

MONTECITO FIRE PROTECTION DISTRICT**Finance Committee Meeting Agenda**

Thursday, June 16, 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 April and May 2016 financial statements.
3. Review PARS OPEB Trust Program statement for March and April 2016.
4. Review and make recommendation for adoption of Resolution 2016-03, Amending Final Budget for FY 2015-16.
5. Review and make recommendation for adoption of Resolution 2016-04, Adoption of the Preliminary Budget for the Fiscal Year 2016-17.
6. Review the long-term budget for fiscal years 2017-2021.
7. Fire Chief's Report.
8. Requests for items to be included in the next Finance Committee Meeting.
9. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is June 13, 2016.

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.

June 16, 2016

Agenda Item #2

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
April 30, 2016

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 4/1/16	3,807,023.99	191.42	2,130,778.31	4,531,880.96	10,458,176.19
Income:					
Tax Revenue	6,159,975.56	-	-	-	6,159,975.56
Interest income	7,771.32	6.63	3,142.71	6,541.89	17,462.55
Other:					
Gasquet Complex reimbursement	2,314.90	-	-	-	2,314.90
	<u>6,170,061.78</u>	<u>6.63</u>	<u>3,142.71</u>	<u>6,541.89</u>	<u>6,179,753.01</u>
Expenses:					
Warrants and Claims	(284,921.31)	-	-	(3,969.00)	(288,890.31)
Payroll	(832,871.49)	-	-	-	(832,871.49)
Other:					
Reimbursed expenses*	-	-	-	-	-
	<u>(1,117,792.80)</u>	<u>-</u>	<u>-</u>	<u>(3,969.00)</u>	<u>(1,121,761.80)</u>
Cash Balance at 4/30/16	<u>8,859,292.97</u>	<u>198.05</u>	<u>2,133,921.02</u>	<u>4,534,453.85</u>	<u>15,516,167.40</u>
Cash in Treasury per Balance Sheet	<u>9,063,146.11</u>	<u>198.05</u>	<u>2,133,921.02</u>	<u>4,538,422.85</u>	<u>15,735,688.03</u>
Difference	203,853.14	-	-	3,969.00	207,822.14
Reconciliation:					
Outstanding payroll payments					
Delta Dental	14,331.58	-	-	-	14,331.58
Vision Service Plan	2,906.80	-	-	-	2,906.80
Mass Mutual contributions (4/15)	19,259.00	-	-	-	19,259.00
Accounts payable (Acct 1210)					
CalPERS retirement contrib. (4/15)	70,538.51	-	-	-	70,538.51
Mass Mutual contributions (4/29)	19,659.00	-	-	-	19,659.00
CalPERS retirement contrib. (4/29)	72,223.15	-	-	-	72,223.15
Precision Imaging	125.70	-	-	-	125.70
Cox Communications	2,761.90	-	-	-	2,761.90
Price, Postel & Parma	2,047.50	-	-	3,969.00	6,016.50
	<u>203,853.14</u>	<u>-</u>	<u>-</u>	<u>3,969.00</u>	<u>207,822.14</u>

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

Payee	Description	Amount
<u>Fund 3650 - General</u>		
ADP Inc	ADP fees, 2 periods	466.32
Aflac	Employee paid insurance	1,526.28
AG Ent	Annual backflow testing and repair	975.49
Allstar Fire Equipment Inc	PPE: Structure gloves (5)	442.26
AP Triton	Contract: Analysis on County EMS/Ambulance Servic	4,000.00
B&T Service Station Contractors	Diesel fuel pump repair	369.54
Bennewate, Brandon	B. Bennewate Reimb: HazMat Tech Module D	682.58
Branch Out Tree Care LLC	Chipping Project road signs	85.50
Branch Out Tree Care LLC	Chipping Project: Chelham	1,600.00
Branch Out Tree Care LLC	Special Chipping Project: Hot Springs Rd.	2,250.00
Branch Out Tree Care LLC	Special Chipping Project: SYR dead trees removal	2,275.00
Branch Out Tree Care LLC	Chipping Project: Lower Romero	4,000.00
Branch Out Tree Care LLC	Chipping Project: Pepper Hill	4,000.00
Bridges Fire Service Instruction	HazMat FRO instruction - 3 days	2,250.00
Burtons Fire Inc	Timing belt for PT92	66.29
Carquest Auto Parts	Brakes: 912	70.19
Carquest Auto Parts	Wipers/oxygen sensor for U93	78.81
Carquest Auto Parts	Mechanic stock supplies: oil filters, fluids	530.28
Conexis Benefits Administrator LP	FSA administrative fee, February	170.00
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	7,416.49
Cox Communications	CAD connectivity & Internet	2,761.90
Davis, Shaun	S. Davis Reimb: CPR cards for staff	80.00
Davis, Shaun	S. Davis Reimb: Digital Combustion	250.00
Easton, Sylvia	S. Easton Reimb: CSDA Strategic Planning Webinar	55.00
Fail Safe Testing	Annual ladder testing	948.35
Gem Equipment Company	Mechanic shop supplies: filters	198.82
Goldman Magdalin Krikes LLP	Worker's comp legal services	192.50
InformaCo Emend Billing Service	IT support (billable), December	840.00
InformaCo Emend Billing Service	IT support, April	4,600.00
Iron Mountain	Shredding service, monthly fee	71.48
J V Enterprises	Annual smoke test, E391	75.00
JDL Mapping	Mapping services, February	187.50
Jerry's Oven Repair	Oven parts and repair, Sta. 1	278.60
Joy Equipment Protection	Chemical extinguisher recharge	85.00
Liebert Cassidy Whitmore	Labor attorney fees, February	1,591.00
Los Angeles Truck Centers	Vehicle repair part: radiator hose	68.85
Los Angeles Truck Centers	Various repairs to engine 391	1,272.58
McCormix Corporation	Diesel fuel, March	1,196.56
McCracken, Ryland	R. McCracken Reimb: EMS Update mileage	60.48
McCracken, Ryland	R. McCracken Reimb: Command 1C	250.00
Mission Uniform Service Inc	Shop towels	379.82
Montecito Water District	Water service	546.80
Municipal Emergency Svcs Inc	RIT-PAK III - 2 (Budgeted)	5,572.80
Powell, Keith	K. Powell Reimb: Fire Mechanics Academy	1,186.30
Precision Imaging	Office copier usage fee, March	125.70
Price Postel & Parma	Legal services, March	2,047.50
Rayne Water Conditioning	Soft water service, semi-annual	816.36
Safety Kleen Corp	Quarterly solvent tank maintenance	284.42
Sansum Clinic	Employee medical exams	4,579.50
SB County Auditor-Controller	Additional user tax	11.28
SB County Auditor-Controller	FIN quarterly billing Q4, FY 15-16	3,661.75

Payee	Description	Amount
SB County Treasurer-Tax Collector	Property tax collection administrative fee	201,070.00
SB Mailworks	Neighborhood chipping flyer: 3/8/16	188.25
Sprint	E92 Sim card for MDC	37.99
Staples Credit Plan	Office supplies: toner/ink, coffee, paper, other	969.85
Taylor, Kevin	K. Taylor Reimb: LCW Annual Conference per diem	50.00
Taylor, Kevin	K. Taylor Reimb: STEN Update (6)	60.00
Taylor, Kevin	K. Taylor Reimb: Columbia Southern MSE 6301	742.50
Tierra Verde Tree Care	Post-project chipping: 960 Mountain Dr.	1,800.00
Trace Analytics LLC	Air sample testing	10.00
US Bank Corporate Card	Captain pinning ceremony - A. Briner	16.19
	Fax, back-up server & website assist, monthly fees	38.94
	Presentation materials (900), certified mail	41.23
	JRIC training at Vandenberg: T. Edwards +3	42.34
	Evernote premium plan (903), annual fee	49.99
	Water filters for refrigerator, Sta. 2	101.70
	Cal NENA membership: J. Jenkins, FY 15-16	137.00
	Keyboard for iPad: T. Ederer	161.99
	Business meetings (4)	167.35
	Turnout/helmet cleaning supplies, equip. parts	240.24
	Class A uniform: T. Ederer	243.20
	CSDA Governance Academy: K. Taylor	325.08
	Gasoline charges	574.96
	CalChamber HR annual membership	719.00
	Oil and filters, vehicle cleaning supplies	904.89
	Arson Investigation Conference: Gregson/Lauritson	926.73
	FDIC International: Widling/Chapman	1,198.40
	Firehouse World: Widling/Ederer/Badaracco/others	2,921.09
Verizon California	Phone service	1,330.14
Winema Industrial & Safety Supply	HazMat calibration equipment	1,015.40
Zeitsoff, Jordan	J. Zeitsoff Reimb: Fire Mechanics Academy	1,305.98
	Fund 3650 Total	<u>284,921.31</u>
 <u>Fund 3653 - Land & Building</u>		
Price Postel & Parma	Legal services - Station 3, March	3,969.00
	Fund 3653 Total	<u>3,969.00</u>

**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
April 2016**

Regular Salaries	\$	496,113.90
Part-Time Salaries		4,492.00
Directors Fees		2,210.00
Auxiliary		918.00
FLSA Safety		6,139.90
FLSA Dispatch		2,737.98
Overtime		68,035.74
Dispatch Cadre Earnings		2,028.00
Mass Mutual 457 Contribution		<u>8,400.00</u>
 Gross Wages	 \$	 591,075.52
 District Contributions to Insurance		 121,334.51
District Contributions to Medicare/SS		8,409.78
District Contributions to SUI		65.69
CalPERS Employee Contribution, District paid		48,065.45
CalPERS Employer Contribution, Employee paid		(23,275.73)
CalPERS, District Contribution		93,486.79
Health and Dependent Care FSA Contributions		(4,312.62)
Due to AFLAC		(1,317.90)
		<u>(660.00)</u>
 Total Benefits		 <u>241,795.97</u>
Grand Total	\$	<u>832,871.49</u>

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME DETAIL
April 2016**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Briner, A.	03/04/16		1.0	76.29	76.29			
Broumand, A.	03/08/16		9.0	556.33			556.33	Arson conference
Broumand, A.	03/09/16		4.5	278.17			278.17	Arson conference
Fuentes, E.	03/18/16		2.5	180.26	180.26			
Lauritson, R.	03/19/16		24.0	2,925.72	2,925.72			
Hauser, B.	03/20/16		9.0	524.48	524.48			
Holthe, D.	03/22/16		7.0	580.97	580.97			
Blake, G.	03/23/16		8.0	502.68			502.68	Paramedic skills update
Ederer, T.	03/23/16		15.5	963.00	963.00			
McCracken, R.	03/23/16		8.0	528.48			528.48	Paramedic skills update
Davis, S.	03/24/16		8.0	522.36			522.36	Paramedic skills update
Fuggles, K.	03/24/16		8.0	571.80			571.80	Paramedic skills update
Powell, K.	03/24/16		11.5	673.27	673.27			
Zeitsoff, J.	03/24/16		3.0	187.07	187.07			
Blake, G.	03/25/16		24.0	1,508.04	1,508.04			
Villarreal, J.	03/25/16		24.0	1,902.24	1,902.24			
Zeitsoff, J.	03/26/16		24.0	1,496.52	1,496.52			
Blake, G.	03/27/16		24.0	1,508.04	1,508.04			
Broumand, A.	03/28/16		8.0	494.52			494.52	Paramedic skills update
Taylor, J.	03/28/16		24.0	992.16	992.16			
Whilt, S.	03/28/16		24.0	1,288.80	1,288.80			
Klemowicz, E.	03/29/16		24.0	1,405.08	1,405.08			
Widling, A.	03/29/16		24.0	1,925.00	1,925.00			
Grant, L.	03/30/16		9.0	435.11	435.11			
Mann, K.	03/30/16		24.0	1,730.52	1,730.52			
Muller, L.	03/30/16		24.0	1,114.20	1,114.20			
Skei, E.	03/30/16		9.0	679.72	679.72			
Whilt, S.	03/30/16		9.0	483.30			483.30	Paramedic skills update
Wrenn, B.	03/30/16		9.0	435.11	435.11			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
Chapman, S.	03/31/16	8.0	16.0	1,178.40	1,178.40				
Bass, L.	04/01/16		24.0	1,574.64	1,574.64				
Muller, L.	04/01/16		24.0	1,114.20	1,114.20				
Klemowicz, E.	04/02/16	4.0	20.0	1,170.90	1,170.90				
Poulos, T.	04/02/16		24.0	1,544.04	1,544.04				
Badaracco, J.	04/03/16		8.0	663.12			663.12	663.12	Travel to Sac (Mechanic's Acad)
Chapman, S.	04/03/16	8.0	16.0	1,178.40	1,178.40				
Edwards, T.	04/03/16		24.0	1,925.00	1,925.00				
Taylor, J.	04/03/16		24.0	992.16	992.16				
Wrenn, B.	04/03/16		24.0	1,160.28	1,160.28				
Taylor, J.	04/04/16		11.5	475.41	475.41				
Holthe, D.	04/05/16		24.0	1,991.88	1,991.88				
Reed, J.	04/05/16		1.0	76.13				76.13	Wildland Specialist job flyer
Skei, E.	04/06/16		7.5	566.44	566.44				
Bass, L.	04/07/16		1.5	98.42				98.42	HazMat meeting
Hickman, K.	04/07/16		2.0	130.08				130.08	Arson task force meeting
Badaracco, J.	04/08/16		8.0	663.12				663.12	Travel from Sac (Mechanic's Acad)
Payroll 4/15/16					37,403.35	-	5,568.51		
Bennewate, B.	03/24/16		8.0	429.60				429.60	HazMat Tech training class
Fuentes, E.	03/24/16	6.0	14.0	1,009.47	1,009.47				
Bennewate, B.	03/25/16		8.0	429.60				429.60	HazMat Tech training class
Grant, L.	04/01/16		1.0	48.34				48.34	
Hauser, B.	04/01/16		0.5	29.14				29.14	
Zeitsoff, J.	04/01/16		1.0	62.36				62.36	
Holthe, D.	04/08/16		24.0	1,991.88	1,991.88				
Grant, L.	04/10/16		24.0	1,160.28	1,160.28				
Lauritson, R.	04/10/16		10.0	1,219.05	1,219.05				
Galbraith, R.	04/11/16		24.0	1,444.68	1,444.68				
McCracken, R.	04/11/16		2.0	132.12	132.12				
Briner, A.	04/13/16		9.0	686.61				686.61	Blue Card Command instructor
Davis, S.	04/13/16		9.0	587.66				587.66	Blue Card Command instructor
Hauser, B.	04/13/16	15.0	-	-	-				
Briner, A.	04/14/16		9.0	686.61				686.61	Blue Card Command instructor

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Taylor, J.	04/14/16		7.0	289.38			289.38	Blue Card Command training
Bennewate, B.	04/15/16		10.0	585.90	585.90			
Briner, A.	04/15/16		9.0	686.61			686.61	Blue Card Command instructor
Davis, S.	04/15/16		9.0	587.65			587.65	Blue Card Command instructor
Fuentes, E.	04/15/16		9.0	648.95	648.95			
Galbraith, R.	04/16/16		9.5	571.85	571.85			
Jenkins, J.	04/16/16		4.0	429.78			429.78	Callback for equip failure, PIO release
Bennewate, B.	04/17/16		24.0	1,406.16	1,406.16			
Galbraith, R.	04/17/16		7.0	421.37	421.37			
Gil, A.	04/17/16	4.0	-	-			-	Claims processing
Grant, L.	04/19/16		24.0	1,160.28	1,160.28			
Powell, K.	04/19/16		24.0	1,405.08	1,405.08			
Whilt, S.	04/19/16		24.0	1,288.80	1,288.80			
Zeitsoff, J.	04/19/16		24.0	1,496.52	1,496.52			
Edwards, S.	04/22/16		1.0	46.43	46.43			
Grant, L.	04/23/16		11.5	555.97	555.97			
Lauritson, R.	04/23/16		11.5	1,401.91	1,401.91			
Mann, K.	04/23/16		11.5	829.21			829.21	MOBEX at Ventura County
Whilt, S.	04/23/16		11.5	617.55	617.55			
Zeitsoff, J.	04/23/16		11.5	717.08	717.08			
Payroll 4/29/16				25,063.88	19,421.17	-	5,642.71	
Grand Total				68,035.74	56,824.52	-	11,211.22	

% of Total 100.0% 83.5% 0.0% 16.5%

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME SUMMARY**

Fiscal Year 2014-15

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	54,746.66	-	3,482.39	58,229.05
AUGUST	86,994.40	187,986.81	2,798.86	277,780.07
SEPTEMBER	48,043.14	106,053.76	5,491.04	159,587.93
OCTOBER	52,145.54	43,661.73	6,047.12	101,854.39
NOVEMBER	46,710.60	-	14,769.37	61,479.97
DECEMBER	85,597.37	-	27,550.49	113,147.86
JANUARY	90,637.81	-	7,324.76	97,962.57
FEBRUARY	42,332.31	-	8,579.85	50,912.16
MARCH	62,100.66	-	31,683.75	93,784.41
APRIL	94,279.85	-	20,875.14	115,154.99
MAY	32,281.95	-	8,358.40	40,640.35
JUNE	37,471.74	31,262.47	3,958.29	72,692.50
TOTAL	733,342.01	368,964.77	140,919.46	1,243,226.23

