

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, August 15, 2016 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 and make recommendation for approval of July 2016 financial statements.
3. Review PARS OPEB Trust Program statement for May and June 2016.
4. Review first Draft Final Budget for FY 2016-17.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is August 12, 2016.

MONTECITO FIRE PROTECTION DISTRICT



Kevin Taylor, Division Chief

Agenda Item #2

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
July 2016**

Payee	Description	Amount
<u>Fund 3650 - General</u>		
ADP Inc	ADP fees, 2 periods	504.69
Ameravant	Website hosting fee, 7/1-12/31/16	534.00
B&R Coatings	Power coating on Sta. 2 signs	269.00
Branch Out Tree Care LLC	Chipping Projects: Hot Springs	1,300.00
Branch Out Tree Care LLC	Special Project: Oak Creek Cyn dead tree removal	4,550.00
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	2,356.37
Department of Justice	LiveScan fingerprint screening (1)	49.00
Fire Agencies Insurance Risk Auth.	Property & liability insurance coverage, FY 16-17	25,661.93
Fire District Associations of CA	J.A. Powell: FDAC Conference - April 2015	295.00
Frontier	Phone services	1,266.00
Garet Blake	G. Blake Reimb: Flat tire repair, U91	210.84
Impulse Internet Services	Phone services, August	498.72
Informaco Emend Billing Service	IT support (billable), June	480.00
Informaco Emend Billing Service	IT support, July	4,600.00
Iron Mountain	Shredding service, monthly fee	72.60
Jordan Zeitsoff	J. Zeitsoff Reimb: Deer fire asgmt fuel	77.67
LAFCO	MFPD share of LAFCO's 16-17 Budget	11,561.00
Marborg Industries	Refuse disposal, Sta. 2	505.80
McCormix Corporation	Diesel fuel, 6/30/16	753.26
Montecito Water District	Water service	609.94
PERS Public Agency Coalition	PERS PAC: MFPD, 6/16-5/17	250.00
Price Postel & Parma	Legal services, June	5,607.00
Ready Refresh By Nestle	Bottled water	263.15
Ron Turley Associates Inc	Fleet software maintenance: FY 16-17	654.00
Sarah Bumanglag	S. Bumanglag ADP Payment: 7/1-7/31/16	4,982.50
SB County Auditor-Controller	FIN quarterly billing Q1, FY 16-17	3,400.75
SB County Sheriff Dept	Tri-Tech CAD maintenance: 4/1/16-3/31/17	23,278.00
Sintra Group	Pre-employment background check - 1 employee	911.25
Southern California Edison	Electricity service, Sta. 1 & 2	2,147.26
Special District Risk Mgmt Authority	Worker's comp insurance premium, FY 16-17	523,824.99
The Gas Company	Gas service	109.32
The Village Service Station	Gasoline charges, June	1,711.51
	Fund 3650 Total	<u>623,295.55</u>
<u>Fund 3651 - Pension Obligation</u>		
Union Bank	Principal payment (less credit), 7/15	389,999.64
Union Bank	Debt service interest expense, 7/15	13,108.00
	Fund 3651 Total	<u>403,107.64</u>
<u>Fund 3652 - Capital Outlay</u>		
SB County Auditor-Controller	Additional user tax	51.83
	Fund 3652 Total	<u>51.83</u>
<u>Fund 3653 - Land & Building</u>		
AMEC Foster Wheeler	Station 3 site identification, June	10,883.80
Price Postel & Parma	Legal services - Station 3, June	21,312.00
	Fund 3653 Total	<u>32,195.80</u>

Balance Sheet

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	6,641,431.11	35,698.52	2,773,626.45	3,903,503.18
0115 -- Treasury FMV Adjustment	17,772.21	0.00	0.00	17,772.21
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	12,417.96	0.00	0.00	12,417.96
0211 -- Prop Tax Impounds Receivable	82,969.00	0.00	0.00	82,969.00
0230 -- Accounts Receivable	265,326.00	0.00	24,230.00	241,096.00
0240 -- Interest Receivable	10,995.48	0.00	10,995.48	0.00
Total Assets	7,031,411.76	35,698.52	2,808,851.93	4,258,258.35
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,123,194.08	1,123,194.08	0.00
1015 -- EFT Payable	23,108.95	595,508.47	579,969.52	7,570.00
1020 -- Salaries & Benefits Payable	337,000.00	337,000.00	0.00	0.00
1210 -- Accounts Payable	12,850.40	1,702,894.60	1,700,633.70	10,589.50
1240 -- Accrued Expenses	91,234.00	91,234.00	0.00	0.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	24,703.04	24,703.04	0.00
Total Liabilities	467,193.35	3,874,534.19	3,428,500.34	21,159.50
Equity				
2120 -- Fund Balance-Restricted	17,772.21	0.00	0.00	17,772.21
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	5,345,946.20	2,981,282.57	654,163.01	3,018,826.64
Total Equity	6,564,218.41	2,981,282.57	654,163.01	4,237,098.85

Balance Sheet

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2016
Total Liabilities, Equity & Other Credits	7,031,411.76	6,855,816.76	4,082,663.35	4,258,258.35

Balance Sheet

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	198.05	403,108.29	403,107.64	198.70
0115 -- Treasury FMV Adjustment	0.53	0.00	0.00	0.53
0240 -- Interest Receivable	0.29	0.00	0.29	0.00
Total Assets	198.87	403,108.29	403,107.93	199.23
Liabilities, Equity & Other Credits				
Equity				
2120 -- Fund Balance-Restricted	0.53	0.00	0.00	0.53
2140 -- Fund Balance-Assigned	198.34	0.00	0.00	198.34
2200 -- Fund Balance-Residual	0.00	403,107.64	403,108.00	0.36
Total Equity	198.87	403,107.64	403,108.00	199.23
Total Liabilities, Equity & Other Credits	198.87	403,107.64	403,108.00	199.23

