

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, April 16, 2018 at 2:00 p.m.

Montecito Fire Protection District Headquarters
595 San Ysidro Road
Santa Barbara, CA 93108

Agenda Items May Be Taken Out of the Order Shown


1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.

2. Review Draft Preliminary Budget for FY 2018-19.
3. Fire Chief's Report.
4. Requests for items to be included in the next Finance Committee Meeting.
5. Adjournment.

The next meeting is scheduled for Monday, June 18, 2018 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is April 13, 2018.

MONTECITO FIRE PROTECTION DISTRICT


Chip Hickman, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection during normal business hours at Montecito Fire Protection District located at 595 San Ysidro Road.

Agenda Item #2



Montecito Fire Department

To: Finance Committee
From: Chip Hickman, Fire Chief
Subject: FY 2018-2019 Budget Policy
Date: April 9, 2018

Given forecast revenue reductions we are suggesting the following Budget Policy for the next several years.

1. Maintain infrastructure, honor contractual obligations, and continue to fund capital replacement accounts.
2. Utilize existing catastrophic reserves to fund Thomas Fire and 1-9 Debris Flow.
3. Replenish catastrophic reserve fund to pre-Thomas Fire and 1-9 Debris Flow level with money currently allocated to Fire Station 3 fund; replenish Fire Station 3 fund as revenues become available.
4. Utilize carry-over funds (if available) to fund capital items determined to be high priority in FY18-19 preliminary budget.
5. If carry-over funds are not available, utilized existing economic uncertainty funds to fund capital items, replenish economic uncertainties account from Fire Station 3 fund. Replenish Fire Station 3 fund as revenue becomes available.
6. Pause supplemental retirement contributions for the duration of the revenue shortfall period.

After meeting with the Chief Officers to determine budget priority, we are recommending the following budget priorities for next fiscal year if capital funds are available.

1. FS1 roof/emergency generator/UPS back-up system
2. E91 replacement
3. FS1 flooring replacement
4. Dispatch A/C

Please contact me with questions or concerns.

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DRAFT
FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Preliminary Budget FY 2018-19	Final Budget FY 2017-18	Increase/ (Decrease)
REVENUES					
Taxes					
3010	Property Tax - Secured (-12.29%)		14,723,000	15,939,945	(1,216,945)
3011	Property Tax - Unitary		144,700	144,700	-
3015	Property Tax - Escapes Secured (-12.29%)		73,238	83,500	(10,262)
3020	Property Tax - Unsecured		705,255	727,065	(21,810)
3040	Property Tax - Prior Secured (-12.29%)		21,033	23,980	(2,947)
3050	Property Tax - Prior Unsecured		5,850	5,850	-
3054	Supplemental Property Tax - Current		<u>183,935</u>	<u>367,870</u>	<u>(183,935)</u>
	Total Taxes Revenue		15,857,011	17,292,910	(1,435,899)
Use of Money and Property					
3380	Interest Income		20,000	14,700	5,300
3381	Unrealized Gain/Loss Invstmnts (County)		-	-	-
3409	Rental Property Income		<u>-</u>	<u>52,260</u>	<u>(52,260)</u>
	Total Use of Money and Property		20,000	66,960	(46,960)
Intergovernmental Revenue - State					
3750	State-Emergency Assistance (Fire Asgmt)		345,000	325,000	20,000
4220	Homeowners Property Tax Relief		<u>82,610</u>	<u>82,610</u>	<u>-</u>
	Total Intergovernmental Revenue - State		427,610	407,610	20,000
Intergovernmental Revenue - Federal					
4476	Federal Emergency Assistance (Fire Asgmt)		<u>140,000</u>	<u>130,000</u>	<u>10,000</u>
	Total Intergovernmental Revenue - Federal		140,000	130,000	10,000
Charges for Services					
5105	Reimbursement for District Services		198,595	192,810	5,785
	AMR First Response Payment		106,615	-	-
	CSFD Dispatch Services		<u>91,980</u>	<u>89,300</u>	<u>-</u>
	Total Charges for Services		198,595	192,810	5,785
Miscellaneous Revenue					
5909	Other Miscellaneous Revenue		7,500	7,500	-
	Westmont Payment		4,500	-	-
	Other		<u>3,000</u>	<u>3,000</u>	<u>-</u>
	Total Miscellaneous Revenue		7,500	7,500	-
	TOTAL GENERAL FUND REVENUES		<u>16,650,716</u>	<u>18,097,790</u>	<u>(1,447,074)</u>