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD April 2015	663,588.32	337,702.30	128,602.77	1,129,893.38

Fiscal Year 2015-16

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	75,118.24
AUGUST	39,374.01	392,353.36	1,923.13	433,650.50
SEPTEMBER	81,872.55	211,227.62	2,502.77	295,602.94
OCTOBER	67,164.38	1,767.60	1,435.33	70,367.31
NOVEMBER	66,602.43	28,894.69	15,424.45	110,921.57
DECEMBER	96,812.16	4,730.31	12,117.85	113,660.32
JANUARY	52,753.02	2,139.45	6,680.76	61,573.23
FEBRUARY	47,051.95	-	3,740.82	50,792.77
MARCH	43,290.30	-	7,347.09	50,637.39
APRIL	56,824.52	-	11,211.22	68,035.74
MAY				-
JUNE				-
TOTAL	578,086.95	687,467.01	64,806.04	1,330,360.00
Budget	750,000.00	325,000.00	125,000.00	
% of Budget	77.1%	211.5%	51.8%	

Variance Report
Finance Committee - May 12, 2016

Report	Line Item	Variance Explanation
1	Balance Sheet 0115	Fair market value adjustments posted by the County on a quarterly basis.
2	Balance Sheet 0130	Cash held with Cochrane Property Management for rental property units. A disbursement was issued in May for the balance over \$5,000.
3	Balance Sheet 1210	The accounts payable account reflects expenses entered by April 30th, but disbursement payment wasn't completed until May.
4	Financial Status Taxes Total	In general, approximately 95% of property tax revenues are distributed by April. Additional distributions for Account 3011,3015, 3054 are expected by June 30th.
5	Financial Status 3750 & 4476	Please see the Fire Assignments spreadsheet for billing and revenue details.
6	Financial Status 6301	The overtime reimbursable account exceeds the budgeted amount due to a busy fire season. A budget amendment will be presented in June to adjust the budgeted amount.
7	Financial Status 7030	This account includes \$35,000 budgeted for new turnouts. Purchase is expected to be completed in May/June.
8	Financial Status 7120	This account is used for repairs to equipment, machines, etc. Expenses are lower than expected at this point, but it's difficult to predict future expenses.
9	Financial Status 7205	The hazard mitigation projects are ongoing and "Neighborhood Projects" will continue through the end of the fiscal year.
10	Financial Status 7348	The mobile data computers budgeted at \$27,000 will be purchased next fiscal year, resulting in excess funds for this account.
11	Financial Status 7450	The office furniture budgeted for \$28,000 in this account was partially paid for at the beginning of May.
12	Financial Status 7460	Professional service fees have remained lower than expected this fiscal year. There's nothing specifically that accounts for the variance.
13	Financial Status 7546	Admin fee paid to the SB County Tax Collector's office. The total amount exceeded the budgeted amount due to some unanticipated costs incurred by the County for property tax administrative costs. See correspondence in Fire Chief's Report.
14	Financial Status 7650	This line item has remained lower than expected this fiscal year. There's nothing specifically that accounts for the variance.
15	Financial Status 8300	Plans to purchase budgeted capital assets are ongoing. Capital assets include the technology upgrade to the Department Operations Center (\$50,000), radio back-up battery (\$10,000), thermal imager cameras (\$32,500), and hydrant maintenance (\$50,000).
16	Financial Status Fund 3653 7700	The expenses in this line item all pertain to the San Leandro property acquisition efforts. The expenses were originally capitalized, but since the land was not purchased, they must be reclassified into the Services & Supplies object level.
17	Financial Trend 5909	Last year the District received an unexpected Medicare subsidy payment from CalPERS for \$23,500. CalPERS will not be issuing a subsidy payment this year.

Variance Report
Finance Committee - May 12, 2016

Report	Line Item	Variance Explanation
18 Financial Trend	7205	The Wildland Specialists have engaged in more projects this fiscal year because of the availability of the Cal Fire inmate crews, resulting in more expenses than in past years.
19 Financial Trend	7363	Vehicle maintenance expenses are currently higher than anticipated for this time of year, due to some major mechanical repairs and regular wear and tear maintenance as a result of a busy fire assignment season.
20 Financial Trend	7400	Medical expenses are higher than in past years due to budgeted purchases for the current year, including, medical narcotics vaults (\$9k) and 2 Lifepak AEDs (\$5k).
21 Expenditure Trend	6100/ 6400	There were 3 payroll periods which affected the salaries and retirement contributions line items.
22 Expenditure Trend	6900	During long-term work-related injuries, the worker's compensation insurance makes payments to the District while the employee's wages are continued. The payments recovered are credited back to the WC insurance expense account, which results in the negative balance.
23 Expenditure Trend	7450	The computer replacement expense of \$36,000 was mistakenly charged to account 7450 in January. The expense was reclassified to account 7348, where the expense was budgeted.

Balance Sheet

As of: 4/30/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,014,779.63	19,192,946.55	15,144,580.07	9,063,146.11
0115 -- Treasury FMV Adjustment	2,865.52	13,708.54	8,842.06	7,732.00 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,353.84	18,879.59	11,698.49	15,534.94 2
0230 -- Accounts Receivable	114,594.00	0.00	114,594.00	0.00
0240 -- Interest Receivable	5,962.84	11,775.29	17,738.13	0.00
Total Assets	5,147,055.83	19,237,309.97	15,297,452.75	9,086,913.05
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	3,750,062.05	3,750,062.05	0.00
1015 -- EFT Payable	3,149.86	1,386,418.10	1,383,268.24	0.00
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	5,108,462.36	5,249,994.26	167,355.76 3
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	500.00	3,000.00
1730 -- Unidentified Deposits	0.00	1,607,042.32	1,607,042.32	0.00
Total Liabilities	330,019.72	12,150,530.83	11,990,866.87	170,355.76
Equity				
2120 -- Fund Balance-Restricted	2,865.52	2,865.52	7,732.00	7,732.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	3,613,670.59	35,450,357.51	39,545,012.21	7,708,325.29
Total Equity	4,817,036.11	35,453,223.03	39,552,744.21	8,916,557.29
Total Liabilities, Equity & Other Credits	5,147,055.83	47,603,753.86	51,543,611.08	9,086,913.05

Balance Sheet

As of: 4/30/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	180.30	795,546.76	795,529.01	198.05
0115 -- Treasury FMV Adjustment	0.10	0.60	0.34	0.36
0240 -- Interest Receivable	0.18	16.58	16.76	0.00
Total Assets	180.58	795,563.94	795,546.11	198.41
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	792,569.01	792,569.01	0.00
1210 -- Accounts Payable	0.00	795,529.01	795,529.01	0.00
Total Liabilities	0.00	1,591,058.02	1,591,058.02	0.00
Equity				
2120 -- Fund Balance-Restricted	0.10	0.18	0.44	0.36
2140 -- Fund Balance-Assigned	180.48	0.00	0.00	180.48
2200 -- Fund Balance-Residual	0.00	1,591,105.79	1,591,123.36	17.57
Total Equity	180.58	1,591,105.97	1,591,123.80	198.41
Total Liabilities, Equity & Other Credits	180.58	3,182,163.99	3,182,181.82	198.41

Balance Sheet

As of: 4/30/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,386,382.70	9,437.05	261,898.73	2,133,921.02
0115 -- Treasury FMV Adjustment	1,363.62	6,732.79	4,140.63	3,955.78
0240 -- Interest Receivable	2,259.63	7,177.42	9,437.05	0.00
Total Assets	2,390,005.95	23,347.26	275,476.41	2,137,876.80
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	83,504.94	83,504.94	0.00
1015 -- EFT Payable	0.00	178,369.80	178,369.80	0.00
1210 -- Accounts Payable	0.00	261,874.74	261,874.74	0.00
Total Liabilities	0.00	523,749.48	523,749.48	0.00
Equity				
2120 -- Fund Balance-Restricted	1,363.62	2,249.05	4,841.21	3,955.78
2140 -- Fund Balance-Assigned	2,388,642.33	0.00	0.00	2,388,642.33
2200 -- Fund Balance-Residual	0.00	623,872.57	369,151.26	-254,721.31
Total Equity	2,390,005.95	626,121.62	373,992.47	2,137,876.80
Total Liabilities, Equity & Other Credits	2,390,005.95	1,149,871.10	897,741.95	2,137,876.80

Balance Sheet

As of: 4/30/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,082,751.75	24,291.50	2,568,620.40	4,538,422.85
0115 -- Treasury FMV Adjustment	4,047.20	15,494.45	11,128.23	8,413.42
0240 -- Interest Receivable	6,850.72	17,440.78	24,291.50	0.00
Total Assets	7,093,649.67	57,226.73	2,604,040.13	4,546,836.27
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	12,250.00	12,250.00	0.00
1015 -- EFT Payable	0.00	48,103.40	48,103.40	0.00
1210 -- Accounts Payable	0.00	60,103.40	64,072.40	3,969.00
Total Liabilities	0.00	120,456.80	124,425.80	3,969.00
Equity				
2120 -- Fund Balance-Restricted	4,047.20	7,211.12	11,577.34	8,413.42
2140 -- Fund Balance-Assigned	7,089,602.47	0.00	0.00	7,089,602.47
2200 -- Fund Balance-Residual	0.00	5,274,171.37	2,719,022.75	-2,555,148.62
Total Equity	7,093,649.67	5,281,382.49	2,730,600.09	4,542,867.27
Total Liabilities, Equity & Other Credits	7,093,649.67	5,401,839.29	2,855,025.89	4,546,836.27

Financial Status

As of: 4/30/2016 (83% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	14,439,960.00	14,140,388.91	-299,571.09	97.93 %
3011 -- Property Tax-Unitary	113,640.00	-353.49	-113,993.49	-0.31 %
3015 -- PT PY Corr/Escapes Secured	-37,185.00	-486.36	36,698.64	1.31 %
3020 -- Property Tax-Current Unsecd	619,890.00	656,931.35	37,041.35	105.98 %
3040 -- Property Tax-Prior Secured	0.00	119.31	119.31	--
3050 -- Property Tax-Prior Unsecured	0.00	56.05	56.05	--
3054 -- Supplemental Pty Tax-Current	237,945.00	90,001.67	-147,943.33	37.82 %
3056 -- Supplemental Pty Tax-Prior	0.00	1,207.57	1,207.57	--
Taxes	15,374,250.00	14,887,865.01	-486,384.99	96.84 %
Use of Money and Property				
3380 -- Interest Income	17,465.00	11,775.29	-5,689.71	67.42 %
3381 -- Unrealized Gain/Loss Invstmnts	4,866.00	4,866.48	0.48	100.01 %
3409 -- Other Rental of Bldgs and Land	51,660.00	34,840.00	-16,820.00	67.44 %
Use of Money and Property	73,991.00	51,481.77	-22,509.23	69.58 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	260,000.00	411,114.45	151,114.45	158.12 %
4220 -- Homeowners Property Tax Relief	84,365.00	70,528.17	-13,836.83	83.60 %
Intergovernmental Revenue-State	344,365.00	481,642.62	137,277.62	139.86 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	65,000.00	891,451.98	826,451.98	1,371.46 %
Intergovernmental Revenue-Federal	65,000.00	891,451.98	826,451.98	1,371.46 %
Charges for Services				
5105 -- Reimb for District Services	183,020.00	113,233.17	-69,786.83	61.87 %
Charges for Services	183,020.00	113,233.17	-69,786.83	61.87 %

Financial Status

As of: 4/30/2016 (83% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,860.00	2,993.04	-2,866.96	51.08 %
Miscellaneous Revenue	5,860.00	2,993.04	-2,866.96	51.08 %
Revenues	16,046,486.00	16,428,667.59	382,181.59	102.38 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,977,727.00	5,596,941.38	1,380,785.62	80.21 %
6300 -- Overtime	125,000.00	51,807.34	73,192.66	41.45 %
6301 -- Overtime - Reimbursable	325,000.00	691,154.43	-366,154.43	212.66 %
6310 -- Overtime - Constant Staffing	750,000.00	507,847.72	242,152.28	67.71 %
6400 -- Retirement Contribution	2,106,890.00	1,801,727.38	305,162.62	85.52 %
6475 -- Retiree Medical OPEB	3,293,913.00	2,470,434.00	823,479.00	75.00 %
6550 -- FICA/Medicare	112,717.00	92,831.16	19,885.84	82.36 %
6600 -- Health Insurance Contrib	1,415,488.00	1,273,158.05	142,329.95	89.94 %
6700 -- Unemployment Ins Contribution	9,100.00	8,245.60	854.40	90.61 %
6900 -- Workers Compensation	525,000.00	432,983.89	92,016.11	82.47 %
Salaries and Employee Benefits	15,640,835.00	12,927,130.95	2,713,704.05	82.65 %
Services and Supplies				
7030 -- Clothing and Personal	49,500.00	6,902.47	42,597.53	13.94 %
7050 -- Communications	77,300.00	66,718.98	10,581.02	86.31 %
7060 -- Food	2,500.00	365.13	2,134.87	14.61 %
7070 -- Household Supplies	33,760.00	19,567.45	14,192.55	57.96 %
7090 -- Insurance	31,000.00	27,333.00	3,667.00	88.17 %
7120 -- Equipment Maintenance	35,000.00	18,678.44	16,321.56	53.37 %
7200 -- Structure & Ground Maintenance	38,550.00	29,889.58	8,660.42	77.53 %
7205 -- Fire Defense Zone (Hazard Mitigation)	140,750.00	79,702.74	61,047.26	56.63 %

Financial Status

As of: 4/30/2016 (83% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,100.00	2,228.40	871.60	71.88 %
7324 -- Audit and Accounting Fees	23,250.00	22,145.00	1,105.00	95.25 %
7348 -- Instruments & Equip. < \$5000	99,090.00	42,765.58	56,324.42	43.16 % 10
7363 -- Equipment Maintenance (Vehicles)	58,000.00	52,478.33	5,521.67	90.48 %
7400 -- Medical, Dental and Lab	44,860.00	34,899.65	9,960.35	77.80 %
7430 -- Memberships	9,500.00	8,176.50	1,323.50	86.07 %
7450 -- Office Expense	58,530.00	14,093.52	44,436.48	24.08 % 11
7460 -- Professional & Special Service	371,000.00	202,103.22	168,896.78	54.48 % 12
7507 -- ADP Payroll Fees	7,500.00	5,625.35	1,874.65	75.00 %
7510 -- Contractual Services	43,300.00	28,658.53	14,641.47	66.19 %
7530 -- Publications & Legal Notices	3,000.00	2,373.88	626.12	79.13 %
7546 -- Administrative Expense	165,000.00	201,070.00	-36,070.00	121.86 % 13
7580 -- Rents/Leases-Structure	4,400.00	2,743.02	1,656.98	62.34 %
7630 -- Small Tools & Instruments	12,090.00	7,826.32	4,263.68	64.73 %
7650 -- Special Departmental Expense	61,500.00	32,231.98	29,268.02	52.41 % 14
7671 -- Special Projects	17,500.00	5,182.94	12,317.06	29.62 %
7730 -- Transportation and Travel	25,000.00	16,610.21	8,389.79	66.44 %
7731 -- Gasoline-Oil-Fuel	63,000.00	37,458.48	25,541.52	59.46 %
7732 -- Training	89,750.00	61,202.39	28,547.61	68.19 %
7760 -- Utilities	48,000.00	33,741.16	14,258.84	70.29 %
Services and Supplies	1,615,730.00	1,062,772.25	552,957.75	65.78 %
Other Charges				
7860 -- Contrib To Other Agencies	25,000.00	25,000.00	0.00	100.00 %
Other Charges	25,000.00	25,000.00	0.00	100.00 %
Capital Assets				
8300 -- Equipment	153,250.00	10,400.21	142,849.79	6.79 % 15
Capital Assets	153,250.00	10,400.21	142,849.79	6.79 %

Financial Status

As of: 4/30/2016 (83% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Expenditures	17,434,815.00	14,025,303.41	3,409,511.59	80.44 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	2,459,473.00	2,459,473.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	32,214.00	32,214.00	--
Other Financing Sources	2,459,473.00	2,491,687.00	32,214.00	101.31 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Uses	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Sources & Uses	1,393,973.00	1,696,157.00	302,184.00	121.68 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2,866.00	2,865.52	-0.48	99.98 %
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
Increase to Restricted				
9797 -- Unrealized Gains	7,732.00	7,732.00	0.00	100.00 %
Increase to Restricted	7,732.00	7,732.00	0.00	100.00 %
Changes to Fund Balances	-4,866.00	-4,866.48	-0.48	100.01 %
Montecito Fire Protection Dist	778.00	4,094,654.70	4,093,876.70	526,305.23 %

Financial Status

As of: 4/30/2016 (83% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	16.58	16.58	--
3381 -- Unrealized Gain/Loss Invstmnts	1.00	0.26	-0.74	26.00 %
Use of Money and Property	1.00	16.84	15.84	1,684.00 %
Revenues	1.00	16.84	15.84	1,684.00 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	3,000.00	2,960.00	40.00	98.67 %
Services and Supplies	3,000.00	2,960.00	40.00	98.67 %
Other Charges				
7830 -- Interest Expense	51,573.00	51,573.20	-0.20	100.00 %
Other Charges	51,573.00	51,573.20	-0.20	100.00 %
Expenditures	54,573.00	54,533.20	39.80	99.93 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	795,500.00	795,530.00	30.00	100.00 %
Other Financing Sources	795,500.00	795,530.00	30.00	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	741,000.00	740,995.81	4.19	100.00 %
Other Financing Uses	741,000.00	740,995.81	4.19	100.00 %
Other Financing Sources & Uses	54,500.00	54,534.19	34.19	100.06 %