Balance Sheet

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,371,342.99	3,106.78	27,592.47	2,346,857.30
0115 -- Treasury FMV Adjustment	6,345.62	0.00	0.00	6,345.62
0240 -- Interest Receivable	3,106.78	0.00	3,106.78	0.00
Total Assets	2,380,795.39	3,106.78	30,699.25	2,353,202.92
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	27,540.64	27,540.64	0.00	0.00
Total Liabilities	27,540.64	27,540.64	0.00	0.00
Equity				
2120 -- Fund Balance-Restricted	6,345.62	0.00	0.00	6,345.62
2140 -- Fund Balance-Assigned	2,346,909.13	0.00	0.00	2,346,909.13
2200 -- Fund Balance-Residual	0.00	51.83	0.00	-51.83
Total Equity	2,353,254.75	51.83	0.00	2,353,202.92
Total Liabilities, Equity & Other Credits	2,380,795.39	27,592.47	0.00	2,353,202.92

Balance Sheet

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	4,527,103.85	6,612.58	10,883.80	4,522,832.63
0115 -- Treasury FMV Adjustment	12,114.35	0.00	0.00	12,114.35
0240 -- Interest Receivable	6,612.58	0.00	6,612.58	0.00
Total Assets	4,545,830.78	6,612.58	17,496.38	4,534,946.98
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	10,883.80	10,883.80	0.00
1210 -- Accounts Payable	0.00	10,883.80	32,195.80	21,312.00
1240 -- Accrued Expenses	32,286.00	32,286.00	0.00	0.00
Total Liabilities	32,286.00	54,053.60	43,079.60	21,312.00
Equity				
2120 -- Fund Balance-Restricted	12,114.35	0.00	0.00	12,114.35
2140 -- Fund Balance-Assigned	4,501,430.43	0.00	0.00	4,501,430.43
2200 -- Fund Balance-Residual	0.00	32,195.80	32,286.00	90.20
Total Equity	4,513,544.78	32,195.80	32,286.00	4,513,634.98
Total Liabilities, Equity & Other Credits	4,545,830.78	86,249.40	75,365.60	4,534,946.98

Financial Status

As of: 7/31/2016 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	7/31/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Revenues				
Charges for Services				
5105 -- Reimb for District Services	0.00	-0.26	-0.26	--
Charges for Services				
	0.00	-0.26	-0.26	--
Revenues				
	0.00	-0.26	-0.26	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	305,422.35	-305,422.35	--
6300 -- Overtime	0.00	2,602.04	-2,602.04	--
6301 -- Overtime - Reimbursable	0.00	25,976.19	-25,976.19	--
6310 -- Overtime - Constant Staffing	0.00	15,475.74	-15,475.74	--
6400 -- Retirement Contribution	0.00	724,314.08	-724,314.08	--
6550 -- FICA/Medicare	0.00	5,055.13	-5,055.13	--
6600 -- Health Insurance Contrib	0.00	243,100.09	-243,100.09	--
6900 -- Workers Compensation	0.00	523,824.99	-523,824.99	--
	0.00	1,845,770.61	-1,845,770.61	--
Salaries and Employee Benefits				
	0.00	1,764.72	-1,764.72	--
Services and Supplies				
7050 -- Communications	0.00	768.95	-768.95	--
7070 -- Household Supplies	0.00	25,661.93	-25,661.93	--
7090 -- Insurance	0.00	269.00	-269.00	--
7120 -- Equipment Maintenance	0.00	5,850.00	-5,850.00	--
7205 -- Fire Defense Zone	0.00	3,400.75	-3,400.75	--
7324 -- Audit and Accounting Fees	0.00	210.84	-210.84	--
7363 -- Equipment Maintenance	0.00	250.00	-250.00	--
7430 -- Memberships	0.00	72.60	-72.60	--
7450 -- Office Expense	0.00			--

Financial Status

As of: 7/31/2016 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	7/31/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
7460 -- Professional & Special Service	0.00	6,040.25	-6,040.25	--
7507 -- ADP Payroll Fees	0.00	504.69	-504.69	--
7510 -- Contractual Services	0.00	18,647.00	-18,647.00	--
7650 -- Special Departmental Expense	0.00	11,561.00	-11,561.00	--
7730 -- Transportation and Travel	0.00	295.00	-295.00	--
7731 -- Gasoline-Oil-Fuel	0.00	77.44	-77.44	--
7760 -- Utilities	0.00	2,866.52	-2,866.52	--
Services and Supplies	0.00	78,240.69	-78,240.69	--
Expenditures	0.00	1,924,011.30	-1,924,011.30	--
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	0.00	403,108.00	-403,108.00	--
Other Financing Uses	0.00	403,108.00	-403,108.00	--
Other Financing Sources & Uses	0.00	-403,108.00	-403,108.00	--
Montecito Fire Protection Dist	0.00	-2,327,119.56	-2,327,119.56	--

Financial Status

As of: 7/31/2016 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	7/31/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Expenditures				
Other Charges				
7830 -- Interest Expense	0.00	13,108.00	-13,108.00	--
Other Charges	0.00	13,108.00	-13,108.00	--
Expenditures	0.00	13,108.00	-13,108.00	--
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	0.00	403,108.00	403,108.00	--
Other Financing Sources	0.00	403,108.00	403,108.00	--
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	0.00	389,999.64	-389,999.64	--
Other Financing Uses	0.00	389,999.64	-389,999.64	--
Other Financing Sources & Uses	0.00	13,108.36	13,108.36	--
Montecito Fire Pension Oblig	0.00	0.36	0.36	--

Financial Status

As of: 7/31/2016 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	7/31/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8300 -- Equipment	0.00	51.83	-51.83	--
Capital Assets	0.00	51.83	-51.83	--
Expenditures	0.00	51.83	-51.83	--
Montecito Fire Cap Outlay Res	0.00	-51.83	-51.83	--

