7546	Administrative Tax Expense	9	240,000
7580	Rents & Leases (Gibraltar)	4	4,500
7630	Small Tools & Instruments	4	20,100

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Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2017-18
7650	Special District Expense	9	63,500
7671	Special Projects	1,2	38,000
7730	Transportation and Travel	5,7	35,000
7731	Gasoline/Oil/Fuel	3,4,6	55,000
7732	Training	7	87,750
7760	Utilities	6	<u>48,000</u>
	Total Services & Supplies		1,822,550
Capital Assets			
8300	Equipment		<u>414,200</u>
	Total Capital Assets		414,200
	TOTAL EXPENDITURES		<u>18,513,040</u>
OTHER FINANCING USES			
7901	Tfr To Pension Obligation Fund (3651)	9	155,000
7901	Tfr To Capital Reserves Fund (3652)	4,6	<u>460,000</u>
	Total Other Financing Uses		615,000
	TOTAL EXPENDITURES AND TRANSFERS		<u>19,128,040</u>
	Net Financial Impact		<u><u>(1,030,250)</u></u>

Fund 3650 Fund Balance Detail

*Reserves: Catastrophic (a/o 7/1/17)	2,400,000
*Reserves: Economic Uncertainties (a/o 7/1/17)	3,670,000
Fund Balance - Restricted (by County)	127,510
Fund Balance - Unrestricted Residual (carryover)	1,105,680
Net Financial Impact (Unrestricted Residual)	<u>(1,030,250)</u>
Projected Ending Fund Balance at 6/30/2018	6,272,940

*Reserves Policy adopted as part of Capitol PFG Financial Analysis recommendations.

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FUND 3651 - PENSION OBLIGATION FUND		
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2017-18</u>
REVENUES		
Financing Sources		
5910	Transfer from General Fund (3650)	155,000
	TOTAL FUND REVENUES	155,000
 EXPENDITURES		
Services & Supplies		
7460	Administration Fee	3,500
7830	Interest Expense	6,340
	Total Services & Supplies	9,840
 OTHER FINANCING USES		
7910	Long Term Debt Principal Repayment	145,000
	Other Financing Uses	145,000
	TOTAL EXPENDITURES & TRANSFERS	154,840
	Net Financial Impact	160
 Fund 3651 Equity		
	Beginning Fund Balance at 7/1/2018	208
	Net Financial Impact	160
	Projected Ending Fund Balance at 6/30/2019	368

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FUND 3652 - CAPITAL RESERVES FUND		
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2017-18</u>
REVENUES		
Use of Money and Property		
3380	Interest Income	10,000
	Total Use of Money and Property	10,000
Financing Sources		
5910	Transfer from General Fund (3650)	460,000
	Total Financing Sources	460,000
	TOTAL FUND REVENUES	470,000
EXPENDITURES		
Capital Assets		
8300	Apparatus (Engine 391 - Type 3)	432,000
	Vehicle (Battalion Chief 915)	80,000
	Total Capital Assets	512,000
	TOTAL EXPENDITURES	512,000
	Net Financial Impact	<u>(42,000)</u>
Fund 3652 Equity		
	Beginning Fund Balance at 7/1/2018	2,658,333
	Net Financial Impact	<u>(42,000)</u>
	Projected Ending Fund Balance at 6/30/2019	2,616,333

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FUND 3653 - LAND AND BUILDING FUND		
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REVENUES		
Use of Money and Property		
3380	Interest Income	15,000
	Total Use of Money and Property	15,000
	TOTAL FUND REVENUES	<u>15,000</u>
 EXPENDITURES		
Capital Assets		
8100	Land	200,000
	Total Capital Assets	200,000
	TOTAL EXPENDITURES	<u>200,000</u>
	Net Financial Impact	<u><u>(185,000)</u></u>
 Fund 3653 Equity		
	Est. Beginning Fund Balance at 7/1/2018	5,358,344
	Net Financial Impact	<u>(185,000)</u>
	Projected Ending Fund Balance at 6/30/2019	5,173,344