Financial Status

As of: 4/30/2016 (83% 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	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1.00	0.18	-0.82	18.00 %
Decrease to Restricted	1.00	0.18	-0.82	18.00 %
Increase to Restricted				
9797 -- Unrealized Gains	2.00	0.44	1.56	22.00 %
Increase to Restricted	2.00	0.44	1.56	22.00 %
Changes to Fund Balances	-1.00	-0.26	0.74	26.00 %
Montecito Fire Pension Oblig	-73.00	17.57	90.57	-24.07 %

Financial Status

As of: 4/30/2016 (83% 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	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	7,177.42	7,177.42	--
3381 -- Unrealized Gain/Loss Invstmnts	2,592.00	2,592.16	0.16	100.01 %
Use of Money and Property	2,592.00	9,769.58	7,177.58	376.91 %
Revenues	2,592.00	9,769.58	7,177.58	376.91 %
Expenditures				
Services and Supplies				
7363 -- Equipment Maintenance	30,000.00	0.00	30,000.00	0.00 %
Services and Supplies	30,000.00	0.00	30,000.00	0.00 %
Capital Assets				
8300 -- Equipment	315,900.00	261,898.73	54,001.27	82.91 %
Capital Assets	315,900.00	261,898.73	54,001.27	82.91 %
Expenditures	345,900.00	261,898.73	84,001.27	75.72 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	270,000.00	0.00	-270,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	30,000.00	0.00	-30,000.00	0.00 %
Other Financing Sources	300,000.00	0.00	-300,000.00	0.00 %
Other Financing Sources & Uses	300,000.00	0.00	-300,000.00	0.00 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2,250.00	2,249.05	-0.95	99.96 %
Decrease to Restricted	2,250.00	2,249.05	-0.95	99.96 %

Financial Status

As of: 4/30/2016 (83% 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	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Increase to Restricted				
9797 -- Unrealized Gains	4,842.00	4,841.21	0.79	99.98 %
Increase to Restricted	4,842.00	4,841.21	0.79	99.98 %
Changes to Fund Balances	-2,592.00	-2,592.16	-0.16	100.01 %
Montecito Fire Cap Outlay Res	-45,900.00	-254,721.31	-208,821.31	554.95 %

Financial Status

As of: 4/30/2016 (83% 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	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	17,440.78	17,440.78	--
3381 -- Unrealized Gain/Loss Invstmnts	4,366.00	4,366.22	0.22	100.01 %
Use of Money and Property	4,366.00	21,807.00	17,441.00	499.47 %
Revenues	4,366.00	21,807.00	17,441.00	499.47 %
Expenditures				
Services and Supplies				
7700 -- Projects <\$100,000	0.00	100,613.40	-100,613.40	--
Services and Supplies	0.00	100,613.40	-100,613.40	--
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Work in Progress	0.00	12,503.00	-12,503.00	--
Capital Assets	100,000.00	12,503.00	87,497.00	12.50 %
Expenditures	100,000.00	113,116.40	-13,116.40	113.12 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	2,459,473.00	2,459,473.00	0.00	100.00 %
Other Financing Uses	2,459,473.00	2,459,473.00	0.00	100.00 %
Other Financing Sources & Uses	-2,459,473.00	-2,459,473.00	0.00	100.00 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	7,212.00	7,211.12	-0.88	99.99 %
Decrease to Restricted	7,212.00	7,211.12	-0.88	99.99 %

Financial Status

As of: 4/30/2016 (83% 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	6/30/2016 Fiscal Year Adjusted Budget	4/30/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Increase to Restricted 9797 -- Unrealized Gains	11,578.00	11,577.34	0.66	99.99 %
Increase to Restricted	11,578.00	11,577.34	0.66	99.99 %
Changes to Fund Balances	-4,366.00	-4,366.22	-0.22	100.01 %
Montecito Fire Land & Building	-2,559,473.00	-2,555,148.62	4,324.38	99.83 %
Net Financial Impact	-2,604,668.00	1,284,802.34	3,889,470.34	-49.33 %

Financial Trend

As of: 4/30/2016
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	4/30/2014 Year-To-Date Actual	4/30/2015 Year-To-Date Actual	4/30/2016 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	12,919,302.86	13,489,083.39	14,140,388.91
3011 -- Property Tax-Unitary	105,867.82	-305.66	-353.49
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-486.36
3020 -- Property Tax-Current Unsecd	594,306.97	631,309.28	656,931.35
3040 -- Property Tax-Prior Secured	-61,141.77	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	8,334.53	0.00	56.05
3054 -- Supplemental Pty Tax-Current	177,971.97	16,261.83	90,001.67
3056 -- Supplemental Pty Tax-Prior	16,454.14	-2,580.20	1,207.57
Taxes	13,761,096.52	14,133,666.44	14,887,865.01
Use of Money and Property			
3380 -- Interest Income	8,219.87	8,514.38	11,775.29
3381 -- Unrealized Gain/Loss Invstmnts	2,547.04	5,045.33	4,866.48
3409 -- Other Rental of Bldgs and Land	36,648.00	37,896.93	34,840.00
Use of Money and Property	47,414.91	51,456.64	51,481.77
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	289,301.99	473,885.38	411,114.45
4220 -- Homeowners Property Tax Relief	73,380.60	71,711.29	70,528.17
Intergovernmental Revenue-State	362,682.59	545,596.67	481,642.62
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	84,918.61	57,365.80	891,451.98 5
Intergovernmental Revenue-Federal	84,918.61	57,365.80	891,451.98
Charges for Services			
5105 -- Reimb for District Services	0.00	135,411.26	113,233.17
Charges for Services	0.00	135,411.26	113,233.17

Financial Trend

As of: 4/30/2016
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	4/30/2014 Year-To-Date Actual	4/30/2015 Year-To-Date Actual	4/30/2016 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	160,875.37	29,463.96	2,993.04
Miscellaneous Revenue	160,875.37	29,463.96	2,993.04
Revenues	14,416,988.00	14,952,960.77	16,428,667.59
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	4,917,843.80	5,058,833.84	5,596,941.38
6300 -- Overtime	693,369.01	1,119,024.92	51,807.34
6301 -- Overtime - Reimbursable	0.00	0.00	691,154.43
6310 -- Overtime - Constant Staffing	0.00	0.00	507,847.72
6400 -- Retirement Contribution	1,369,456.81	1,420,906.51	1,801,727.38
6475 -- Retiree Medical OPEB	0.00	1,073,424.00	2,470,434.00
6550 -- FICA/Medicare	72,165.60	83,024.67	92,831.16
6600 -- Health Insurance Contrib	1,099,605.68	1,165,634.22	1,273,158.05
6700 -- Unemployment Ins Contribution	8,493.67	8,310.71	8,245.60
6900 -- Workers Compensation	576,487.71	549,639.95	432,983.89
Salaries and Employee Benefits	8,737,422.28	10,478,798.82	12,927,130.95
Services and Supplies			
7030 -- Clothing and Personal	18,044.87	11,976.04	6,902.47
7050 -- Communications	62,054.79	75,472.76	66,718.98
7060 -- Food	1,130.48	2,083.34	365.13
7070 -- Household Supplies	19,541.11	17,893.63	19,567.45
7090 -- Insurance	29,867.10	30,051.15	27,333.00
7120 -- Equipment Maintenance	90,942.74	29,097.17	18,678.44
7200 -- Structure & Ground Maintenance	24,134.29	34,953.01	29,889.58
7205 -- Fire Defense Zone (Hazard Mitigation)	0.00	26,095.29	79,702.74

Financial Trend

As of: 4/30/2016
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	4/30/2014 Year-To-Date Actual	4/30/2015 Year-To-Date Actual	4/30/2016 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	2,198.88	2,345.61	2,228.40
7324 -- Audit and Accounting Fees	23,965.00	22,657.00	22,145.00
7348 -- Instruments & Equip. < \$5000	0.00	6,100.10	42,765.58
7363 -- Equipment Maintenance (Vehicles)	0.00	31,761.01	52,478.33
7400 -- Medical, Dental and Lab	7,242.15	16,178.64	34,899.65
7430 -- Memberships	2,252.00	8,728.00	8,176.50
7440 -- Miscellaneous Expense	29,515.00	0.00	0.00
7450 -- Office Expense	21,800.11	25,785.00	14,093.52
7460 -- Professional & Special Service	214,591.96	226,315.94	202,103.22
7506 -- Administrative Expense (SBC)	150,687.00	0.00	0.00
7507 -- ADP Payroll Fees	5,251.26	5,222.38	5,625.35
7510 -- Contractual Services	0.00	30,769.27	28,658.53
7530 -- Publications & Legal Notices	1,188.08	1,272.96	2,373.88
7546 -- Administrative Expense	0.00	140,370.00	201,070.00
7580 -- Rents/Leases-Structure	2,828.60	3,706.10	2,743.02
7630 -- Small Tools & Instruments	37,558.49	4,894.12	7,826.32
7650 -- Special Departmental Expense	14,858.35	69,453.61	32,231.98
7653 -- Training Fees & Supplies	825.60	0.00	0.00
7671 -- Special Projects	4,160.55	7,952.51	5,182.94
7730 -- Transportation and Travel	8,877.12	10,281.80	16,610.21
7731 -- Gasoline-Oil-Fuel	43,495.71	35,556.81	37,458.48
7732 -- Training	36,734.26	46,450.71	61,202.39
7760 -- Utilities	39,924.11	37,579.62	33,741.16
Services and Supplies	893,669.61	961,003.58	1,062,772.25
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	25,000.00
Other Charges	0.00	0.00	25,000.00

Financial Trend

As of: 4/30/2016
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	4/30/2014 Year-To-Date Actual	4/30/2015 Year-To-Date Actual	4/30/2016 Year-To-Date Actual
Capital Assets			
8300 -- Equipment	32,425.12	66,126.46	10,400.21
Capital Assets	32,425.12	66,126.46	10,400.21
Expenditures	9,663,517.01	11,505,928.86	14,025,303.41
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	2,459,473.00
5919 -- Sale Capital Assets-Prsnl Prop	0.00	0.00	32,214.00
Other Financing Sources	0.00	0.00	2,491,687.00
Other Financing Uses			
7901 -- Oper Trf (Out)	741,159.80	769,113.00	795,530.00
Other Financing Uses	741,159.80	769,113.00	795,530.00
Other Financing Sources & Uses	-741,159.80	-769,113.00	1,696,157.00
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	2,865.52
Decrease to Restricted	0.00	0.00	2,865.52
Increase to Nonspendables			
9605 -- Prepaids/Deposits	4,386.00	3,258.00	0.00
Increase to Nonspendables	4,386.00	3,258.00	0.00

Financial Trend

As of: 4/30/2016
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	4/30/2014 Year-To-Date Actual	4/30/2015 Year-To-Date Actual	4/30/2016 Year-To-Date Actual
Increase to Restricted	0.00	2,978.21	7,732.00
9797 -- Unrealized Gains	0.00	2,978.21	7,732.00
Increase to Restricted			
Changes to Fund Balances	-4,386.00	-6,236.21	-4,866.48
Montecito Fire Protection Dist	4,007,925.19	2,671,682.70	4,094,654.70
Net Financial Impact	4,007,925.19	2,671,682.70	4,094,654.70

Expenditure Trend

As of: 4/30/2016
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	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	2/29/2016 Month-To-Date Actual	3/31/2016 Month-To-Date Actual	4/30/2016 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	561,564.62	564,454.96	689,046.32	529,678.94	545,623.05	829,382.05
6300 -- Overtime	14,168.26	4,629.61	11,319.36	6,292.50	4,360.07	3,881.57
6301 -- Overtime - Reimbursable	28,243.24	651.45	5,580.96	26,340.22	0.00	0.00
6310 -- Overtime - Constant Staffing	66,738.03	80,476.76	78,547.73	45,212.71	50,934.46	13,944.44
6400 -- Retirement Contribution	126,265.62	126,717.44	148,497.49	122,322.61	119,588.54	178,650.79
6475 -- Retiree Medical OPEB	0.00	823,478.00	0.00	0.00	823,478.00	0.00
6550 -- FICA/Medicare	8,692.35	8,539.93	9,941.28	8,430.90	8,544.94	12,445.68
6600 -- Health Insurance Contrib	113,415.17	121,140.92	121,607.55	119,912.92	124,607.22	121,636.19
6700 -- Unemployment Ins Contribution	202.51	180.97	6,866.45	375.08	192.03	106.75
6900 -- Workers Compensation	0.00	0.00	-50,407.54	0.00	-18,704.30	0.00
Total Salaries and Employee Benefits	919,289.80	1,730,270.04	1,020,999.60	858,565.88	1,658,624.01	1,160,047.47
Services and Supplies						
7030 -- Clothing and Personal	693.11	364.60	499.65	3,356.80	171.00	685.46
7050 -- Communications	5,227.61	8,705.65	10,390.89	6,547.92	5,948.79	4,130.03
7060 -- Food	0.00	100.93	103.00	0.00	-13.00	0.00
7070 -- Household Supplies	1,216.81	1,971.52	1,731.73	2,350.38	2,932.22	379.82
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	328.37	534.13	3,902.98	2,909.93	5,631.88	2,325.99
7200 -- Structure & Ground Maintenance	556.56	1,582.34	888.00	728.00	6,875.78	1,791.85
7205 -- Fire Defense Zone	11,572.84	15,551.27	2,000.00	7,063.18	14,661.70	16,198.75
7322 -- Consulting & Mgmt Fees	0.00	532.60	0.00	0.00	847.90	0.00
7324 -- Audit and Accounting Fees	11,159.75	0.00	3,661.75	0.00	0.00	3,661.75
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	0.00	35,985.54	5,572.80
7363 -- Equipment Maintenance	2,596.91	4,592.43	-1,052.03	5,460.92	5,045.60	3,266.63
7400 -- Medical, Dental and Lab	3,033.97	1,336.02	-15.00	3,156.27	0.00	0.00
7430 -- Memberships	215.00	5,490.50	375.00	0.00	0.00	856.00

Expenditure Trend

As of: 4/30/2016
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	11/30/2015	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016
	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual
7450 -- Office Expense	2,402.27	2,366.08	36,885.89	1,836.93	-34,470.07	1,372.47
7460 -- Professional & Special Service	18,553.25	56,412.04	-21,947.04	35,452.50	39,504.30	18,038.00
7507 -- ADP Payroll Fees	544.78	554.72	463.34	580.53	1,021.65	466.32
7510 -- Contractual Services	94.50	3,085.38	932.34	227.94	2,448.44	88.93
7530 -- Publications & Legal Notices	0.00	552.50	0.00	66.00	0.00	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	201,070.00
7580 -- Rents/Leases-Structure	0.00	0.00	0.00	919.92	0.00	0.00
7630 -- Small Tools & Instruments	1,047.44	1,482.59	105.14	819.53	1,010.67	1,015.40
7650 -- Special Departmental Expense	16,799.20	718.08	437.48	235.54	2,340.42	16.19
7671 -- Special Projects	1,007.33	0.00	0.00	0.00	0.00	0.00
7730 -- Transportation and Travel	0.00	6,711.47	879.25	1,583.72	637.25	597.43
7731 -- Gasoline-Oil-Fuel	4,231.73	7,269.51	4,929.75	2,003.26	3,064.17	1,771.52
7732 -- Training	11,648.00	2,750.18	3,051.10	16,110.07	7,090.78	11,956.40
7760 -- Utilities	658.42	9,717.57	2,310.32	2,646.53	6,285.35	546.80
Total Services and Supplies	93,587.85	132,382.11	50,533.54	94,055.87	107,020.37	275,808.54
Other Charges						
7860 -- Contrib To Other Agencies	25,000.00	0.00	0.00	0.00	0.00	0.00
Total Other Charges	25,000.00	0.00	0.00	0.00	0.00	0.00
Capital Assets						
8300 -- Equipment	10,400.21	0.00	0.00	0.00	0.00	0.00
8700 -- Work in Progress	3,794.00	0.00	-3,794.00	0.00	0.00	0.00
Total Capital Assets	14,194.21	0.00	-3,794.00	0.00	0.00	0.00
Total Expenditures	1,052,071.86	1,862,652.15	1,067,739.14	952,621.75	1,765,644.38	1,435,856.01
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	402,718.00	0.00	0.00	0.00

Expenditure Trend

As of: 4/30/2016
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	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	2/29/2016 Month-To-Date Actual	3/31/2016 Month-To-Date Actual	4/30/2016 Month-To-Date Actual
Total Other Financing Uses	0.00	0.00	402,718.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	402,718.00	0.00	0.00	0.00
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	0.00	0.00	7,732.00	0.00
Total Changes to Restricted	0.00	0.00	0.00	0.00	7,732.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	7,732.00	0.00
Total Montecito Fire Protection Dist	1,052,071.86	1,862,652.15	1,470,457.14	952,621.75	1,773,376.38	1,435,856.01
Total Report	1,052,071.86	1,862,652.15	1,470,457.14	952,621.75	1,773,376.38	1,435,856.01