Financial Status

As of: 7/31/2016 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	7/31/2016 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8100 -- Land	0.00	-90.20	90.20	--
Capital Assets	0.00	-90.20	90.20	--
Expenditures	0.00	-90.20	90.20	--
Montecito Fire Land & Building	0.00	90.20	90.20	--
Net Financial Impact	0.00	-2,327,080.83	-2,327,080.83	--

Financial Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LinelItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	22,257.20	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	-486.36	0.00
3020 -- Property Tax-Current Unsecd	0.00	-297.88	0.00
3040 -- Property Tax-Prior Secured	-102.20	119.31	0.00
3050 -- Property Tax-Prior Unsecured	0.00	56.05	0.00
3054 -- Supplemental Pty Tax-Current	16,261.83	0.00	0.00
3056 -- Supplemental Pty Tax-Prior	-2,580.20	0.00	0.00
Taxes	13,579.43	21,648.32	0.00
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	0.00	0.00	0.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	0.00	0.00	0.00
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	0.00	0.00
Charges for Services			
5105 -- Reimb for District Services	0.00	-24,045.00	-0.26
Charges for Services	0.00	-24,045.00	-0.26

Financial Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LinelItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	33.20	0.00	0.00
Miscellaneous Revenue	33.20	0.00	0.00
Revenues	13,612.63	-2,396.68	-0.26
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	238,912.52	251,071.44	305,422.35
6300 -- Overtime	20,950.64	-24,929.21	2,602.04
6301 -- Overtime - Reimbursable	0.00	25,051.42	25,976.19
6310 -- Overtime - Constant Staffing	0.00	16,672.63	15,475.74
6400 -- Retirement Contribution	75,462.46	611,736.49	724,314.08
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	3,727.41	4,136.44	5,055.13
6600 -- Health Insurance Contrib	187,213.94	210,506.12	243,100.09
6700 -- Unemployment Ins Contribution	0.00	4.60	0.00
6900 -- Workers Compensation	94,078.74	523,394.55	523,824.99
Salaries and Employee Benefits	620,345.71	1,617,644.48	1,845,770.61
Services and Supplies			
7030 -- Clothing and Personal	0.00	2.48	0.00
7050 -- Communications	6,059.15	6,501.85	1,764.72
7060 -- Food	0.00	0.00	0.00
7070 -- Household Supplies	746.60	828.68	768.95
7090 -- Insurance	29,302.00	27,333.00	25,661.93
7120 -- Equipment Maintenance	2,255.44	-37.00	269.00
7200 -- Structure & Ground Maintenance	500.00	1,436.05	0.00
7205 -- Fire Defense Zone	0.00	0.00	5,850.00

Financial Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LinelItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	3,648.00	0.00	3,400.75
7348 -- Instruments & Equip. < \$5000	0.00	-1,830.00	0.00
7363 -- Equipment Maintenance	0.00	53.03	210.84
7400 -- Medical, Dental and Lab	0.00	94.55	0.00
7430 -- Memberships	940.00	1,040.00	250.00
7450 -- Office Expense	698.98	787.93	72.60
7460 -- Professional & Special Service	3,339.00	199.50	6,040.25
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	0.00	279.35	504.69
7510 -- Contractual Services	23,377.77	19,271.74	18,647.00
7530 -- Publications & Legal Notices	54.60	0.00	0.00
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	825.00	911.55	0.00
7630 -- Small Tools & Instruments	0.00	0.00	0.00
7650 -- Special Departmental Expense	121.05	10,969.45	11,561.00
7671 -- Special Projects	486.00	869.21	0.00
7730 -- Transportation and Travel	0.00	0.00	295.00
7731 -- Gasoline-Oil-Fuel	0.00	-180.53	77.44
7732 -- Training	1,210.50	683.50	0.00
7760 -- Utilities	2,912.16	2,917.21	2,866.52
Services and Supplies	76,476.25	72,131.55	78,240.69
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00
Capital Assets			
8300 -- Equipment	17,861.44	0.00	0.00

Financial Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual
Capital Assets	17,861.44	0.00	0.00
Expenditures	714,683.40	1,689,776.03	1,924,011.30
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	379,313.00	392,812.00	403,108.00
Other Financing Uses	379,313.00	392,812.00	403,108.00
Other Financing Sources & Uses	-379,313.00	-392,812.00	-403,108.00
Changes to Fund Balances			
Decrease to Nonspendables			
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Decrease to Nonspendables	0.00	0.00	0.00
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-1,080,383.77	-2,084,984.71	-2,327,119.56
Net Financial Impact	-1,080,383.77	-2,084,984.71	-2,327,119.56