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DRAFT
FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Preliminary Budget FY 2018-19	Final Budget FY 2017-18	Increase/ (Decrease)
EXPENDITURES					
Salaries & Employee Benefits					
		7			
6100	Regular Salaries		7,937,225	7,522,810	414,415
	Salaries		7,740,600	7,321,760	
	Auxiliaries		20,000	20,000	
	Directors' fees		26,625	31,050	
	Vacation Redemption Program		75,000	75,000	
	Vacation Deferred Comp Program		75,000	75,000	
6300	Overtime		130,000	125,000	5,000
6301	Overtime - Fire Reimbursable		485,000	455,000	30,000
6310	Overtime - Constant Staffing		795,000	750,000	45,000
6400	Retirement Contributions		2,539,640	2,238,015	301,625
6450	Supp Retirement Contribution		-	2,660,000	(2,660,000)
6550	FICA/Medicare		134,325	126,965	7,360
6600	Insurance Contributions		1,962,500	1,812,680	149,820
	Health Insurance		1,714,440	1,575,175	
	Dental Insurance		198,390	188,680	
	Vision Insurance		36,555	35,695	
	Life Insurance		9,115	9,130	
	Employee Assistance Program		1,500	1,500	
	Flexible Spending Account Admin.		2,500	2,500	
6700	Unemployment Insurance		10,040	10,820	(780)
6900	Workers Compensation Insurance		625,000	575,000	50,000
	Total Salaries & Employee Benefits		14,618,730	16,276,290	(1,657,560)
Services & Supplies					
7030	Clothing and PPE	4	12,000	52,500	(40,500)
	Operational		12,000	12,000	
	Turnout sets		-	35,000	
	PPE: Defend uniform shirts		-	5,500	
7050	Communications	4	99,500	99,500	-
7060	Food	7	2,500	2,500	-
7070	Household Supplies	6	30,250	34,850	(4,600)
	Operational		30,250	31,350	
	Washer/dryer, Sta. 2		-	3,500	
7090	Insurance: Liability/Auto/Prop.	2,6	31,000	31,000	-
7120	Equipment Maintenance	6	35,000	35,000	-
7200	Structure and Ground Maintenance	6	26,550	43,550	(17,000)
	Operational		26,550	26,550	
	Rental property		-	5,500	
	Dept. Ops. Center room upgrades		-	9,000	
	TV monitors (3)	5	-	2,500	
7205	Fire Defense Zone (Hazard Mitigation)	1	236,000	236,000	-
7322	Consulting and Management Fees	1,6	3,350	3,350	-
7324	Audit and Accounting Fees	9	25,000	25,000	-

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DRAFT
FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Preliminary Budget FY 2018-19	Final Budget FY 2017-18	Increase/ (Decrease)
7348	Instruments & Equip. < \$5,000	6	11,000	85,000	(74,000)
	Hose equipment and maintenance	4	6,000	6,000	
	Rope rescue equipment maintenance	4	5,000	5,000	
	Mobile radios and chargers	4	-	4,450	
	MDCs for engines	4	-	20,000	
	Multi-gas monitors (4)/calibration syst.	4	-	13,000	
	King radios (8) and microphones (16)	4	-	15,300	
	Drone and accessories	5	-	4,650	
	Incident scene lights (3)	4	-	8,200	
	Airbag lifts set	4	-	8,400	
7363	Equipment Maintenance (Vehicles)	6	63,000	69,500	(6,500)
	Operational	4,5	63,000	63,000	
	LED headlights for E91/E92		-	6,500	
7400	Medical & First Aid Supplies	4	30,000	38,100	(8,100)
	Operational		30,000	30,000	
	Fireline paramedic AEDs (2)		-	8,100	
7430	Memberships	7	12,500	12,500	-
7450	Office Expense	All	27,500	27,500	-
	Operational		27,500	27,500	
7460	Professional and Special Services		302,500	359,750	(57,250)
	Operational	2,4,5	232,500	249,750	
	Public Information and Education	1	45,000	45,000	
	EMS system study	5	25,000	25,000	
	GIS mapping/response project	5	-	20,000	
	Employee Wellness Program	7	-	20,000	
7507	ADP Payroll Fees	9	7,500	7,500	-
7510	Contractual Services	4,5	52,000	61,600	(9,600)
7530	Publications & Legal Notices	9	6,000	6,000	-
7546	Administrative Tax Expense	9	240,000	240,000	-
7580	Rents & Leases (Gibraltar)	4	4,500	4,500	-
7630	Small Tools & Instruments	4	13,000	20,100	(7,100)
	Operational		10,000	10,000	
	HazMat team equipment		3,000	3,000	
	Patrol 91/92 equipment		-	7,100	
7650	Special District Expense	9	23,500	63,500	(40,000)
	Operational (permits, fees, other)		8,000	8,000	
	LAFCO		13,000	13,000	
	Promotion/new hire expenses		2,500	2,500	
	Centennial Anniversary	1,9	-	30,000	
	Op Area Comd Trailer contribution	2,4	-	10,000	
7671	Special Projects	1,2	23,000	38,000	(15,000)
	Public Education materials		7,500	7,500	
	Hazard abatement brochure		6,000	6,000	
	Evacuation drill expenses		5,000	5,000	
	Neighborhood chipping flyer		4,500	4,500	
	Fire prevention publication		-	15,000	
7730	Transportation and Travel	5,7	35,000	35,000	-
7731	Gasoline/Oil/Fuel	3,4,6	55,000	55,000	-
7732	Training	7	87,750	87,750	-