May 2016

**Financial
Statements**

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
May 31, 2016

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 5/1/16	8,859,292.97	198.05	2,133,921.02	4,534,453.85	15,516,167.40
Income:					
Tax Revenue	12,446.15	-	-	-	12,446.15
Interest income	-	-	-	-	-
Other:					
Westmont Annex property tax	4,352.62	-	-	-	4,352.62
	<u>16,798.77</u>	-	-	-	<u>16,798.77</u>
Expenses:					
Warrants and Claims	(168,474.57)	-	-	(1,261.50)	(169,736.07)
Payroll	(864,972.11)	-	-	-	(864,972.11)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	-	-	-	-	-
	<u>(1,033,446.68)</u>	-	-	<u>(1,261.50)</u>	<u>(1,034,708.18)</u>
Cash Balance at 5/31/16	<u>7,842,645.06</u>	<u>198.05</u>	<u>2,133,921.02</u>	<u>4,533,192.35</u>	<u>14,498,257.99</u>
Cash in Treasury per Balance Sheet	<u>8,327,212.62</u>	<u>198.05</u>	<u>2,133,921.02</u>	<u>4,533,192.35</u>	<u>14,994,524.04</u>
Difference	484,567.56	-	-	-	484,567.56
Reconciliation:					
Outstanding payroll payments					
Delta Dental	13,878.90	-	-	-	13,878.90
Vision Service Plan	2,839.20	-	-	-	2,839.20
Mass Mutual contributions (6/1)	19,630.00	-	-	-	19,630.00
CalPERS retirement contrib. (6/1)	74,513.57	-	-	-	74,513.57
Payroll deposits (6/1)	290,136.46	-	-	-	290,136.46
EFT Payable (Acct 1015)					
Various vendors	5,608.23	-	-	-	5,608.23
Accounts payable (Acct 1210)					
Dino Denunzio Body Shop	5,673.47	-	-	-	5,673.47
CalPERS retirement contrib. (5/16)	72,287.73	-	-	-	72,287.73
	<u>484,567.56</u>	-	-	-	<u>484,567.56</u>

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

Payee	Description	Amount
Fund 3650 - General		
ACS Government Systems Inc	Firehouse software, annual fee	2,315.00
ADP Inc	ADP fees, 2 periods	470.43
Aflac	Employee paid insurance, April	1,317.90
AGS Rebuilders Inc	Rebuild 2 alternators	1,479.38
Airgas West	Oxygen refills	125.38
Alex Broumand	A. Broumand Reimb: Conf. of Arson Investigators	558.00
Allstar Fire Equipment Inc	PPE: Escape belts (new hires)	416.35
Allstar Fire Equipment Inc	PPE: Structure helmets (new hires)	666.87
Allstar Fire Equipment Inc	PPE: Wildland helmets, shields, hoods (new hires)	695.87
Allstar Fire Equipment Inc	SCBA bottles (6) - budgeted	6,355.42
Andrew Seybold Inc	Comm. service calls: Comm 13, Ch 11, Valley Peak	1,511.25
Applied Technology Group	UHF mobile radios (2) - budgeted	6,494.24
Arosha Inc	PPE: "FIRE" label application on safety vests	48.60
Arrow International	Medical supplies: needles	658.95
Bound Tree Medical	Patient medical supplies, 2 months	2,845.27
Branch Out Tree Care LLC	Chipping Projects (2)	8,500.00
Brandon Bennewate	B. Bennewate Reimb: HazMat Tech Module	682.58
Buena Tool Co	Vehicle tool	75.92
Callback Staffing Solutions LLC	Online scheduling program, 2 months	181.98
Callback Staffing Solutions LLC	Crewsense scheduling: on site training fee	899.45
CalPERS	GASB 68 reports	2,600.00
Carquest Auto Parts	Oil filter supplies	18.15
Community Radio Inc	Gibraltar space rental qtrly, April-June	919.92
Conexis Benefits Administrator LP	FSA administrative fee, 2 months	276.25
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	277.43
Cox Communications	CAD connectivity & Internet	2,761.90
Creative Product Source Inc	Public Education supplies: maltese cross bracelets	1,250.09
Department Of Justice	LiveScan fingerprint screening (3 employees)	147.00
Dino Denunzio'S Paint & Body Shop	Auto body repair to SQ91 (insurance reimbursable)	5,673.47
Dispensing Technology Corp	Epoxy cartridges and gun	544.19
Enterprise Services LLC	Rental car: 932 drop off U93 at Johnson Equip.	36.63
Entenmann Rovin Co	2 RETIREMENT BADGES/WALLETS	349.86
Fechter & Company	Financial Audit FY 14-15 - Final balance	777.00
Franchise Tax Board	Employee deduction payable to Franchise Tax Board	330.00
Freedom Signs	Repair to Sq91 accident damage	225.00
Frontier	Phone service	1,270.36
Goldman Magdalin Krikes Llp	Worker's comp legal services	140.00
Grainger Inc	Cal Fire crews in-kind payment (Grainger)	2,985.29
Hayward Lumber Company Sb	Lumber for training props	1,075.17
Impulse Internet Services	Phone services, 2 months	1,004.44
Informaco Emend Billing Service	IT support (billable), March	1,440.00
Informaco Emend Billing Service	IT support, May	4,600.00
Interstate Batteries	Vehicle and generator batteries	898.29
Iron Mountain	Shredding service, monthly fee	71.76
Juan O'S Mobile Repair	Test alternators and batteries on E91	190.00
Juan O'S Mobile Repair	Service repair to Medic 91 regulator	1,285.00
Keith Powell	K. Powell Reimb: Bombers Conference	375.00
Kimball Midwest Corp	Circuit tester tool	64.75
Kimball Midwest Corp	Station/shop supplies, flashlight tool	234.94
L N Curtis & Sons	HazMat Level B decon suits	1,987.93
Lee Wilson Electric Company	Completed installation of intersection detectors	2,120.00

Payee	Description	Amount
Leslie Muller	L. Muller Reimb: Navigator Conference	1,045.08
Liebert Cassidy Whitmore	Labor attorney fees, March	4,618.00
Loren Bass	L. Bass Reimb: HazMat Incident Commander	411.89
Marborg Industries	Refuse disposal, 2 months	862.10
Marborg Industries	Portable restroom for mitigation projects	253.50
McCormix Corporation	Diesel fuel, April	1,483.43
Mission Uniform Service Inc	Shop towels	396.76
Montecito Association	Montecito Association membership dues	500.00
Montecito Tree Care Inc	Special project: dead trees removal (Pueblo trail)	4,500.00
Montecito Village Hardware	Paint and supplies for USAR	98.20
Montecito Water District	Water service	528.76
Nationwide Power Solutions Inc	Basement radio UPS (budgeted)	3,573.28
Norm Katz Psy D	Pre-employment psychological screening	1,200.00
O'Connor Pest Control	Quarterly pest control maintenance	178.00
Paradise Chevrolet	Vehicle repair parts for BC916	83.90
Peyton Scapes	Landscape maintenance, 2 months	1,180.00
Precision Imaging	Office copier usage fee, April	209.00
Ready Refresh By Nestle	Bottled water, 2 months	510.32
RJ Fire Sprinkler Systems Inc	Fire sprinkler consultation services	227.50
Robert D Teneyck	Marketing/branding project	2,500.00
Rodney Walkup	R. Walkup Reimb: Fire Mechanics Academy	730.00
Sansum Clinic	Employee medical exams	7,826.50
Santa Barbara Trophy	Name tags for new hires	53.46
Satcom Global Inc	Satellite phone charges	304.30
SB County Auditor-Controller	Additional user tax	200.87
SB Mailworks	Neighborhood chipping flyers: 3/24, 4/7, 4/20, 5/5	811.73
SB Mailworks	Hazard abatement flyer	2,077.41
Scott Chapman	S. Chapman Reimb: Auto Extrication	1,584.07
Scott Chapman	S. Chapman Reimb: FDIC	1,923.12
Shaun P Davis	S. Davis Reimb: Auto Extrication	545.00
Sintra Group	Background investigation: 3 new employees	2,580.00
South Coast Emergency Vehicle	Mechanic stock supplies	46.24
South Coast Emergency Vehicle	E391 vehicle part	123.94
South Coast Emergency Vehicle	E92 hose, radiator parts	1,224.77
Southern California Edison	Electricity service, 2 months	3,078.75
Sprint	E92 Sim card for MDC, April	37.99
Suds-Duds Launderette	Turnouts cleaned	136.95
SullivanCurtisMonroe	Worker's Comp consulting fee, partial payment	6,000.00
The Gas Company	Gas service, 2 months	239.24
The Ups Store	SHIPPING	11.95
The Village Service Station	FUEL: APRIL, 2016	1,401.92
The Village Service Station	FUEL: MARCH, 2016	1,709.17
Trace Analytics LLC	MAKO AIR SAMPLE	80.00
Tri County Office Furniture	Office furniture - 50% payment (budgeted)	18,180.00
Turnout Maintenance Co LLC	Turnouts repairs	339.00
US Bank Corporate Card	HazMat FRO training supplies	24.96
	Extension cords, Sta. 1	32.38
	Adapters for programming radios	49.31
	APCO International membership: J. Jenkins	73.60
	HazMat testing supplies	95.70
	Fax, back-up server, and Dropbox account fees	117.94
	Business meetings: EMS, OES, and MWD (4)	182.07
	Postage, CalCard admin fees	259.75
	Gasoline charges	302.87
	Fire Service Pump Operator textbook	328.64
	Bombs Conference: R. Lauritson	375.00

Payee	Description	Amount	
US Bank Corporate Card (cont'd)	Vehicle parts/supplies	496.32	
	Cal-NENA Conference: J. Jenkins	545.93	
	Incident Mgmt Team Training: K. Taylor	656.59	
	Flashlight and regular batteries	741.00	
	Retiree helmets: Koepke/Nelson	750.08	
	Widling/Chapman: FDIC International	1,220.00	
	PPE: Class A hat badge, helmet shields (budgeted)	1,730.11	
	LCW Annual Conference: Gil/Taylor	1,945.61	
	Fire Rescue EMS Conference: Hickman/Taylor	2,117.80	
	Annual report postage expense	2,290.74	
	Veritiv Operating Company	Household supplies	895.45
	Verizon Wireless	Wireless service, April	1,197.24
	Verizon Wireless	Wireless service and 3 BC iPads, March	4,210.72
		Fund 3650 Total	<u>168,474.57</u>
<u>Fund 3653 - Land & Building</u>			
AMEC Foster Wheeler	Station 3 site identification	1,261.50	
	Fund 3653 Total	<u>1,261.50</u>	

**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
May 2016**

Regular Salaries	\$ 509,870.20
Part-Time Salaries	4,604.30
Directors Fees	1,190.00
Auxiliary	1,496.00
FLSA Safety	5,868.60
FLSA Dispatch	2,582.29
Overtime	80,464.08
Dispatch Cadre Earnings	2,028.00
Mass Mutual 457 Contribution	8,400.00
Uniform allowance	<u>1,500.00</u>
 Gross Wages	 \$ 618,003.47
 District Contributions to Insurance	 120,829.59
District Contributions to Medicare/SS	9,495.44
District Contributions to SUI	301.16
CalPERS Employee Contribution, District paid	49,402.70
CalPERS Employer Contribution, Employee paid	(23,945.91)
CalPERS, District Contribution	96,186.18
Health and Dependent Care FSA Contributions	(4,312.62)
Due to AFLAC	(1,317.90)
Adjustment to employee overdeduction	<u>330.00</u>
 Total Benefits	 <u>246,968.64</u>
Grand Total	<u>\$ 864,972.11</u>

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME DETAIL
May 2016**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Bass, L.	04/14/16		7.5	492.08			492.08	HazMat IC training
Bass, L.	05/03/16		24.0	1,574.64	1,574.64			
Bass, L.	05/04/16		24.0	1,574.64	1,574.64			
Bass, L.	05/05/16		2.0	131.22			131.22	HazMat meeting
Blake, G.	05/05/16		13.0	837.72	837.72			
Broumand, A.	04/25/16		8.0	494.52			494.52	Bomb Conference
Broumand, A.	04/26/16		8.0	494.52			494.52	Bomb Conference
Broumand, A.	04/27/16		8.0	494.52			494.52	Bomb Conference
Chapman, S.	04/27/16		7.5	552.38			552.38	Wildland Refresher instructor
Chapman, S.	04/29/16		9.0	662.85			662.85	Wildland Refresher instructor
Fuggles, K.	05/05/16		10.0	714.75	714.75			
Galbraith, R.	04/24/16		7.0	421.37	421.37			
Galbraith, R.	04/30/16		24.0	1,444.68	1,444.68			
Galbraith, R.	05/01/16		24.0	1,444.68	1,444.68			
Hauser, B.	04/27/16	24.0	-	-	-			
Hauser, B.	04/27/16		8.0	466.20			466.20	Wildland Refresher instructor
Hauser, B.	05/05/16		3.0	174.83			174.83	WUI drill
Klemowicz, E.	04/24/16	4.0	20.0	1,170.90	1,170.90			
Klemowicz, E.	05/05/16		2.0	117.09	117.09			
Mann, K.	05/06/16	8.0	16.0	1,153.68	1,153.68			
Skei, E.	05/08/16	24.0	-	-	-			
Villarreal, J.	04/18/16		2.5	198.15			198.15	"Every 15 Minutes" coverage
Villarreal, J.	04/24/16		24.0	1,902.24	1,902.24			
Villarreal, J.	05/03/16		5.5	435.93			435.93	CrewSense training/programming
Walkup, R.	04/25/16	8.0	16.0	959.76	959.76			
Wrenn, B.	04/29/16		24.0	1,160.28	1,160.28			
Wrenn, B.	05/05/16		24.0	1,160.28	1,160.28			
Gil, A.	05/01/16	4.0	-	-	-		-	Month-end financial reporting
Gil, A.	05/08/16	5.0	-	-	-		-	Finance Committee reports

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
Jenkins, J.	04/28/16		17.0	1,826.57	1,826.57				
Jenkins, J.	04/30/16		24.0	2,578.68	2,578.68				
Lauritson, R.	04/29/16		15.0	1,828.58	1,828.58				
Taylor, J.	04/26/16		24.0	992.16	992.16				
Ederer, T.	04/25/16		10.0	963.00	963.00				
Ederer, T.	05/04/16		8.0	963.00	963.00				
			Payroll 5/16/16	29,385.90	24,788.70	-	4,597.20		
Holthe, D.	04/24/16		6.5	539.47	539.47				
St. Oegger, D.	04/24/16		7.0	481.95	481.95				
Briner, A.	05/02/16		9.0	686.61			686.61		Crew Sense training
Davis, S.	05/03/16		2.5	163.24			163.24		Crew Sense training
Bennewate, B.	05/05/16		10.0	585.90	585.90				
Poulos, T.	05/05/16		3.0	193.01	193.01				
Powell, K.	05/05/16		1.5	87.82	87.82				
Bennewate, B.	05/09/16		9.0	527.31	527.31				
Elliott, M.	05/09/16		9.0	619.65	619.65				
Lauritson, R.	05/09/16		3.5	426.67	426.67				
Poulos, T.	05/09/16		9.0	579.02	579.02				
Broumand, A.	05/10/16		4.0	247.26	247.26				
Badaracco, J.	05/11/16		3.0	248.67			248.67		Type 6 final inspection
Briner, A.	05/11/16		4.0	305.16			305.16		Draeger burn prop training
Broumand, A.	05/11/16		1.5	92.72			92.72		"Every 15 Minutes" assistance
Fuggles, K.	05/11/16	24.0	-	-	-				
Grant, L.	05/11/16		15.5	749.35	749.35				
Hauser, B.	05/11/16	24.0	-	-	-				
Holthe, D.	05/11/16		4.0	331.98			331.98		Draeger burn prop training
Lauritson, R.	05/11/16		2.5	304.76	304.76				
Zeitsoff, J.	05/11/16		1.5	93.53	93.53		93.53		"Every 15 Minutes" assistance
Blake, G.	05/12/16		7.5	483.30	483.30				
McCracken, R.	05/12/16		7.5	495.45	495.45				
Powell, K.	05/12/16		7.5	439.09	439.09				
Wrenn, B.	05/12/16		7.5	362.59	362.59				
Badaracco, J.	05/13/16		6.0	497.34	497.34		497.34		Type 6 final inspection