Financial Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LinelItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual
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Expenditure Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/29/2016 Month-To-Date Actual	3/31/2016 Month-To-Date Actual	4/30/2016 Month-To-Date Actual	5/31/2016 Month-To-Date Actual	6/30/2016 Month-To-Date Actual	7/31/2016 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	529,678.94	545,623.05	829,382.05	219,547.68	847,768.39	305,422.35
6300 -- Overtime	6,292.50	4,360.07	3,881.57	15,808.42	43,134.37	2,602.04
6301 -- Overtime - Reimbursable	26,340.22	0.00	0.00	0.00	111,525.56	25,976.19
6310 -- Overtime - Constant Staffing	45,212.71	50,934.46	13,944.44	81,613.22	117,402.86	15,475.74
6400 -- Retirement Contribution	122,322.61	119,588.54	178,650.79	60,111.13	193,296.96	724,314.08
6475 -- Retiree Medical OPEB	0.00	823,478.00	0.00	0.00	823,478.00	0.00
6550 -- FICA/Medicare	8,430.90	8,544.94	12,445.68	4,061.03	15,741.53	5,055.13
6600 -- Health Insurance Contrib	119,912.92	124,607.22	121,636.19	121,531.46	16,828.60	243,100.09
6700 -- Unemployment Ins Contribution	375.08	192.03	106.75	0.00	549.53	0.00
6900 -- Workers Compensation	0.00	-18,704.30	0.00	0.00	0.00	523,824.99
Total Salaries and Employee Benefits	858,565.88	1,658,624.01	1,160,047.47	502,672.94	2,169,725.80	1,845,770.61
Services and Supplies						
7030 -- Clothing and Personal	3,356.80	171.00	685.46	4,085.10	5,253.43	0.00
7050 -- Communications	6,547.92	5,948.79	4,130.03	12,298.20	7,012.32	1,764.72
7060 -- Food	0.00	-13.00	0.00	0.00	668.79	0.00
7070 -- Household Supplies	2,350.38	2,932.22	379.82	2,801.58	9,703.14	768.95
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	25,661.93
7120 -- Equipment Maintenance	2,909.93	5,631.88	2,325.99	1,888.00	3,523.29	269.00
7200 -- Structure & Ground Maintenance	728.00	6,875.78	1,791.85	1,358.00	2,955.07	0.00
7205 -- Fire Defense Zone	7,063.18	14,661.70	16,198.75	17,050.52	32,209.89	5,850.00
7322 -- Consulting & Mgmt Fees	0.00	847.90	0.00	0.00	1,114.20	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	3,661.75	777.00	0.00	3,400.75
7348 -- Instruments & Equip. < \$5000	0.00	35,985.54	5,572.80	18,542.94	10,940.01	0.00
7363 -- Equipment Maintenance	5,460.92	5,045.60	3,266.63	10,857.77	1,034.22	210.84
7400 -- Medical, Dental and Lab	3,156.27	0.00	0.00	3,629.60	5,904.05	0.00
7430 -- Memberships	0.00	0.00	856.00	573.60	46.40	250.00

Expenditure Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/29/2016 Month-To-Date Actual	3/31/2016 Month-To-Date Actual	4/30/2016 Month-To-Date Actual	5/31/2016 Month-To-Date Actual	6/30/2016 Month-To-Date Actual	7/31/2016 Month-To-Date Actual
7450 -- Office Expense	1,836.93	-34,470.07	1,372.47	18,732.46	15,839.66	72.60
7460 -- Professional & Special Service	35,452.50	39,504.30	18,038.00	37,069.19	22,991.50	6,040.25
7507 -- ADP Payroll Fees	580.53	1,021.65	466.32	470.43	525.52	504.69
7510 -- Contractual Services	227.94	2,448.44	88.93	2,614.92	11,611.75	18,647.00
7530 -- Publications & Legal Notices	66.00	0.00	0.00	0.00	0.00	0.00
7546 -- Administrative Expense	0.00	0.00	201,070.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	919.92	0.00	0.00	919.92	0.00	0.00
7630 -- Small Tools & Instruments	819.53	1,010.67	1,015.40	3,069.04	1,157.99	0.00
7650 -- Special Departmental Expense	235.54	2,340.42	16.19	1,099.94	11,520.50	11,561.00
7671 -- Special Projects	0.00	0.00	0.00	3,327.50	1,360.72	0.00
7730 -- Transportation and Travel	1,583.72	637.25	597.43	4,307.07	6,678.75	295.00
7731 -- Gasoline-Oil-Fuel	2,003.26	3,064.17	1,771.52	4,897.39	9,695.96	77.44
7732 -- Training	16,110.07	7,090.78	11,956.40	12,056.07	19,224.58	0.00
7760 -- Utilities	2,646.53	6,285.35	546.80	3,846.75	2,554.12	2,866.52
Total Services and Supplies	94,055.87	107,020.37	275,808.54	166,272.99	183,525.86	78,240.69
Other Charges						
7860 -- Contrib To Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Charges	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets						
8300 -- Equipment	0.00	0.00	0.00	0.00	74,792.81	0.00
Total Capital Assets	0.00	0.00	0.00	0.00	74,792.81	0.00
Total Expenditures	952,621.75	1,765,644.38	1,435,856.01	668,945.93	2,428,044.47	1,924,011.30
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	270,000.00	403,108.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	270,000.00	403,108.00

Expenditure Trend

As of: 7/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/29/2016 Month-To-Date Actual	3/31/2016 Month-To-Date Actual	4/30/2016 Month-To-Date Actual	5/31/2016 Month-To-Date Actual	6/30/2016 Month-To-Date Actual	7/31/2016 Month-To-Date Actual
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	270,000.00	403,108.00
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	7,732.00	0.00	0.00	10,040.21	0.00
Total Changes to Restricted	0.00	7,732.00	0.00	0.00	10,040.21	0.00
Total Changes to Fund Balances	0.00	7,732.00	0.00	0.00	10,040.21	0.00
Total Montecito Fire Protection Dist	952,621.75	1,773,376.38	1,435,856.01	668,945.93	2,708,084.68	2,327,119.30
Total Report	952,621.75	1,773,376.38	1,435,856.01	668,945.93	2,708,084.68	2,327,119.30



PRICE, POSTEL & PARMA LLP
Counsellors at Law

P.O. Box 99
 Santa Barbara, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

July 7, 2016
 File: 12611
 Invoice #: 131643
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: Election Of Dir/Stmnt Of Facts	\$1,008.00
Our File Number: 12611-00006	
RE: Ordinances	\$2,551.50
Our File Number: 12611-00022	
RE: Station Three	\$21,312.00 Fund 3653
Our File Number: 12611-00059	
RE: Board Mtgs	\$2,047.50
Our File Number: 12611-00061	

Total Current Fees & Costs	\$26,919.00
* * * * *	-21,312.00 Fund 3653
	5,607.00 Fund 3650

SUMMARY OF CURRENT BILLING

Current Fees	\$26,919.00
Current Disbursements	\$0.00
 Total Current Fees & Costs	 \$26,919.00