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FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Preliminary Budget FY 2018-19	Final Budget FY 2017-18	Increase/ (Decrease)
7760	Utilities	6	43,000	48,000	(5,000)
	Operational		43,000	-	-
	Rental housing utilities		-	5,000	-
	Total Services & Supplies		1,537,900	1,822,550	(284,650)
Capital Assets					
8300	Equipment		250,000	464,200	(214,200)
	Facility repairs: roof, generator, backup system (UPS)	6	250,000	277,000	
	Rental property upgrades	6	-	50,000	
	Voice logging recorder equipment	4	-	29,000	
	Portable weather station (RAWS)	2	-	20,000	
	Commercial grade treadmills (2)	8	-	17,000	
	Dept. Ops. Center lights upgrade	1,6	-	15,000	
	Forcible entry training equipment	4,7	-	6,200	
	Dispatch radio analog circuits		-	-	-
	Total Capital Assets		250,000	464,200	(214,200)
	TOTAL EXPENDITURES		16,406,630	18,563,040	(2,156,410)
OTHER FINANCING USES					
Other Financing Uses					
7901	Tfr To Pension Obligation Fund (3651)	9	-	155,000	(155,000)
7901	Tfr To Capital Reserves Fund (3652)	4,6	422,000	460,000	(38,000)
7901	Tfr To Land & Building Fund (3653)	4,6	-	860,000	(860,000)
	Total Other Financing Uses		422,000	1,475,000	(1,053,000)
	TOTAL EXPENDITURES AND TRANSFERS		16,828,630	20,038,040	
	Net Financial Impact		(177,914)	(1,940,250)	

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DRAFT
FISCAL YEAR 2018-19**

FUND 3652 - CAPITAL RESERVES FUND			
Account	Line Item Description	Prelim. Budget FY 2018-19	Final Budget FY 2017-18
REVENUES			
Use of Money and Property			
3380	Interest Income	10,000	10,000
	Total Use of Money and Property	10,000	10,000
Financing Sources			
5910	Transfer from General Fund (3650)	422,000	460,000
	Total Financing Sources	422,000	460,000
	TOTAL FUND REVENUES	432,000	470,000
EXPENDITURES			
Capital Assets			
8300	Apparatus (Engine 391 - Type 3) - Paid in FY18	432,000	432,000
	Apparatus (Engine 91 - Type 1)	790,000	-
	Vehicle (Battalion Chief 915)	-	80,000
	Total Capital Assets	1,222,000	512,000
	TOTAL EXPENDITURES	1,222,000	512,000
	Net Financial Impact	(790,000)	(42,000)

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DRAFT
FISCAL YEAR 2018-19**

FUND 3653 - LAND AND BUILDING FUND			
Account	Line Item Description	Prelim. Budget FY 2018-19	Final Budget FY 2017-18
REVENUES			
Use of Money and Property			
3380	Interest Income	15,000	15,000
	Total Use of Money and Property	15,000	15,000
	TOTAL FUND REVENUES	15,000	15,000
EXPENDITURES			
Capital Assets			
8100	Land	200,000	200,000
	Total Capital Assets	200,000	200,000
	TOTAL EXPENDITURES	200,000	200,000
	Net Financial Impact	(185,000)	(185,000)