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Bennewate, B.	05/13/16		24.0	1,406.16	1,406.16			
Briner, A.	05/13/16		10.0	762.90			762.90	Wildland Specialist interview panel
Grant, L.	05/13/16		24.0	1,160.28	1,160.28			
Holthe, D.	05/13/16	16.0	8.0	663.96	663.96			
Whilt, S.	05/13/16		19.0	1,020.30	1,020.30			
Widling, A.	05/13/16		11.0	963.00			963.00	Wildland Specialist interview panel
Zeitsoff, J.	05/13/16		24.0	1,496.52	1,496.52			
Bennewate, B.	05/14/16		6.0	351.54	351.54			
Davis, S.	05/14/16		5.5	359.12			359.12	Draeger burn prop training
Hauser, B.	05/14/16		6.0	349.65			349.65	Draeger burn prop training
Holthe, D.	05/14/16		5.5	456.47			456.47	Draeger burn prop training
Lauritson, R.	05/14/16		6.0	731.43	731.43			
Blake, G.	05/16/16		24.0	1,546.56	1,546.56			
Galbraith, R.	05/16/16		9.0	541.76			541.76	Academy instruction
Walkup, R.	05/16/16		24.0	1,439.64	1,439.64			
Wrenn, B.	05/16/16		6.5	314.24			314.24	Driver operator training
Broumand, A.	05/17/16		1.0	61.82			61.82	"Every 15 Minutes" assistance
Grant, L.	05/17/16		6.5	314.24			314.24	Driver operator training
McCracken, R.	05/17/16		10.0	660.60	660.60			
Whilt, S.	05/17/16		6.5	349.05			349.05	Driver operator training
Wrenn, B.	05/17/16		6.5	314.24			314.24	Driver operator training
Bennewate, B.	05/18/16		5.0	292.95	292.95			
Fuentes, E.	05/18/16		5.0	360.53	360.53			
Galbraith, R.	05/18/16		9.0	541.76			541.76	Academy instruction
Klemowicz, E.	05/18/16	4.0	20.0	1,170.90	1,170.90			
McCracken, R.	05/18/16		1.5	99.09	99.09			
McCracken, R.	05/18/16		24.0	1,585.44	1,585.44			
Widling, A.	05/18/16		24.0	1,925.00	1,925.00			
Wrenn, B.	05/18/16		7.5	362.59			362.59	Driver operator training
Zeitsoff, J.	05/18/16		1.0	62.36			62.36	"Every 15 Minutes" assistance
Briner, A.	05/19/16		4.5	343.31	343.31			
Broumand, A.	05/19/16		4.0	247.26	247.26			
Grant, L.	05/19/16		9.0	435.11			435.11	Driver operator training

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Poulos, T.	05/19/16		10.0	643.34	643.34			
Skei, E.	05/19/16		8.5	641.96	641.96			
Whilt, S.	05/19/16		9.0	483.30			483.30	Driver operator training
Wrenn, B.	05/19/16		9.5	459.28			459.28	Driver operator training
Zeitsoff, J.	05/19/16		8.5	530.02	530.02			
Fuentes, E.	05/20/16		24.0	1,730.52	1,730.52			
Galbraith, R.	05/20/16		9.0	541.75			541.75	Academy instruction
Grant, L.	05/20/16		8.0	386.76			386.76	Driver operator training
Holthe, D.	05/20/16		9.0	746.96			746.96	Academy instruction
Whilt, S.	05/20/16		8.0	429.60			429.60	Driver operator training
Zeitsoff, J.	05/20/16		24.0	1,496.52	1,496.52			
Edwards, T.	05/21/16		24.0	1,925.00	1,925.00			
Lauritson, R.	05/21/16		24.0	2,925.72	2,925.72			
Fuggles, K.	05/22/16	24.0	-	-	-			
Jenkins, J.	05/22/16		12.0	1,289.34	1,289.34			
Klemowicz, E.	05/22/16	4.0	20.0	1,170.90	1,170.90			
Taylor, J.	05/22/16		12.0	496.08	496.08			
Edwards, T.	05/23/16		24.0	1,925.00	1,925.00			
Hauser, B.	05/23/16		9.5	661.91	661.91			
Wrenn, B.	05/23/16		7.5	362.59			362.59	Academy instruction
Payroll 6/1/16				51,078.18	39,060.38	-	12,017.80	

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME SUMMARY**

Fiscal Year 2014-15

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	54,746.66	-	3,482.39	58,229.05
AUGUST	86,994.40	187,986.81	2,798.86	277,780.07
SEPTEMBER	48,043.14	106,053.76	5,491.04	159,587.93
OCTOBER	52,145.54	43,661.73	6,047.12	101,854.39
NOVEMBER	46,710.60	-	14,769.37	61,479.97
DECEMBER	85,597.37	-	27,550.49	113,147.86
JANUARY	90,637.81	-	7,324.76	97,962.57
FEBRUARY	42,332.31	-	8,579.85	50,912.16
MARCH	62,100.66	-	31,683.75	93,784.41
APRIL	94,279.85	-	20,875.14	115,154.99
MAY	32,281.95	-	8,358.40	40,640.35
JUNE	37,471.74	31,262.47	3,958.29	72,692.50
TOTAL	733,342.01	368,964.77	140,919.46	1,243,226.23

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD May 2015	695,870.27	337,702.30	136,961.17	1,170,533.73

Fiscal Year 2015-16

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	75,118.24
AUGUST	39,374.01	392,353.36	1,923.13	433,650.50
SEPTEMBER	81,872.55	211,227.62	2,502.77	295,602.94
OCTOBER	67,164.38	1,767.60	1,435.33	70,367.31
NOVEMBER	66,602.43	28,894.69	15,424.45	110,921.57
DECEMBER	96,812.16	4,730.31	12,117.85	113,660.32
JANUARY	52,753.02	2,139.45	6,680.76	61,573.23
FEBRUARY	47,051.95	-	3,740.82	50,792.77
MARCH	43,290.30	-	7,347.09	50,637.39
APRIL	56,824.52	-	11,211.22	68,035.74
MAY	63,849.08	-	16,615.00	80,464.08
JUNE				-
TOTAL	641,936.03	687,467.01	81,421.04	1,410,824.08
Budget	750,000.00	325,000.00	125,000.00	
% of Budget	85.6%	211.5%	65.1%	

Variance Report
Finance Committee - June 16, 2016

Report	Line Item	Variance Explanation
1	Balance Sheet 0115	Fair market value adjustments posted by the County on a quarterly basis.
2	Balance Sheet 0130	Cash held with Cochrane Property Management for rental property units. A disbursement was issued in May for the balance over \$5,000.
3	Balance Sheet 1015 & 1210	The EFT and accounts payable account reflects expenses entered by May 31st, but disbursement payment wasn't completed until June.
4	Financial Status Taxes Total	In general, approximately 95% of property tax revenues are distributed by April. Additional distributions for Account 3011,3015, 3054 are expected by June 30th.
5	Financial Status 3750 & 4476	Please see the Fire Assignments spreadsheet for billing and revenue details.
6	Financial Status 6301	The overtime reimbursable account exceeds the budgeted amount due to a busy fire season. A budget amendment will be presented in June to adjust the budgeted amount.
7	Financial Status 7030	This account includes \$35,000 budgeted for new turnouts. Purchase is expected to be completed in June.
8	Financial Status 7120	This account is used for repairs to equipment, machines, etc. Expenses are lower than expected at this point, but it's difficult to predict future expenses.
9	Financial Status 7205	The hazard mitigation projects are ongoing and "Neighborhood Projects" will continue through the end of the fiscal year.
10	Financial Status 7348	The mobile data computers budgeted at \$27,000 will be purchased next fiscal year, resulting in excess funds for this account.
11	Financial Status 7450	A deposit of \$18,000 was paid in May for the office furniture budgeted for a total of \$28,000.
12	Financial Status 7460	Professional service fees have remained lower than expected this fiscal year. There's nothing specifically that accounts for the variance.
13	Financial Status 7546	Admin fee paid to the SB County Tax Collector's office. The total amount exceeded the budgeted amount due to high costs incurred by the County for property tax administrative costs. Next year's budget has been adjusted to account for the expected increase.
14	Financial Status 7650	This line item has remained lower than expected this fiscal year. There's nothing specifically that accounts for the variance.
15	Financial Status 8300	The technology upgrade to the Department Operations Center budgeted for \$50,000 will be delayed until next year to allow ensure that all needs and planning are taken into consideration.
16	Financial Status Fund 3653 7700	The expenses in this line item all pertain to the San Leandro property acquisition efforts. The expenses were originally capitalized, but since the land was not purchased, they must be reclassified into the Services & Supplies object level.
17	Financial Trend 7205	The Wildland Specialists have engaged in more projects this fiscal year because of the availability of the Cal Fire inmate crews, resulting in more expenses than in past years.

Variance Report
Finance Committee - June 16, 2016

Report	Line Item	Variance Explanation
18 Financial Trend	7363	Vehicle maintenance expenses are currently higher than anticipated for this time of year, due to some major mechanical repairs and regular wear and tear maintenance as a result of a busy fire assignment season.
19 Financial Trend	7400	Medical expenses are higher than in past years due to budgeted purchases for the current year, including, medical narcotics vaults (\$9k) and 2 Lifepak AEDs (\$5k).
20 Expenditure Trend	6100/ 6400	There were 3 payroll periods in April and only 1 in May. Salaries and retirement contributions are affected accordingly.
21 Expenditure Trend	7450	The computer replacement expense of \$36,000 was mistakenly charged to account 7450 in January. The expense was reclassified to account 7348, where the expense was budgeted.

Balance Sheet

As of: 5/31/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,014,779.63	19,209,745.32	15,897,312.33	8,327,212.62
0115 -- Treasury FMV Adjustment	2,865.52	13,708.54	8,842.06	7,732.00 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,353.84	18,879.59	11,698.49	15,534.94 2
0230 -- Accounts Receivable	114,594.00	0.00	114,594.00	0.00
0240 -- Interest Receivable	5,962.84	11,775.29	17,738.13	0.00
Total Assets	5,147,055.83	19,254,108.74	16,050,185.01	8,350,979.56
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	4,125,920.75	4,125,920.75	0.00
1015 -- EFT Payable	3,149.86	1,507,453.06	1,509,911.43	5,608.23 3
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	5,610,964.25	5,663,101.59	77,961.20 3
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	500.00	3,000.00
1730 -- Unidentified Deposits	0.00	1,607,042.32	1,607,042.32	0.00
Total Liabilities	330,019.72	13,149,926.38	12,906,476.09	86,569.43
Equity				
2120 -- Fund Balance-Restricted	2,865.52	2,865.52	7,732.00	7,732.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	3,613,670.59	36,216,725.08	39,659,232.62	7,056,178.13
Total Equity	4,817,036.11	36,219,590.60	39,666,964.62	8,264,410.13
Total Liabilities, Equity & Other Credits	5,147,055.83	49,369,516.98	52,573,440.71	8,350,979.56

Balance Sheet

As of: 5/31/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	180.30	795,546.76	795,529.01	198.05
0115 -- Treasury FMV Adjustment	0.10	0.60	0.34	0.36
0240 -- Interest Receivable	0.18	16.58	16.76	0.00
Total Assets	180.58	795,563.94	795,546.11	198.41
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	792,569.01	792,569.01	0.00
1210 -- Accounts Payable	0.00	795,529.01	795,529.01	0.00
Total Liabilities	0.00	1,591,058.02	1,591,058.02	0.00
Equity				
2120 -- Fund Balance-Restricted	0.10	0.18	0.44	0.36
2140 -- Fund Balance-Assigned	180.48	0.00	0.00	180.48
2200 -- Fund Balance-Residual	0.00	1,591,105.79	1,591,123.36	17.57
Total Equity	180.58	1,591,105.97	1,591,123.80	198.41
Total Liabilities, Equity & Other Credits	180.58	3,182,163.99	3,182,181.82	198.41

Balance Sheet

As of: 5/31/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,386,382.70	9,437.05	261,898.73	2,133,921.02
0115 -- Treasury FMV Adjustment	1,363.62	6,732.79	4,140.63	3,955.78
0240 -- Interest Receivable	2,259.63	7,177.42	9,437.05	0.00
Total Assets	2,390,005.95	23,347.26	275,476.41	2,137,876.80
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	83,504.94	83,504.94	0.00
1015 -- EFT Payable	0.00	178,369.80	178,369.80	0.00
1210 -- Accounts Payable	0.00	261,874.74	261,874.74	0.00
Total Liabilities	0.00	523,749.48	523,749.48	0.00
Equity				
2120 -- Fund Balance-Restricted	1,363.62	2,249.05	4,841.21	3,955.78
2140 -- Fund Balance-Assigned	2,388,642.33	0.00	0.00	2,388,642.33
2200 -- Fund Balance-Residual	0.00	623,872.57	369,151.26	-254,721.31
Total Equity	2,390,005.95	626,121.62	373,992.47	2,137,876.80
Total Liabilities, Equity & Other Credits	2,390,005.95	1,149,871.10	897,741.95	2,137,876.80

Balance Sheet

As of: 5/31/2016
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 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2016
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,082,751.75	24,291.50	2,573,850.90	4,533,192.35
0115 -- Treasury FMV Adjustment	4,047.20	15,494.45	11,128.23	8,413.42
0240 -- Interest Receivable	6,850.72	17,440.78	24,291.50	0.00
Total Assets	7,093,649.67	57,226.73	2,609,270.63	4,541,605.77
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	12,250.00	12,250.00	0.00
1015 -- EFT Payable	0.00	53,333.90	53,333.90	0.00
1210 -- Accounts Payable	0.00	65,333.90	65,333.90	0.00
Total Liabilities	0.00	130,917.80	130,917.80	0.00
Equity				
2120 -- Fund Balance-Restricted	4,047.20	7,211.12	11,577.34	8,413.42
2140 -- Fund Balance-Assigned	7,089,602.47	0.00	0.00	7,089,602.47
2200 -- Fund Balance-Residual	0.00	5,275,432.87	2,719,022.75	-2,556,410.12
Total Equity	7,093,649.67	5,282,643.99	2,730,600.09	4,541,605.77
Total Liabilities, Equity & Other Credits	7,093,649.67	5,413,561.79	2,861,517.89	4,541,605.77

Financial Status

As of: 5/31/2016 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	14,439,960.00	14,140,388.91	-299,571.09	97.93 %
3011 -- Property Tax-Unitary	113,640.00	-353.49	-113,993.49	-0.31 %
3015 -- PT PY Corr/Escapes Secured	-37,185.00	-486.36	36,698.64	1.31 %
3020 -- Property Tax-Current Unsecd	619,890.00	656,931.35	37,041.35	105.98 %
3040 -- Property Tax-Prior Secured	0.00	119.31	119.31	--
3050 -- Property Tax-Prior Unsecured	0.00	56.05	56.05	--
3054 -- Supplemental Pty Tax-Current	237,945.00	90,001.67	-147,943.33	37.82 %
3056 -- Supplemental Pty Tax-Prior	0.00	1,207.57	1,207.57	--
	Taxes	14,887,865.01	-486,384.99	96.84 %
Use of Money and Property				
3380 -- Interest Income	17,465.00	11,775.29	-5,689.71	67.42 %
3381 -- Unrealized Gain/Loss Invstmnts	4,866.00	4,866.48	0.48	100.01 %
3409 -- Other Rental of Bldgs and Land	51,660.00	34,840.00	-16,820.00	67.44 %
	Use of Money and Property	51,481.77	-22,509.23	69.58 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	260,000.00	411,114.45	151,114.45	158.12 %
4220 -- Homeowners Property Tax Relief	84,365.00	82,974.32	-1,390.68	98.35 %
	Intergovernmental Revenue-State	494,088.77	149,723.77	143.48 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	65,000.00	891,451.98	826,451.98	1,371.46 %
	Intergovernmental Revenue-Federal	891,451.98	826,451.98	1,371.46 %
Charges for Services				
5105 -- Reimb for District Services	183,020.00	113,233.17	-69,786.83	61.87 %
	Charges for Services	113,233.17	-69,786.83	61.87 %

Financial Status

As of: 5/31/2016 (92% 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	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,860.00	7,345.66	1,485.66	125.35 %
Miscellaneous Revenue	5,860.00	7,345.66	1,485.66	125.35 %
Revenues	16,046,486.00	16,445,466.36	398,980.36	102.49 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,977,727.00	5,816,489.06	1,161,237.94	83.36 %
6300 -- Overtime	125,000.00	67,615.76	57,384.24	54.09 %
6301 -- Overtime - Reimbursable	325,000.00	691,154.43	-366,154.43	212.66 %
6310 -- Overtime - Constant Staffing	750,000.00	589,460.94	160,539.06	78.59 %
6400 -- Retirement Contribution	2,106,890.00	1,861,838.51	245,051.49	88.37 %
6475 -- Retiree Medical OPEB	3,293,913.00	2,470,434.00	823,479.00	75.00 %
6550 -- FICA/Medicare	112,717.00	96,892.19	15,824.81	85.96 %
6600 -- Health Insurance Contrib	1,415,488.00	1,394,689.51	20,798.49	98.53 %
6700 -- Unemployment Ins Contribution	9,100.00	8,245.60	854.40	90.61 %
6900 -- Workers Compensation	525,000.00	432,983.89	92,016.11	82.47 %
Salaries and Employee Benefits	15,640,835.00	13,429,803.89	2,211,031.11	85.86 %
Services and Supplies				
7030 -- Clothing and Personal	49,500.00	10,987.57	38,512.43	22.20 %
7050 -- Communications	77,300.00	79,017.18	-1,717.18	102.22 %
7060 -- Food	2,500.00	365.13	2,134.87	14.61 %
7070 -- Household Supplies	33,760.00	22,369.03	11,390.97	66.26 %
7090 -- Insurance	31,000.00	27,333.00	3,667.00	88.17 %
7120 -- Equipment Maintenance	35,000.00	20,566.44	14,433.56	58.76 %
7200 -- Structure & Ground Maintenance	38,550.00	31,247.58	7,302.42	81.06 %
7205 -- Fire Defense Zone	140,750.00	96,753.26	43,996.74	68.74 %