SUMMARY OF PAST DUE BALANCES

Previous Balance	\$2,992.50
Payments - Thank You	\$2,992.50
TOTAL PAST DUE	\$0.00
 TOTAL BALANCE DUE	 \$26,919.00

**MONTECITO FIRE PROTECTION DISTRICT
FIRE ASSIGNMENTS BILLING DETAIL
FY 2015-16**

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
Parkhill Fire, CA-SLU-006113		06/20-06/23/15	09/29/15	Cal-OES	\$ 1,037.07	12/14/15	\$ 1,037.07
Mesa Fire, CA-SBC-007898	2015108	06/29-06/30/15	09/29/15	Cal-OES	3,017.51	12/28/15	3,017.51
Lake Fire (E391 & 921), CA-BDF-007894	2015194	07/01-07/03/15	11/30/15	Cal-OES	2,315.59	03/16/16	2,315.59
Lake Fire (932), CA-BDF-007894	2015-17	06/25-07/06/15	10/15/15	USFS	19,227.21	11/18/15	19,227.21
Chorro Fire, CA-LPF-002288	2015-18	08/03-08/06/15	10/15/15	USFS	19,806.16	02/17/16	19,806.16
Mad River Complex, CA-SRF-001433	2015-19	08/02-08/19/15	10/15/15	USFS	28,930.21	02/17/16	28,930.21
Lowell Fire, CA-NEU-017851	20153313	07/26-07/30/15	10/12/15	Cal-OES	46,996.05	12/14/15	46,996.05
CNR Support, CA-CNR-000022	20153454	08/07-08/10/15	10/23/15	Cal-OES	19,391.22	12/28/15	19,391.22
White Fire, CA-SBC-009320	20153603	08/01-08/02/15	10/28/15	Cal-OES	4,058.52	12/28/15	4,058.52
Mad River Complex, CA-SRF-001433	20154095	08/05-08/21/15	11/18/15	USFS	32,622.31	02/05/16	32,622.31
River Complex, CA-SHF-002066	20154054	08/06-08/24/15	11/18/15	USFS	200,562.30	03/04/16	200,562.30
Rocky Fire, CA-LNU-006984	20153812	07/30-08/11/15	11/09/15	Cal-OES	116,362.67	03/01/16	116,362.67
36 Fire, CA-TGU-006675	20154005	08/08-08/10/15	11/16/15	Cal-OES	25,656.88	03/01/16	25,656.88
Jerusalem Fire, CA-LNU-007410	20154367	08/11-08/16/15	11/21/15	Cal-OES	10,927.14	03/01/16	10,927.14
Rough Fire, CA-SNF-001746	20154208	08/22-09/06/15	11/19/15	USFS	221,591.66	02/19/16	221,591.66
ONC Staging, CA-ONC-000005	2015-22	08/06-08/11/15	12/02/15	USFS	28,535.49	02/17/16	28,535.49
Gasquet Complex (921), CA-SRF-001488	2015-23	08/15-09/02/15	12/02/15	USFS	30,772.33	02/17/16	30,772.33
LPNF - Fire Support, CA-LPF-000004	2015-24	8/29/2015	12/02/15	USFS	799.94	02/17/16	799.94
Cuesta Fire, CA-SLU-008555	20154658	08/18-08/27/15	12/02/15	Cal-OES	29,628.07	03/01/16	29,628.07
Fork Complex, CA-SHF-002067	20154773	08/10-08/20/15	12/04/15	USFS	144,153.71	03/16/16	144,153.71
Gasquet Complex, CA-SRF-001488 (PIO)	20154597	08/30-09/14/15	12/02/15	USFS	39,221.56	03/10/16	39,221.56
Gasquet Complex, CA-SRF-001488 (900)	20154568	08/30-09/14/15	12/08/15	USFS	67,689.24	03/15/16	67,689.24
Butte Fire, CA-AEU-024918	20155830	09/10-09/21/15	01/17/16	Cal-OES	157,871.59	03/18/16	157,871.59
Valley Fire, CA-LNU-008670	20155430	09/16-09/17/15	01/29/16	Cal-OES	8,822.90	03/18/16	8,822.90
Gibraltar Fire, CA-LPF-003471	2016-02	10/29-10/30/15	02/22/16	USFS	42,569.09	03/24/16	42,569.09
Solimar Fire, CA-VNC-089187	20156173	12/26-12/27/15	02/09/16	Cal-OES	14,521.02	04/05/16	14,521.02
Coleman Fire, CA-LPF-001504		06/05-06/10/16		USFS	20,911.31		
Sherpa Fire, CA-LPF-001643		06/15-06/27/16		USFS	195,509.23		
Erskine Fire, CA-CND-001415		06/24-06/30/16		Cal-OES	24,676.13		
					\$ 1,558,184.11		\$ 1,317,087.43

Agenda Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust ProgramMonthly Account Report for the Period
5/1/2016 to 5/31/2016Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 5/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 5/31/2016
Employer Contribution	\$8,351,877.88	\$0.00	\$66,595.80	\$3,358.79	\$0.00	\$0.00	\$8,415,114.89
Totals	\$8,351,877.88	\$0.00	\$66,595.80	\$3,358.79	\$0.00	\$0.00	\$8,415,114.89

Investment Selection

Balanced HighMark PLUS

Investment Objective

The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
0.80%	6.71%	-1.60%	4.60%	5.20%	-	1/19/2010

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust ProgramMonthly Account Report for the Period
6/1/2016 to 6/30/2016Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 6/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2016
Employer Contribution	\$8,415,114.89	\$823,478.00	\$12,223.83	\$3,430.12	\$0.00	\$0.00	\$9,247,386.60
Totals	\$8,415,114.89	\$823,478.00	\$12,223.83	\$3,430.12	\$0.00	\$0.00	\$9,247,386.60