Financial Status

As of: 5/31/2016 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,100.00	2,228.40	871.60	71.88 %
7324 -- Audit and Accounting Fees	23,250.00	22,922.00	328.00	98.59 %
7348 -- Instruments & Equip. < \$5000	99,090.00	61,308.52	37,781.48	61.87 %
7363 -- Equipment Maintenance	58,000.00	63,336.10	-5,336.10	109.20 %
7400 -- Medical, Dental and Lab	44,860.00	38,529.25	6,330.75	85.89 %
7430 -- Memberships	9,500.00	8,750.10	749.90	92.11 %
7450 -- Office Expense	58,530.00	32,825.98	25,704.02	56.08 %
7460 -- Professional & Special Service	371,000.00	239,172.41	131,827.59	64.47 %
7507 -- ADP Payroll Fees	7,500.00	6,095.78	1,404.22	81.28 %
7510 -- Contractual Services	43,300.00	31,273.45	12,026.55	72.23 %
7530 -- Publications & Legal Notices	3,000.00	2,373.88	626.12	79.13 %
7546 -- Administrative Expense	165,000.00	201,070.00	-36,070.00	121.86 %
7580 -- Rents/Leases-Structure	4,400.00	3,662.94	737.06	83.25 %
7630 -- Small Tools & Instruments	12,090.00	10,895.36	1,194.64	90.12 %
7650 -- Special Departmental Expense	61,500.00	33,331.92	28,168.08	54.20 %
7671 -- Special Projects	17,500.00	8,510.44	8,989.56	48.63 %
7730 -- Transportation and Travel	25,000.00	20,917.28	4,082.72	83.67 %
7731 -- Gasoline-Oil-Fuel	63,000.00	42,355.87	20,644.13	67.23 %
7732 -- Training	89,750.00	73,258.46	16,491.54	81.63 %
7760 -- Utilities	48,000.00	37,587.91	10,412.09	78.31 %
Services and Supplies	1,615,730.00	1,229,045.24	386,684.76	76.07 %
Other Charges				
7860 -- Contrib To Other Agencies	25,000.00	25,000.00	0.00	100.00 %
Other Charges	25,000.00	25,000.00	0.00	100.00 %
Capital Assets				
8300 -- Equipment	153,250.00	10,400.21	142,849.79	6.79 %
Capital Assets	153,250.00	10,400.21	142,849.79	6.79 %

Financial Status

As of: 5/31/2016 (92% 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	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Expenditures	17,434,815.00	14,694,249.34	2,740,565.66	84.28 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	2,459,473.00	2,459,473.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	32,214.00	32,214.00	--
Other Financing Sources	2,459,473.00	2,491,687.00	32,214.00	101.31 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Uses	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Sources & Uses	1,393,973.00	1,696,157.00	302,184.00	121.68 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2,866.00	2,865.52	-0.48	99.98 %
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
Increase to Restricted				
9797 -- Unrealized Gains	7,732.00	7,732.00	0.00	100.00 %
Increase to Restricted	7,732.00	7,732.00	0.00	100.00 %
Changes to Fund Balances	-4,866.00	-4,866.48	-0.48	100.01 %
Montecito Fire Protection Dist	778.00	3,442,507.54	3,441,729.54	442,481.69 %

Financial Status

As of: 5/31/2016 (92% 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	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	16.58	16.58	--
3381 -- Unrealized Gain/Loss Invstmnts	1.00	0.26	-0.74	26.00 %
Use of Money and Property	1.00	16.84	15.84	1,684.00 %
Revenues	1.00	16.84	15.84	1,684.00 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	3,000.00	2,960.00	40.00	98.67 %
Services and Supplies	3,000.00	2,960.00	40.00	98.67 %
Other Charges				
7830 -- Interest Expense	51,573.00	51,573.20	-0.20	100.00 %
Other Charges	51,573.00	51,573.20	-0.20	100.00 %
Expenditures	54,573.00	54,533.20	39.80	99.93 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	795,500.00	795,530.00	30.00	100.00 %
Other Financing Sources	795,500.00	795,530.00	30.00	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	741,000.00	740,995.81	4.19	100.00 %
Other Financing Uses	741,000.00	740,995.81	4.19	100.00 %
Other Financing Sources & Uses	54,500.00	54,534.19	34.19	100.06 %

Financial Status

As of: 5/31/2016 (92% 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	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1.00	0.18	-0.82	18.00 %
Decrease to Restricted	1.00	0.18	-0.82	18.00 %
Increase to Restricted				
9797 -- Unrealized Gains	2.00	0.44	1.56	22.00 %
Increase to Restricted	2.00	0.44	1.56	22.00 %
Changes to Fund Balances	-1.00	-0.26	0.74	26.00 %
Montecito Fire Pension Oblig	-73.00	17.57	90.57	-24.07 %

Financial Status

As of: 5/31/2016 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	7,177.42	7,177.42	--
3381 -- Unrealized Gain/Loss Invstmnts	2,592.00	2,592.16	0.16	100.01 %
Use of Money and Property	2,592.00	9,769.58	7,177.58	376.91 %
Revenues	2,592.00	9,769.58	7,177.58	376.91 %
Expenditures				
Services and Supplies				
7363 -- Equipment Maintenance	30,000.00	0.00	30,000.00	0.00 %
Services and Supplies	30,000.00	0.00	30,000.00	0.00 %
Capital Assets				
8300 -- Equipment	315,900.00	261,898.73	54,001.27	82.91 %
Capital Assets	315,900.00	261,898.73	54,001.27	82.91 %
Expenditures	345,900.00	261,898.73	84,001.27	75.72 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	270,000.00	0.00	-270,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	30,000.00	0.00	-30,000.00	0.00 %
Other Financing Sources	300,000.00	0.00	-300,000.00	0.00 %
Other Financing Sources & Uses	300,000.00	0.00	-300,000.00	0.00 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2,250.00	2,249.05	-0.95	99.96 %
Decrease to Restricted	2,250.00	2,249.05	-0.95	99.96 %

Financial Status

As of: 5/31/2016 (92% 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	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Increase to Restricted				
9797 -- Unrealized Gains	4,842.00	4,841.21	0.79	99.98 %
Increase to Restricted	4,842.00	4,841.21	0.79	99.98 %
Changes to Fund Balances	-2,592.00	-2,592.16	-0.16	100.01 %
Montecito Fire Cap Outlay Res	-45,900.00	-254,721.31	-208,821.31	554.95 %

Financial Status

As of: 5/31/2016 (92% 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	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	17,440.78	17,440.78	--
3381 -- Unrealized Gain/Loss Invstmnts	4,366.00	4,366.22	0.22	100.01 %
Use of Money and Property	4,366.00	21,807.00	17,441.00	499.47 %
Revenues	4,366.00	21,807.00	17,441.00	499.47 %
Expenditures				
Services and Supplies				
7700 -- Projects <\$100,000	0.00	100,613.40	-100,613.40	--
Services and Supplies	0.00	100,613.40	-100,613.40	--
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Work in Progress	0.00	13,764.50	-13,764.50	--
Capital Assets	100,000.00	13,764.50	86,235.50	13.76 %
Expenditures				
Expenditures	100,000.00	114,377.90	-14,377.90	114.38 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	2,459,473.00	2,459,473.00	0.00	100.00 %
Other Financing Uses	2,459,473.00	2,459,473.00	0.00	100.00 %
Other Financing Sources & Uses	-2,459,473.00	-2,459,473.00	0.00	100.00 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	7,212.00	7,211.12	-0.88	99.99 %
Decrease to Restricted	7,212.00	7,211.12	-0.88	99.99 %

Financial Status

As of: 5/31/2016 (92% 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	6/30/2016 Fiscal Year Adjusted Budget	5/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Increase to Restricted 9797 -- Unrealized Gains	11,578.00	11,577.34	0.66	99.99 %
Increase to Restricted	11,578.00	11,577.34	0.66	99.99 %
Changes to Fund Balances	-4,366.00	-4,366.22	-0.22	100.01 %
Montecito Fire Land & Building	-2,559,473.00	-2,556,410.12	3,062.88	99.88 %
Net Financial Impact	-2,604,668.00	631,393.68	3,236,061.68	-24.24 %

Financial Trend

As of: 5/31/2016
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	5/31/2014 Year-To-Date Actual	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	12,919,302.86	13,489,083.39	14,140,388.91
3011 -- Property Tax-Unitary	105,867.82	-305.66	-353.49
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-486.36
3020 -- Property Tax-Current Unsecd	594,306.97	629,628.56	656,931.35
3040 -- Property Tax-Prior Secured	-61,141.77	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	8,334.53	0.00	56.05
3054 -- Supplemental Pty Tax-Current	222,053.57	16,261.83	90,001.67
3056 -- Supplemental Pty Tax-Prior	16,454.14	-2,580.20	1,207.57
Taxes	13,805,178.12	14,131,985.72	14,887,865.01
Use of Money and Property			
3380 -- Interest Income	8,219.87	8,514.38	11,775.29
3381 -- Unrealized Gain/Loss Invstmnts	2,547.04	5,045.33	4,866.48
3409 -- Other Rental of Bldgs and Land	36,648.00	37,896.93	34,840.00
Use of Money and Property	47,414.91	51,456.64	51,481.77
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	289,301.99	473,885.38	411,114.45
4220 -- Homeowners Property Tax Relief	86,330.12	84,366.22	82,974.32
Intergovernmental Revenue-State	375,632.11	558,251.60	494,088.77
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	97,418.31	57,365.80	891,451.98
Intergovernmental Revenue-Federal	97,418.31	57,365.80	891,451.98
Charges for Services			
5105 -- Reimb for District Services	0.00	135,411.26	113,233.17
Charges for Services	0.00	135,411.26	113,233.17

Financial Trend

As of: 5/31/2016
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	5/31/2014 Year-To-Date Actual	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	184,370.74	29,738.96	7,345.66
Miscellaneous Revenue	184,370.74	29,738.96	7,345.66
Revenues	14,510,014.19	14,964,209.98	16,445,466.36
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	5,439,262.74	5,581,133.86	5,816,489.06
6300 -- Overtime	784,303.59	1,194,157.46	67,615.76
6301 -- Overtime - Reimbursable	0.00	0.00	691,154.43
6310 -- Overtime - Constant Staffing	0.00	0.00	589,460.94
6400 -- Retirement Contribution	1,515,498.77	1,567,590.33	1,861,838.51
6475 -- Retiree Medical OPEB	0.00	1,073,424.00	2,470,434.00
6550 -- FICA/Medicare	80,034.52	90,982.69	96,892.19
6600 -- Health Insurance Contrib	1,203,919.51	1,280,009.66	1,394,689.51
6700 -- Unemployment Ins Contribution	8,797.14	8,371.35	8,245.60
6900 -- Workers Compensation	623,584.76	630,314.55	432,983.89
Salaries and Employee Benefits	9,655,401.03	11,425,983.90	13,429,803.89
Services and Supplies			
7030 -- Clothing and Personal	18,464.87	15,839.43	10,987.57
7050 -- Communications	72,726.34	83,814.58	79,017.18
7060 -- Food	1,130.48	2,083.34	365.13
7070 -- Household Supplies	20,623.62	19,714.51	22,369.03
7090 -- Insurance	29,867.10	30,051.15	27,333.00
7120 -- Equipment Maintenance	95,123.68	31,716.35	20,566.44
7200 -- Structure & Ground Maintenance	27,409.27	37,922.01	31,247.58
7205 -- Fire Defense Zone	0.00	34,895.29	96,753.26
		17	

Financial Trend

As of: 5/31/2016
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	5/31/2014 Year-To-Date Actual	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	2,198.88	2,345.61	2,228.40
7324 -- Audit and Accounting Fees	24,705.00	22,657.00	22,922.00
7348 -- Instruments & Equip. < \$5000	0.00	6,100.10	61,308.52
7363 -- Equipment Maintenance	0.00	35,953.67	63,336.10
7400 -- Medical, Dental and Lab	11,638.25	17,144.07	38,529.25
7430 -- Memberships	2,252.00	8,728.00	8,750.10
7440 -- Miscellaneous Expense	62,990.00	0.00	0.00
7450 -- Office Expense	23,950.23	26,910.22	32,825.98
7460 -- Professional & Special Service	246,620.82	249,115.44	239,172.41
7506 -- Administrative Expense (SBC)	150,687.00	140,370.00	0.00
7507 -- ADP Payroll Fees	5,765.89	6,289.68	6,095.78
7510 -- Contractual Services	0.00	31,076.72	31,273.45
7530 -- Publications & Legal Notices	1,660.24	1,272.96	2,373.88
7546 -- Administrative Expense	0.00	0.00	201,070.00
7580 -- Rents/Leases-Structure	3,578.60	3,706.10	3,662.94
7630 -- Small Tools & Instruments	37,994.85	7,252.27	10,895.36
7650 -- Special Departmental Expense	22,029.67	69,307.56	33,331.92
7653 -- Training Fees & Supplies	825.60	0.00	0.00
7671 -- Special Projects	5,088.60	7,952.51	8,510.44
7730 -- Transportation and Travel	9,848.95	10,782.22	20,917.28
7731 -- Gasoline-Oil-Fuel	47,955.46	39,373.24	42,355.87
7732 -- Training	39,934.24	54,210.90	73,258.46
7760 -- Utilities	41,536.74	38,196.36	37,587.91
	1,006,606.38	1,034,781.29	1,229,045.24
Services and Supplies			
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	25,000.00
Other Charges	0.00	0.00	25,000.00

Account 7546

Financial Trend

As of: 5/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	5/31/2014 Year-To-Date Actual	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual
Capital Assets			
8300 -- Equipment	32,425.12	66,126.46	10,400.21
Capital Assets	32,425.12	66,126.46	10,400.21
Expenditures	10,694,432.53	12,526,891.65	14,694,249.34
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	800,000.00	2,459,473.00
5919 -- Sale Capital Assets-Prsnl Prop	0.00	380.00	32,214.00
Other Financing Sources	0.00	800,380.00	2,491,687.00
Other Financing Uses			
7901 -- Oper Trf (Out)	741,159.80	1,101,519.00	795,530.00
Other Financing Uses	741,159.80	1,101,519.00	795,530.00
Other Financing Sources & Uses	-741,159.80	-301,139.00	1,696,157.00
Changes to Fund Balances			
Decrease to Nonspendables			
9605 -- Prepaids/Deposits	0.00	70,878.00	0.00
Decrease to Nonspendables	0.00	70,878.00	0.00
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	2,865.52
Decrease to Restricted	0.00	0.00	2,865.52
Increase to Nonspendables			
9605 -- Prepaids/Deposits	4,386.00	3,258.00	0.00
Increase to Nonspendables	4,386.00	3,258.00	0.00

Financial Trend

As of: 5/31/2016
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	5/31/2014 Year-To-Date Actual	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual
Increase to Restricted	0.00	2,978.21	7,732.00
9797 -- Unrealized Gains	0.00	2,978.21	7,732.00
Increase to Restricted			
Changes to Fund Balances	-4,386.00	64,641.79	-4,866.48
Montecito Fire Protection Dist	3,070,035.86	2,200,821.12	3,442,507.54
Net Financial Impact	3,070,035.86	2,200,821.12	3,442,507.54

Expenditure Trend

As of: 5/31/2016
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	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	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
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	564,454.96	689,046.32	529,678.94	545,623.05	829,382.05	219,547.68
6300 -- Overtime	4,629.61	11,319.36	6,292.50	4,360.07	3,881.57	15,808.42
6301 -- Overtime - Reimbursable	651.45	5,580.96	26,340.22	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	80,476.76	78,547.73	45,212.71	50,934.46	13,944.44	81,613.22
6400 -- Retirement Contribution	126,717.44	148,497.49	122,322.61	119,588.54	178,650.79	60,111.13
6475 -- Retiree Medical OPEB	823,478.00	0.00	0.00	823,478.00	0.00	0.00
6550 -- FICA/Medicare	8,539.93	9,941.28	8,430.90	8,544.94	12,445.68	4,061.03
6600 -- Health Insurance Contrib	121,140.92	121,607.55	119,912.92	124,607.22	121,636.19	121,531.46
6700 -- Unemployment Ins Contribution	180.97	6,866.45	375.08	192.03	106.75	0.00
6900 -- Workers Compensation	0.00	-50,407.54	0.00	-18,704.30	0.00	0.00
Total Salaries and Employee Benefits	1,730,270.04	1,020,999.60	858,565.88	1,658,624.01	1,160,047.47	502,672.94
Services and Supplies						
7030 -- Clothing and Personal	364.60	499.65	3,356.80	171.00	685.46	4,085.10
7050 -- Communications	8,705.65	10,390.89	6,547.92	5,948.79	4,130.03	12,298.20
7060 -- Food	100.93	103.00	0.00	-13.00	0.00	0.00
7070 -- Household Supplies	1,971.52	1,731.73	2,350.38	2,932.22	379.82	2,801.58
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	534.13	3,902.98	2,909.93	5,631.88	2,325.99	1,888.00
7200 -- Structure & Ground Maintenance	1,582.34	888.00	728.00	6,875.78	1,791.85	1,358.00
7205 -- Fire Defense Zone	15,551.27	2,000.00	7,063.18	14,661.70	16,198.75	17,050.52
7322 -- Consulting & Mgmt Fees	532.60	0.00	0.00	847.90	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	3,661.75	0.00	0.00	3,661.75	777.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	35,985.54	5,572.80	18,542.94
7363 -- Equipment Maintenance	4,592.43	-1,052.03	5,460.92	5,045.60	3,266.63	10,857.77
7400 -- Medical, Dental and Lab	1,336.02	-15.00	3,156.27	0.00	0.00	3,629.60
7430 -- Memberships	5,490.50	375.00	0.00	0.00	856.00	573.60