Investment Selection

Balanced HighMark PLUS

Investment Objective

The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
0.15%	1.92%	-0.35%	5.24%	5.44%	-	1/19/2010

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program**Annual Account Report for the Period**
7/1/2015 to 6/30/2016Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 7/1/2015	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2016
Employer Contribution	\$5,946,090.75	\$3,293,912.00	\$41,746.60	\$34,362.75	\$0.00	\$0.00	\$9,247,386.60
Totals	\$5,946,090.75	\$3,293,912.00	\$41,746.60	\$34,362.75	\$0.00	\$0.00	\$9,247,386.60

Investment Selection

Balanced HighMark PLUS

Investment Objective

The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
0.15%	1.92%	-0.35%	5.24%	5.44%	-	1/19/2010

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

**MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program Summary**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
July 2015	5,946,090.75	-	59,226.40	2,526.68	6,002,790.47	1.00%
August 2015	6,002,790.47	-	(230,263.70)	2,834.40	5,769,692.37	-3.84%
September 2015	5,769,692.37	823,478.00	(133,911.00)	2,617.19	6,456,642.18	-2.32%
October 2015	6,456,642.18	-	289,002.82	1,345.13	6,744,299.87	4.48%
November 2015	6,744,299.87	-	5,994.60	4,289.81	6,746,004.66	0.09%
December 2015	6,746,004.66	823,478.00	(116,567.47)	1,566.71	7,451,348.48	-1.73%
January 2016	7,451,348.48	-	(280,529.51)	2,957.78	7,167,861.19	-3.76%
February 2016	7,167,861.19	-	(54,840.31)	4,596.51	7,108,424.37	-0.77%
March 2016	7,108,424.37	823,478.00	345,615.19	3,115.80	8,274,401.76	4.86%
April 2016	8,274,401.76	-	79,199.95	1,723.83	8,351,877.88	0.96%
May 2016	8,351,877.88	-	66,595.80	3,358.79	8,415,114.89	0.80%
June 2016	8,415,114.89	823,478.00	12,223.83	3,430.12	9,247,386.60	0.15%
Total		3,293,912.00	41,746.60	34,362.75		

Agenda Item #4



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee
Prepared by: Chief Hickman and Araceli Gil, District Accountant
Date: August 12, 2016
Topic: Draft Final Budget for Fiscal Year 2016-17

Summary

The following report reviews the changes made to the draft Final Budget in comparison to the Board-approved Preliminary Budget for fiscal year 2016-17.

Background

In the Preliminary Budget, a 2.89% revenue growth was applied to Secured and Prior Secured Property Tax line items. In August, the Auditor-Controller's office provided a more accurate estimate of the assessed value increase in property tax revenue of 4.68% for fiscal year 2016-17. Therefore, this draft of the Final Budget has been updated to account for the increase in revenue and the allocation of that income to various expenditure accounts.

Discussion

Changes made to the draft Final Budget are shown red.

Revenue (Fund 3650 Pg. 1)

Revenue and funding sources are an estimated \$377,000 more than the Preliminary Budget.

Expenditures – Salaries & Employee Benefits (Fund 3650 Pg. 2)

The Salaries and Employees Benefits section was updated with the new salary and health insurance contribution rates approved in the MOUs effective July 1, 2016.

Expenditures – Services & Supplies (Fund 3650 Pg. 2)

The total budget for Services & Supplies increased by \$153,000 to fund additional projects and equipment listed as detailed line items.

Expenditures – Capital Assets (Fund 3650 Pg. 4)

8300 Capital Assets – The total budget for Capital Assets increased by \$97,000 to fund additional projects and equipment (over \$5,000).

Conclusion

After Finance Committee review, changes and recommendations will be presented to the Board of Directors on August 22, 2016.

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2016-17	Prelim. Budget FY 2016-17	Actual FY 2015-16
REVENUES				
Taxes				
3010	Property Tax - Secured (4.68%)	15,056,760	14,857,275	14,383,606
3011	Property Tax - Unitary	131,405	116,925	131,406
3015	Property Tax - Escapes Secured	(28,480)	(38,260)	(27,206)
3020	Property Tax - Unsecured	649,510	637,805	669,596
3040	Property Tax - Prior Secured	29,655	-	28,328
3050	Property Tax - Prior Unsecured	18,065	-	18,063
3054	Supplemental Property Tax - Current	293,350	214,150	308,787
3056	Supplemental Property Tax - Prior	-	-	4,405
	Total Taxes Revenue	16,150,265	15,787,895	15,516,985
Use of Money and Property				
3380	Interest Income	22,835	7,685	26,862
3381	Unrealized Gain/Loss Invstmnts (County)	-	-	14,907
3409	Rental Property Income	52,260	51,660	52,260
	Total Use of Money and Property	75,095	59,345	94,029
Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmt)	325,000	325,000	450,311
4220	Homeowners Property Tax Relief	82,975	84,365	82,974
	Total Intergovernmental Revenue - State	407,975	409,365	533,285
Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmt)	130,000	130,000	1,107,872
	Total Intergovernmental Revenue - Federal	130,000	130,000	1,107,872
Charges for Services				
5105	Reimbursement for District Services	185,995	185,600	183,407
	AMR First Response Payment	98,355	97,965	-
	CSFD Dispatch Services	87,640	87,635	-
	Total Charges for Services	185,995	185,600	183,407
Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	6,000	5,860	7,741
	Westmont Payment	4,400	4,260	-
	Other	1,600	1,600	-
	Total Miscellaneous Revenue	6,000	5,860	7,741
	TOTAL GENERAL FUND REVENUES	16,955,330	16,578,065	17,443,319