Expenditure Trend

As of: 5/31/2016
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	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	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
7450 -- Office Expense	2,366.08	36,885.89	1,836.93	-34,470.07	1,372.47	18,732.46
7460 -- Professional & Special Service	56,412.04	-21,947.04	35,452.50	39,504.30	18,038.00	37,069.19
7507 -- ADP Payroll Fees	554.72	463.34	580.53	1,021.65	466.32	470.43
7510 -- Contractual Services	3,085.38	932.34	227.94	2,448.44	88.93	2,614.92
7530 -- Publications & Legal Notices	552.50	0.00	66.00	0.00	0.00	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	201,070.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	919.92	0.00	0.00	919.92
7630 -- Small Tools & Instruments	1,482.59	105.14	819.53	1,010.67	1,015.40	3,069.04
7650 -- Special Departmental Expense	718.08	437.48	235.54	2,340.42	16.19	1,099.94
7671 -- Special Projects	0.00	0.00	0.00	0.00	0.00	3,327.50
7730 -- Transportation and Travel	6,711.47	879.25	1,583.72	637.25	597.43	4,307.07
7731 -- Gasoline-Oil-Fuel	7,269.51	4,929.75	2,003.26	3,064.17	1,771.52	4,897.39
7732 -- Training	2,750.18	3,051.10	16,110.07	7,090.78	11,956.40	12,056.07
7760 -- Utilities	9,717.57	2,310.32	2,646.53	6,285.35	546.80	3,846.75
Total Services and Supplies	132,382.11	50,533.54	94,055.87	107,020.37	275,808.54	166,272.99
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	0.00	0.00
8700 -- Work in Progress	0.00	-3,794.00	0.00	0.00	0.00	0.00
Total Capital Assets	0.00	-3,794.00	0.00	0.00	0.00	0.00
Total Expenditures	1,862,652.15	1,067,739.14	952,621.75	1,765,644.38	1,435,856.01	668,945.93
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	402,718.00	0.00	0.00	0.00	0.00

Expenditure Trend

As of: 5/31/2016
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	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	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
Total Other Financing Uses	0.00	402,718.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	402,718.00	0.00	0.00	0.00	0.00
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	0.00	7,732.00	0.00	0.00
Total Changes to Restricted	0.00	0.00	0.00	7,732.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	7,732.00	0.00	0.00
Total Montecito Fire Protection Dist	1,862,652.15	1,470,457.14	952,621.75	1,773,376.38	1,435,856.01	668,945.93
Total Report	1,862,652.15	1,470,457.14	952,621.75	1,773,376.38	1,435,856.01	668,945.93

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

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date		Amount Received
						Received	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
					\$ 1,317,087.44			\$ 1,317,087.44

Account Reconciliation	Total Due	Budgeted Revenue	Unanticipated Revenue
Acct 3750 - Cal-OES Revenue	440,606	260,000	180,606
Acct 4476 - USFS Revenue	876,481	65,000	811,481
Total Revenue	1,317,087	325,000	992,087

Agenda Item #3



TRUSTED SOLUTIONS. LASTING RESULTS.

**Montecito Fire Protection District
PARS OPEB Trust Program**

Monthly Account Report for the Period
3/01/2016 to 3/31/2016

Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Beginning Balance as of 3/01/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 3/31/2016
Contributions	\$7,108,424.37	\$823,478.00	\$345,615.19	\$3,115.80	\$0.00	\$0.00	\$8,274,401.76
Totals	\$7,108,424.37	\$823,478.00	\$345,615.19	\$3,115.80	\$0.00	\$0.00	\$8,274,401.76

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-Month	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
4.86%	0.13%	-2.31%	4.47%	5.24%	-	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

Monthly Account Report for the Period
4/1/2016 to 4/30/2016

Stephen Hickman
 Fire Chief
 Montecito Fire Protection District
 595 San Ysidro Rd.
 Santa Barbara, CA 93108

Account Summary

Source	Beginning Balance as of 4/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 4/30/2016
Employer Contribution	\$8,274,401.76	\$0.00	\$79,199.95	\$1,723.83	\$0.00	\$0.00	\$8,351,877.88
Totals	\$8,274,401.76	\$0.00	\$79,199.95	\$1,723.83	\$0.00	\$0.00	\$8,351,877.88

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	
0.96%	5.05%	-1.92%	4.39%	4.94%	-	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 %
May 2015	5,451,456.51		25,608.07	2,276.85	5,474,787.73	0.47%
June 2015	5,474,787.73	536,712.00	(62,985.12)	2,423.86	5,946,090.75	-1.15%
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%
Total		3,007,146.00	(74,450.08)	32,274.55		

Agenda Item #4



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee
Prepared by: Chief Hickman and Araceli Gil, District Accountant
Date: June 13, 2016
Topic: Budget Amendment for Fiscal Year 2015-16

Summary

Staff is requesting approval to amend the budget for fiscal year 2015-16, per Resolution 2016-03.

Discussion

The proposed amendment would establish appropriations of \$992,000, all revenue received from assisting with state and federal fire assignments.

The appropriations from the fire assignment revenue will be used to fund overtime allocated to account 6301, Overtime – Reimbursable, for the full amount of \$992,000. As of May 31, 2015, the overtime expense is over budget by \$360,000, due to the overtime incurred by staff assisting in fire assignments. Staff recommends that the fire assignment revenue be allocated to the overtime line account in order to ensure that there are sufficient funds to cover the overtime expense through this fiscal year-end.

Overall, the total increases in revenue and expenditures total the same amount, \$992,000, therefore, the net effect on the District's fund balance for this adjustment will be zero.

Please see the attached draft resolution and proposed amended budgets for more details.

Conclusion

Staff recommends that the Finance Committee make recommendation to the Board to approve Resolution 2016-03, Amending Final Budget for FY 2015-16.

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

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date		Amount Received
						Received	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
					\$ 1,317,087.44			\$ 1,317,087.44

Account Reconciliation	Total Due	Budgeted Revenue	Unanticipated Revenue
Acct 3750 - Cal-OES Revenue	440,606	260,000	180,606
Acct 4476 - USFS Revenue	876,481	65,000	811,481
Total Revenue	1,317,087	325,000	992,087

**MONTECITO FIRE PROTECTION DISTRICT
PROPOSED AMENDED BUDGET
FISCAL YEAR 2015-16
JUNE 27, 2016**

FUND 3650 - GENERAL FUND

Account	Line Item Description	Adopted Final Budget	Proposed Budget Amendment	Final Amended Budget
REVENUES				
Taxes				
3010	Property Tax - Secured	14,439,960	-	14,439,960
3011	Property Tax - Unitary	113,640	-	113,640
3015	Property Tax - Prior Secured	(37,185)	-	(37,185)
3020	Property Tax - Unsecured	619,890	-	619,890
3054	Supplemental Property Tax	237,945	-	237,945
	Total Taxes Revenue	15,374,250	-	15,374,250
 Use of Money and Property				
3380	Interest Income	17,465	-	17,465
3409	Rental Property Income	51,660	-	51,660
	Total Use of Money and Property	69,125	-	69,125
 Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmt)	260,000	180,500	440,500
4220	Homeowners Property Tax Relief	84,365	-	84,365
	Total Intergovernmental Revenue - State	344,365	180,500	524,865
 Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmt)	65,000	811,500	876,500
	Total Intergovernmental Revenue - Federal	65,000	811,500	876,500
 Charges for Services				
5105	Reimbursement for District Services	183,020	-	183,020
	Total Charges for Services	183,020	-	183,020
 Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	5,860	-	5,860
	Total Miscellaneous Revenue	5,860	-	5,860
 Financing Sources				
5910	Transfer from Land & Building Fund (3653)	2,459,473	-	2,459,473
	Total Financing Sources	2,459,473	-	2,459,473
	TOTAL GENERAL FUND REVENUES	18,501,093	992,000	19,493,093

**MONTECITO FIRE PROTECTION DISTRICT
PROPOSED AMENDED BUDGET
FISCAL YEAR 2015-16
JUNE 27, 2016**

FUND 3650 - GENERAL FUND

Account	Line Item Description	Adopted Final Budget	Proposed Budget Amendment	Final Amended Budget
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	6,977,727	-	6,977,727
6300	Overtime	125,000	-	125,000
6301	Overtime - Reimbursable	325,000	992,000	1,317,000
6310	Overtime - Constant Staffing	750,000	-	750,000
6400	Retirement Contributions	2,106,890	-	2,106,890
6475	Retiree Medical OPEB	3,293,913	-	3,293,913
6550	FICA/Medicare	112,717	-	112,717
6600	Insurance Contributions	1,415,488	-	1,415,488
6700	Unemployment Insurance	9,100	-	9,100
6900	Workers Compensation Insurance	525,000	-	525,000
	Total Salaries & Employee Benefits	15,640,835	992,000	16,632,835
Services & Supplies				
7030	Clothing and PPE	49,500	-	49,500
7050	Communications	77,300	-	77,300
7060	Food	2,500	-	2,500
7070	Household Supplies	33,760	-	33,760
7090	Insurance: Liability/Auto/Prop.	31,000	-	31,000
7120	Equipment Maintenance	35,000	-	35,000
7200	Structure and Ground Maintenance	38,550	-	38,550
7205	Fire Defense Zone (Hazard Mitigation)	140,750	-	140,750
7322	Consulting and Management Fees	3,100	-	3,100
7324	Audit and Accounting Fees	23,250	-	23,250
7348	Instruments & Equip. < \$5,000	99,090	-	99,090
7363	Equipment Maintenance (Vehicles)	58,000	-	58,000
7400	Medical & First Aid Supplies	44,860	-	44,860
7430	Memberships	9,500	-	9,500
7450	Office Expense	58,530	-	58,530
7460	Professional and Special Services	371,000	-	371,000
7507	ADP Payroll Fees	7,500	-	7,500
7510	Contractual Services	43,300	-	43,300
7530	Publications & Legal Notices	3,000	-	3,000
7546	Administrative Tax Expense	165,000	-	165,000
7580	Rents & Leases	4,400	-	4,400
7630	Small Tools & Instruments	12,090	-	12,090
7650	Special District Expense	61,500	-	61,500
7671	Special Projects	17,500	-	17,500
7730	Transportation and Travel	25,000	-	25,000

**MONTECITO FIRE PROTECTION DISTRICT
PROPOSED AMENDED BUDGET
FISCAL YEAR 2015-16
JUNE 27, 2016**

FUND 3650 - GENERAL FUND

Account	Line Item Description	Adopted Final Budget	Proposed Budget Amendment	Final Amended Budget
7731	Gasoline/Oil/Fuel	63,000	-	63,000
7732	Training	89,750	-	89,750
7760	Utilities	48,000	-	48,000
	Total Services & Supplies	1,615,730	-	1,615,730
Other Charges				
7860	Contributions to Other Agencies (STB)	25,000	-	25,000
	Total Other Charges	25,000	-	25,000
Capital Assets				
8300	Equipment	153,250	-	153,250
	Total Capital Assets	153,250	-	153,250
OTHER FINANCING USES				
7901	Transfer To Pension Obligation Fund (3651)	795,500	-	795,500
7901	Transfer To Capital Outlay Fund (3652)	270,000	-	270,000
	Total Other Financing Uses	1,065,500	-	1,065,500
	TOTAL EXPENDITURES & TRANSFERS	18,500,315	992,000	19,492,315
	Net Financial Impact	778	-	778

RESOLUTION NO. 2016-03

**RESOLUTION OF THE GOVERNING BOARD
OF THE MONTECITO FIRE PROTECTION DISTRICT
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2015-16**

WHEREAS, a final budget for the District for Fiscal Year 2015-16 was adopted by the Board on September 28, 2015; and

WHEREAS, the District has now received unanticipated, non-budgeted reimbursements for fire assignments, which are considered additional revenues rather than a reduction of expenditures; and

WHEREAS, the following account needs to be adjusted by the following amount to accommodate overtime:

<u>Fund 3650 – General Fund</u>	
Overtime - Reimbursable	\$ 992,000

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District hereby resolves as follows:

That the following revised budget be adopted for the Fiscal Year 2015-16:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 16,632,835
Services & Supplies	1,615,730
Other Charges	25,000
Capital Assets	153,250
Transfer to Pension Obligation Fund	795,500
Transfer to Capital Outlay Fund	<u>270,000</u>
	\$ 19,492,315
<u>Fund 3651 – Pension Obligation</u>	
Services & Supplies	\$ 795,573
<u>Fund 3652 – Capital Outlay</u>	
Services & Supplies	\$ 30,000
Capital Assets	<u>315,900</u>
	\$ 345,900
<u>Fund 3653 – Land & Building</u>	
Capital Assets	\$ 100,000
Transfer to General Fund	<u>2,459,473</u>
	\$ 2,559,473

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 27th day of June, 2016, by the following vote:

AYES:
NAYS:
ABSTAIN:
ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

DRAFT

Agenda Item #5

**Preliminary
Budget
Compared to
5/31/16
YTD Actuals**

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2016-17	YTD Actuals at 5/31/16	Increase/ (Decrease)
REVENUES				
Taxes				
3010	Property Tax - Secured (+2.89%)	14,857,275	14,140,389	716,886
3011	Property Tax - Unitary	116,925	(353)	117,278
3015	Property Tax - Prior Secured	(38,260)	(486)	(37,774)
3020	Property Tax - Unsecured	637,805	657,106	(19,301)
3054	Supplemental Property Tax	214,150	91,210	122,940
	Total Taxes Revenue	15,787,895	14,887,866	900,029
Use of Money and Property				
3380	Interest Income	7,685	16,641	(8,956)
3409	Rental Property Income	51,660	34,840	16,820
	Total Use of Money and Property	59,345	51,481	7,864
Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmt)	325,000	411,114	(86,114)
4220	Homeowners Property Tax Relief	84,365	82,974	1,391
	Total Intergovernmental Revenue - State	409,365	494,088	(84,723)
Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmt)	130,000	891,452	(761,452)
	Total Intergovernmental Revenue - Federal	130,000	891,452	(761,452)
Charges for Services				
5105	Reimbursement for District Services	185,600	113,233	72,367
	AMR First Response Payment	97,965	-	-
	CSFD Dispatch Services	87,635	-	-
	Total Charges for Services	185,600	113,233	72,367
Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	5,860	7,346	(1,486)
	Westmont Payment	4,260	-	-
	Other	1,600	-	-
	Total Miscellaneous Revenue	5,860	7,346	(1,486)
Financing Sources				
5910	Transfer from Land & Building Fund (3653)	-	-	-
	Total Financing Sources	-	-	-
	TOTAL GENERAL FUND REVENUES	16,578,065	16,445,466	132,599

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2016-17	YTD Actuals at 5/31/16	Increase/ (Decrease)
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	6,718,100	5,816,489	901,611
	Salaries	6,667,050		
	Auxiliary	20,000		
	Directors fees	31,050		
6300	Overtime	125,000	67,616	57,384
6301	Overtime - Reimbursable	455,000	691,154	(236,154)
6310	Overtime - Constant Staffing	750,000	589,461	160,539
6400	Retirement Contributions	2,247,715	1,861,839	385,876
6475	Retiree Medical OPEB	-	2,470,434	(2,470,434)
6550	FICA/Medicare	96,890	96,892	(2)
6600	Insurance Contributions	1,573,805	1,394,690	179,115
	Health Insurance	1,320,000		
	Dental Insurance	199,585		
	Vision Insurance	40,176		
	Life Insurance	10,044		
	Employee Assistance Program	1,500		
	Flexible Spending Account Admin.	2,500		
6700	Unemployment Insurance	8,130	8,246	(116)
6900	Workers Compensation Insurance	525,000	432,984	92,016
	Total Salaries & Employee Benefits	12,499,640	13,429,805	(930,165)
Services & Supplies				
7030	Clothing and PPE	64,950	10,988	53,962
	Operational	12,000		
	Turnout sets	35,000		
	Active shooter helmets/armor (14)	14,000		
	Wildland helmets (30)	2,500		
	SCBA tags	1,000		
	Investigator uniform shirts/patches	450		
	Helmet shields	-		
7050	Communications	127,900	79,017	48,883
	Operational	87,500		
	SB County IT Services	4,800		
	Cell phone upgrades	3,500		
	Phone system replacement	5,500		
	MDC iPads for engines/vehicles	26,600		
7060	Food	2,500	365	2,135