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2016-17</u>	<u>Prelim. Budget FY 2016-17</u>	<u>Actual FY 2015-16</u>
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	7,369,515	6,718,100	6,664,257
	Salaries	7,018,465	6,667,050	
	Auxiliary	20,000	20,000	
	Directors fees	31,050	31,050	
	Vacation Redemption Program	150,000		
	Vacation Deferred Comp Program	150,000		
6300	Overtime	125,000	125,000	110,750
6301	Overtime - Reimbursable	455,000	455,000	802,680
6310	Overtime - Constant Staffing	750,000	750,000	706,864
6400	Retirement Contributions	2,203,417	2,247,715	2,055,135
6475	Retiree Medical OPEB	-	-	3,293,912
6550	FICA/Medicare	101,949	96,890	112,634
6600	Insurance Contributions	1,635,805	1,573,805	1,411,518
	Health Insurance	1,407,955	1,320,000	
	Dental Insurance	179,490	199,585	
	Vision Insurance	35,695	40,176	
	Life Insurance	8,665	10,044	
	Employee Assistance Program	1,500	1,500	
	Flexible Spending Account Admin.	2,500	2,500	
6700	Unemployment Insurance	11,555	8,130	8,795
6900	Workers Compensation Insurance	525,000	525,000	432,984
	Total Salaries & Employee Benefits	13,177,240	12,499,640	15,599,529
Services & Supplies				
7030	Clothing and PPE	102,950	64,950	16,241
	Operational	12,000	12,000	
	Turnout sets	70,000	35,000	
	Active shooter helmets/armor (14)	17,000	14,000	
	Wildland helmets (30)	2,500	2,500	
	SCBA tags	1,000	1,000	
	Investigator uniform shirts/patches	450	450	
7050	Communications	109,800	127,900	86,030
	Operational	96,000	87,500	
	SB County IT Services	4,800	4,800	
	Cell phone upgrades	3,500	3,500	
	Phone system replacement	5,500	5,500	
	MDC iPads for engines/vehicles	-	26,600	
7060	Food	2,500	2,500	1,034

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2016-17	Prelim. Budget FY 2016-17	Actual FY 2015-16
7070	Household Supplies	32,500	32,500	32,072
	Operational	26,000	26,000	
	Dining chairs repairs	2,600	2,600	
	Gas outdoor grills (2)	3,500	3,500	
	Dispatch dorm refrigerator	400	400	
7090	Insurance: Liability/Auto/Prop.	31,000	31,000	27,333
7120	Equipment Maintenance	35,000	35,000	24,089
7200	Structure and Ground Maintenance	32,050	32,050	34,203
	Operational	26,550	26,550	
	Rental property	5,500	5,500	
7205	Fire Defense Zone (Hazard Mitigation)	268,000	268,000	128,963
7322	Consulting and Management Fees	3,350	3,100	3,343
7324	Audit and Accounting Fees	23,250	23,250	22,922
7348	Instruments & Equip. < \$5,000	97,575	45,575	72,249
	Hose equipment and maintenance	6,000	6,000	
	UHF & VHF mobile radios (2)	5,775	5,775	
	Rope rescue equipment	16,300	6,300	
	Wireless command headsets (4)	12,500	12,500	
	MDCs/modems for engines	34,000	15,000	
	TriTech CAD connectivity upgrades	22,000		
	Digital camera (fire investigations)	1,000		
7363	Equipment Maintenance (Vehicles)	60,200	60,200	64,370
	Operational	58,000	58,000	
	Seats for E391 (2)	2,200	2,200	
7400	Medical & First Aid Supplies	44,800	44,800	44,433
	Operational	18,750	18,750	
	Lifepak maintenance service	5,250	5,250	
	Airway manikin	7,350	7,350	
	AED Supplies	1,950	1,950	
	Cardia monitor modems	9,200	9,200	
	Lifepak batteries/chargers	2,300	2,300	
7430	Memberships	9,500	9,500	8,797
7450	Office Expense	27,500	20,000	48,665
	Operational	27,500	20,000	
7460	Professional and Special Services	311,750	284,750	262,164
	Operational	231,750	256,750	
	Marketing/public relations	80,000	28,000	
7507	ADP Payroll Fees	7,500	7,500	6,621
7510	Contractual Services	57,000	51,000	42,885
7530	Publications & Legal Notices	3,000	3,000	2,374
7546	Administrative Tax Expense	200,000	200,000	201,070
7580	Rents & Leases (Gibraltar)	4,400	4,400	3,663

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2016-17</u>	<u>Prelim. Budget FY 2016-17</u>	<u>Actual FY 2015-16</u>
7630	Small Tools & Instruments	9,600	9,600	12,053
	Operational	6,000	6,000	
	HazMat team equipment	3,000	3,000	
	Fire investigator helmet lights (4)	600	600	
7650	Special District Expense	82,000	42,000	44,852
	Operational (permits, fees, other)	17,500	17,500	
	LAFCO	13,000	13,000	
	Election expenses (Directors)	9,000	9,000	
	Promotion/new hire expenses	2,500	2,500	
	HEARO Radio program	10,000	-	
	Centennial Anniversary	30,000		
7671	Special Projects	18,500	18,500	9,871
	Public Education materials	7,500	7,500	
	Pre-hazard abatement brochure	6,000	6,000	
	Evacuation drill expenses	5,000	5,000	
7730	Transportation and Travel	25,000	25,000	27,596
7731	Gasoline/Oil/Fuel	63,000	63,000	52,052
7732	Training	87,750	87,750	92,483
	Operational	85,000	85,000	
	Paramedic training	2,750	2,750	
7760	Utilities	48,000	48,000	40,142
	Operational	43,000	-	-
	Rental housing utilities	5,000	-	-
	Total Services & Supplies	1,797,475	1,644,825	1,412,570
Other Charges				
7860	Contributions to Other Agencies (STB)	-	-	25,000
	Total Other Charges	-	-	25,000
Capital Assets				
8300	Equipment	403,100	306,600	85,193
	Dispatch radio system	190,000	190,000	
	VHF/UHF portable radios	16,600	-	-
	Wet barrel hydrants replacement	30,000	-	-
	Dept. Ops. Center tech. upgrade	50,000	-	-
	LifePak cardiac monitor	33,000	-	-
	Auto extrication tools	83,500	-	-
	Total Capital Assets	403,100	306,600	85,193
	TOTAL EXPENDITURES	15,377,815	14,451,065	17,122,292

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2016-17</u>	<u>Prelim. Budget FY 2016-17</u>	<u>Actual FY 2015-16</u>
OTHER FINANCING USES				
Other Financing Sources				
5910	Transfer from Land & Building Fund (3653)	-	-	2,459,473
5919	Sale of Capital Assets	-	-	32,214
	Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>2,491,687</u>
Other Financing Uses				
7901	Transfer To Pension Obligation Fund (3651)	456,000	456,000	795,530
7901	Transfer To Capital Outlay Fund (3652)	352,000	352,000	270,000
7901	Transfer To Land & Building Fund (3653)	<u>834,000</u>	<u>834,000</u>	<u>-</u>
	Total Other Financing Uses	<u>1,642,000</u>	<u>1,642,000</u>	<u>1,065,530</u>
	Other Financing Sources & Uses	<u>(1,642,000)</u>	<u>(1,642,000)</u>	<u>1,426,157</u>
	Restricted: Unrealized Gains (County)	<u>-</u>	<u>-</u>	<u>14,907</u>
	Net Financial Impact	<u>(64,485)</u>	<u>485,000</u>	<u>1,732,277</u>
Fund 3650 Fund Balance Detail				
	Reserves: Catastrophic	2,243,000		1,200,000
	Reserves: Economic Uncertainties	3,430,000		-
	Fund Balance - Restricted (County)	17,772		17,772
	Fund Balance - Unrestricted Residual	873,448		3,614,171
	Net Financial Impact (Unrestricted Residual)	<u>(64,485)</u>		<u>1,732,277</u>
	Projected Ending Fund Balance at 6/30/2017	6,499,735		6,564,220

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3651 - PENSION OBLIGATION FUND				
Account	Line Item Description	Final Budget FY 2016-17	Prelim. Budget FY 2016-17	Actual FY 2015-16
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	456,000	456,000	795,530
	TOTAL FUND REVENUES	456,000	456,000	795,530
EXPENDITURES				
Services & Supplies				
7460	Administration Fee	3,500	3,500	2,960
7830	Interest Expense	17,402	17,402	51,573
	Total Services & Supplies	20,902	20,902	54,533
OTHER FINANCING USES				
7910	Long Term Debt Principal Repayment	435,000	435,000	740,996
	Other Financing Uses	435,000	435,000	740,996
	TOTAL EXPENDITURES & TRANSFERS	455,902	455,902	795,529
	Net Financial Impact	98	98	1
Fund 3651 Equity				
	Beginning Fund Balance at 7/1/2016	181		180
	Net Financial Impact	98		1
	Projected Ending Fund Balance at 6/30/2017	279		181

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3652 - CAPITAL OUTLAY FUND				
Account	Line Item Description	Final Budget FY 2016-17	Prelim. Budget FY 2016-17	Actual FY 2015-16
REVENUES				
Use of Money and Property				
3380	Interest Income	10,000	10,000	10,284
	Total Use of Money and Property	10,000	10,000	10,284
Financing Sources				
5910	Transfer from General Fund (3650)	352,000	352,000	270,000
	Total Financing Sources	352,000	352,000	270,000
Other Financing Sources				
5919	Sale of Capital Assets	-	-	-
	Total Other Financing Sources	-	-	-
	TOTAL FUND REVENUES	362,000	362,000	280,284
EXPENDITURES				
Services & Supplies				
7363	Equipment Maintenance (Vehicles)	-	-	19,116
	Total Services & Supplies	-	-	19,116
Capital Assets				
8300	Apparatus (Engine 91 - Type 1)	-	615,000	-
	Breathing Air Compressor (Pre-funded)	60,000	60,000	-
	Total Capital Assets	60,000	675,000	302,902
	TOTAL EXPENDITURES	60,000	675,000	322,018
	Net Financial Impact	302,000	(313,000)	(41,734)
Fund 3652 Equity				
	Beginning Fund Balance at 7/1/2016	2,344,649		2,386,383
	Net Financial Impact	302,000		(41,734)
	Projected Ending Fund Balance at 6/30/2016	2,646,649		2,344,649

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2016-17**

FUND 3653 - LAND AND BUILDING FUND				
Account	Line Item Description	Final Budget FY 2016-17	Prelim. Budget FY 2016-17	Actual FY 2015-16
REVENUES				
Use of Money and Property				
3380	Interest Income	15,000	15,000	24,053
	Total Use of Money and Property	15,000	15,000	24,053
Financing Sources				
5910	Transfer from General Fund (3650)	834,000	834,000	-
	Total Financing Sources	834,000	834,000	-
	TOTAL FUND REVENUES	849,000	849,000	24,053
EXPENDITURES				
Services & Supplies				
7700	Projects < \$100,000	-	-	100,613
	Total Services & Supplies	-	-	100,613
Capital Assets				
8100	Land	200,000	100,000	32,286
8700	Construction in Progress (Account deleted)	-	100,000	19,853
	Total Capital Assets	200,000	200,000	52,139
OTHER FINANCING USES				
7901	Transfer To General Fund (3650)	-	-	2,459,473
	Total Financing Uses	-	-	2,459,473
	TOTAL EXPENDITURES & TRANSFERS	200,000	200,000	2,612,225
	Net Financial Impact	649,000	649,000	(2,588,172)
Fund 3653 Equity				
	Est. Beginning Fund Balance at 7/1/2016	4,494,580		7,082,752
	Net Financial Impact	649,000		(2,588,172)
	Projected Ending Fund Balance at 6/30/2017	5,143,580		4,494,580