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2016-17	YTD Actuals at 5/31/16	Increase/ (Decrease)
7070	Household Supplies	32,500	22,369	10,131
	Operational	26,000		
	Dining chairs repairs	2,600		
	Gas outdoor grills (2)	3,500		
	Dispatch dorm refrigerator	400		
	Boardroom chairs	-		
	Vacuums (2)	-		
7090	Insurance: Liability/Auto/Prop.	31,000	27,333	3,667
7120	Equipment Maintenance	35,000	20,566	14,434
7200	Structure and Ground Maintenance	32,050	31,248	802
	Operational	26,550		
	Rental property	5,500		
7205	Fire Defense Zone (Hazard Mitigation)	168,000	96,753	71,247
7322	Consulting and Management Fees	3,100	2,228	-
7324	Audit and Accounting Fees	23,250	22,922	328
7348	Instruments & Equip. < \$5,000	45,575	61,309	(15,734)
	Hose equipment and maintenance	6,000		
	UHF & VHF mobile radios (2)	5,775		
	Rope rescue (maintenance)	6,300		
	Wireless command headsets (4)	12,500		
	Wireless modems for engines	15,000		
	SCBA bottles (6)	-		
	Flip-tip nozzles (3)	-		
	Intersection detectors installation	-		
	Rit-Paks III (2)	-		
	Mobile Data Computers (6)	-		
	Computer replacement plan	-		
7363	Equipment Maintenance (Vehicles)	60,200	63,336	(3,136)
	Operational	58,000		
	Seats for E391 (2)	2,200		
7400	Medical & First Aid Supplies	44,800	38,529	6,271
	Operational	18,750		
	Fireline Paramedic equipment	-		
	Lifepak maintenance service	5,250		
	Lifepak AEDs for Fireline PM (2)	-		
	Airway manikin	7,350		
	AED Supplies	1,950		
	Narcotics medical vaults	-		
	Cardia monitor modems	9,200		
	Lifepak batteries/chargers	2,300		
7430	Memberships	9,500	8,750	750

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

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2016-17</u>	<u>YTD Actuals at 5/31/16</u>	<u>Increase/ (Decrease)</u>
7450	Office Expense	20,000	32,826	(12,826)
	Operational	20,000		
	Document imaging software	-		
	iPad 2 Air	-		
	Keyboard for Imagetrend tablet	-		
	Ergonomic desks/chairs	-		
7460	Professional and Special Services	284,750	239,172	45,578
	Operational	256,750		
	Marketing/public relations	28,000		
	CWPP Study	-		
	Telestaff scheduling system	-		
7507	ADP Payroll Fees	7,500	6,096	1,404
7510	Contractual Services (see detail)	51,000	31,273	19,727
7530	Publications & Legal Notices	3,000	2,374	626
7546	Administrative Tax Expense	200,000	201,070	(1,070)
7580	Rents & Leases (Gibraltar)	4,400	3,663	737
7630	Small Tools & Instruments	9,600	10,895	(1,295)
	Operational	6,000		
	HazMat team equipment	3,000		
	Fire investigator helmet lights (4)	600		
	Diagnostic scan tool	-		
	Pick headed axe	-		
	Yeti ice chest	-		
	Exercise bikes (2)	-		
7650	Special District Expense	42,000	33,332	8,668
	Operational (permits, fees, other)	17,500		
	LAFCO	13,000		
	Election expenses (Directors)	9,000		
	Promotion/new hire expenses	2,500		
	HEARO Radio program	-		
	District recognition/awards	-		
7671	Special Projects	18,500	8,510	9,990
	Public Education materials	7,500		
	Pre-hazard abatement brochure	6,000		
	Evacuation drill expenses	5,000		
7730	Transportation and Travel	25,000	20,917	4,083
7731	Gasoline/Oil/Fuel	63,000	42,356	20,644
7732	Training	87,750	73,258	14,492
	Operational	85,000		
	Paramedic training	2,750		
	Blue Card Command	-		

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

FUND 3650 - GENERAL FUND					
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2016-17</u>		<u>YTD Actuals at 5/31/16</u>	<u>Increase/ (Decrease)</u>
7760	Utilities	48,000		37,588	10,412
	Operational	43,000	-	-	-
	Rental housing utilities	5,000	-	-	-
	Total Services & Supplies	1,544,825		1,229,043	315,782
Other Charges					
7860	Contributions to Other Agencies (STB)	-		25,000	(25,000)
	Total Other Charges	-		25,000	(25,000)
Capital Assets					
8300	Equipment	306,600		10,400	296,200
	Dispatch radio system	190,000	-	-	-
	VHF/UHF portable radios	16,600	-	10,750	-
	Wet barrel hydrants replacement	50,000	-	50,000	-
	Dept. Ops. Center tech. upgrade	50,000	-	50,000	-
	Basement radio back-up battery	-	-	10,000	-
	Thermal Imager Cameras (2)	-	-	32,500	-
	Total Capital Assets	306,600		10,400	296,200
OTHER FINANCING USES					
7901	Transfer To Pension Obligation Fund (3651)	456,000		795,530	(339,530)
7901	Transfer To Capital Outlay Fund (3652)	352,000		-	352,000
7901	Transfer To Land & Building Fund (3653)	834,000		-	834,000
	Total Other Financing Uses	1,642,000		795,530	846,470
TOTAL EXPENDITURES & TRANSFERS		15,993,065		15,489,778	503,287
Net Financial Impact		585,000		955,688	

**Preliminary
Budget
Compared to
FY 2015-16
Final Budget**

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2016-17	Final Budget FY 2015-16	Increase/ (Decrease)
REVENUES				
Taxes				
3010	Property Tax - Secured (+2.89%)	14,857,275	14,439,960	417,315
3011	Property Tax - Unitary	116,925	113,640	3,285
3015	Property Tax - Prior Secured	(38,260)	(37,185)	(1,075)
3020	Property Tax - Unsecured	637,805	619,890	17,915
3054	Supplemental Property Tax	214,150	237,945	(23,795)
	Total Taxes Revenue	15,787,895	15,374,250	413,645
Use of Money and Property				
3380	Interest Income	7,685	17,465	(9,780)
3409	Rental Property Income	51,660	51,660	-
	Total Use of Money and Property	59,345	69,125	(9,780)
Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmt)	325,000	260,000	65,000
4220	Homeowners Property Tax Relief	84,365	84,365	-
	Total Intergovernmental Revenue - State	409,365	344,365	65,000
Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmt)	130,000	65,000	65,000
	Total Intergovernmental Revenue - Federal	130,000	65,000	65,000
Charges for Services				
5105	Reimbursement for District Services	185,600	183,020	2,580
	AMR First Response Payment	97,965	96,165	-
	CSFD Dispatch Services	87,635	86,855	-
	Total Charges for Services	185,600	183,020	2,580
Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	5,860	5,860	-
	Westmont Payment	4,260	4,260	-
	Other	1,600	1,600	-
	Total Miscellaneous Revenue	5,860	5,860	-
Financing Sources				
5910	Transfer from Land & Building Fund (3653)	-	2,459,473	(2,459,473)
	Total Financing Sources	-	2,459,473	(2,459,473)
	TOTAL GENERAL FUND REVENUES	16,578,065	18,501,093	(1,923,028)

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

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2016-17</u>	<u>Final Budget FY 2015-16</u>	<u>Increase/ (Decrease)</u>
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	6,718,100	6,977,727	(259,627)
	Salaries	6,667,050	6,927,577	
	Auxiliary	20,000	20,000	
	Directors fees	31,050	30,150	
6300	Overtime	125,000	125,000	-
6301	Overtime - Reimbursable	455,000	325,000	130,000
6310	Overtime - Constant Staffing	750,000	750,000	-
6400	Retirement Contributions	2,247,715	2,106,890	140,825
6475	Retiree Medical OPEB	-	3,293,913	(3,293,913)
6550	FICA/Medicare	96,890	112,717	(15,827)
6600	Insurance Contributions	1,573,805	1,415,488	158,317
	Health Insurance	1,320,000	1,191,430	
	Dental Insurance	199,585	175,905	
	Vision Insurance	40,176	35,899	
	Life Insurance	10,044	8,754	
	Employee Assistance Program	1,500	1,500	
	Flexible Spending Account Admin.	2,500	2,000	
6700	Unemployment Insurance	8,130	9,100	(970)
6900	Workers Compensation Insurance	525,000	525,000	-
	Total Salaries & Employee Benefits	12,499,640	15,640,835	(3,141,195)
Services & Supplies				
7030	Clothing and PPE	64,950	49,500	15,450
	Operational	12,000	12,000	
	Turnout sets	35,000	35,000	
	Active shooter helmets/armor (14)	14,000	-	
	Wildland helmets (30)	2,500	-	
	SCBA tags	1,000	-	
	Investigator uniform shirts/patches	450	-	
	Helmet shields	-	2,500	
7050	Communications	127,900	77,300	50,600
	Operational	87,500	73,500	
	SB County IT Services	4,800	3,800	
	Cell phone upgrades	3,500	-	
	Phone system replacement	5,500	-	
	MDC iPads for engines/vehicles	26,600	-	
7060	Food	2,500	2,500	-

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

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2016-17</u>	<u>Final Budget FY 2015-16</u>	<u>Increase/ (Decrease)</u>
7070	Household Supplies	32,500	33,760	(1,260)
	Operational	26,000	26,000	
	Dining chairs repairs	2,600	-	
	Gas outdoor grills (2)	3,500	-	
	Dispatch dorm refrigerator	400	-	
	Boardroom chairs	-	6,700	
	Vacuums (2)	-	1,060	
7090	Insurance: Liability/Auto/Prop.	31,000	31,000	-
7120	Equipment Maintenance	35,000	35,000	-
7200	Structure and Ground Maintenance	32,050	38,550	(6,500)
	Operational	26,550	26,550	
	Rental property	5,500	12,000	
7205	Fire Defense Zone (Hazard Mitigation)	168,000	140,750	27,250
7322	Consulting and Management Fees	3,100	3,100	-
7324	Audit and Accounting Fees	23,250	23,250	-
7348	Instruments & Equip. < \$5,000	45,575	99,090	(53,515)
	Hose equipment and maintenance	6,000	10,000	
	UHF & VHF mobile radios (2)	5,775	6,250	
	Rope rescue (maintenance)	6,300	-	
	Wireless command headsets (4)	12,500	-	
	Wireless modems for engines	15,000	-	
	SCBA bottles (6)	-	6,950	
	Flip-tip nozzles (3)	-	3,240	
	Intersection detectors installation	-	2,000	
	Rit-Paks III (2)	-	6,150	
	Mobile Data Computers (6)	-	27,000	
	Computer replacement plan	-	37,500	
7363	Equipment Maintenance (Vehicles)	60,200	58,000	2,200
	Operational	58,000		
	Seats for E391 (2)	2,200		
7400	Medical & First Aid Supplies	44,800	44,860	(60)
	Operational	18,750	16,550	
	Fireline Paramedic equipment	-	6,000	
	Lifepak maintenance service	5,250	5,230	
	Lifepak AEDs for Fireline PM (2)	-	4,800	
	Airway manikin	7,350	1,730	
	AED Supplies	1,950	1,550	
	Narcotics medical vaults	-	9,000	
	Cardia monitor modems	9,200		
	Lifepak batteries/chargers	2,300		
7430	Memberships	9,500	9,500	-

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2016-17	Final Budget FY 2015-16	Increase/ (Decrease)
7450	Office Expense	20,000	58,530	(38,530)
	Operational	20,000	20,000	
	Document imaging software	-	9,200	
	iPad 2 Air	-	830	
	Keyboard for Imagetrend tablet	-	500	
	Ergonomic desks/chairs	-	28,000	
7460	Professional and Special Services	284,750	371,000	(86,250)
	Operational	256,750	248,000	
	Marketing/public relations	28,000	28,000	
	CWPP Study	-	60,000	
	Telestaff scheduling system	-	35,000	
7507	ADP Payroll Fees	7,500	7,500	-
7510	Contractual Services (see detail)	51,000	43,300	7,700
7530	Publications & Legal Notices	3,000	3,000	-
7546	Administrative Tax Expense	200,000	165,000	35,000
7580	Rents & Leases (Gibraltar)	4,400	4,400	-
7630	Small Tools & Instruments	9,600	12,090	(2,490)
	Operational	6,000	6,000	
	HazMat team equipment	3,000	3,000	
	Fire investigator helmet lights (4)	600	-	
	Diagnostic scan tool	-	1,115	
	Pick headed axe	-	400	
	Yeti ice chest	-	275	
	Exercise bikes (2)	-	1,300	
7650	Special District Expense	42,000	61,500	(19,500)
	Operational (permits, fees, other)	17,500	15,000	
	LAFCO	13,000	13,000	
	Election expenses (Directors)	9,000	-	
	Promotion/new hire expenses	2,500	11,000	
	HEARO Radio program	-	20,000	
	District recognition/awards	-	2,500	
7671	Special Projects	18,500	17,500	1,000
	Public Education materials	7,500	7,500	
	Pre-hazard abatement brochure	6,000	5,000	
	Evacuation drill expenses	5,000	5,000	
7730	Transportation and Travel	25,000	25,000	-
7731	Gasoline/Oil/Fuel	63,000	63,000	-
7732	Training	87,750	89,750	(2,000)
	Operational	85,000	75,000	
	Paramedic training	2,750	2,750	
	Blue Card Command	-	12,000	

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

FUND 3650 - GENERAL FUND						
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2016-17</u>		<u>Final Budget FY 2015-16</u>		<u>Increase/ (Decrease)</u>
7760	Utilities		48,000		48,000	-
	Operational	43,000	-	43,000	-	-
	Rental housing utilities	5,000	-	5,000	-	-
	Total Services & Supplies		1,544,825		1,615,730	(70,905)
Other Charges						
7860	Contributions to Other Agencies (STB)		-		25,000	(25,000)
	Total Other Charges		-		25,000	(25,000)
Capital Assets						
8300	Equipment		306,600		153,250	153,350
	Dispatch radio system	190,000				
	VHF/UHF portable radios	16,600	-	10,750	-	-
	Wet barrel hydrants replacement	50,000	-	50,000	-	-
	Dept. Ops. Center tech. upgrade	50,000	-	50,000	-	-
	Basement radio back-up battery	-	-	10,000	-	-
	Thermal Imager Cameras (2)	-	-	32,500	-	-
	Total Capital Assets		306,600		153,250	153,350
OTHER FINANCING USES						
7901	Transfer To Pension Obligation Fund (3651)		456,000		795,500	(339,500)
7901	Transfer To Capital Outlay Fund (3652)		352,000		270,000	82,000
7901	Transfer To Land & Building Fund (3653)		834,000		-	834,000
	Total Other Financing Uses		1,642,000		1,065,500	576,500
	TOTAL EXPENDITURES & TRANSFERS		15,993,065		18,500,315	(2,507,250)
	Net Financial Impact		585,000		778	
Fund 3650 Fund Balance Detail						
	Reserves: Catastrophic (\$2,200,000)		1,200,000		1,200,000	
	Reserves: Economic Uncertainties		3,610,000		-	
	Unrestricted Residual Fund Balance		7,814		3,617,036	
	Net Financial Impact		585,000		778	
	Projected Ending Fund Balance at 6/30/2017		5,402,814		4,817,814	

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

FUND 3651 - PENSION OBLIGATION FUND				
Account	Line Item Description	Prelim. Budget FY 2016-17	Final Budget FY 2015-16	Increase/ (Decrease)
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	456,000	795,500	(339,500)
	TOTAL FUND REVENUES	456,000	795,500	(339,500)
EXPENDITURES				
Services & Supplies				
7460	Administration Fee	3,500	3,000	500
7830	Interest Expense	17,402	51,573	(34,171)
	Total Services & Supplies	20,902	54,573	(33,671)
OTHER FINANCING USES				
7910	Long Term Debt Principal Repayment	435,000	741,000	(306,000)
	Other Financing Uses	435,000	741,000	(306,000)
	TOTAL EXPENDITURES & TRANSFERS	455,902	795,573	(339,671)
	Net Financial Impact	98	(73)	
Fund 3651 Equity				
	Beginning Fund Balance at 7/1/2016	107	180	
	Net Financial Impact	98	(73)	
	Projected Ending Fund Balance at 6/30/2017	205	107	

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

FUND 3652 - CAPITAL OUTLAY FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2016-17</u>	<u>Final Budget FY 2015-16</u>	<u>Increase/ (Decrease)</u>
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)	352,000	270,000	82,000
	Total Financing Sources	352,000	270,000	82,000
Other Financing Sources				
5919	Sale of Capital Assets	-	30,000	(30,000)
	Total Other Financing Sources	-	30,000	(30,000)
	TOTAL FUND REVENUES	362,000	300,000	62,000
EXPENDITURES				
Services & Supplies				
7363	Equipment Maintenance (Vehicles)	-	30,000	(30,000)
	Total Services & Supplies	-	30,000	(30,000)
Capital Assets				
8300	Apparatus (Engine 91 - Type 1)	615,000	-	-
	Breathing Air Compressor (Pre-funded)	60,000	-	-
	Total Capital Assets	675,000	315,900	359,100
	TOTAL EXPENDITURES	675,000	345,900	329,100
	Net Financial Impact	(313,000)	(45,900)	
Fund 3652 Equity				
	Beginning Fund Balance at 7/1/2016	2,340,483	2,386,383	
	Net Financial Impact	(313,000)	(45,900)	
	Projected Ending Fund Balance at 6/30/2016	2,027,483	2,340,483	

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

FUND 3653 - LAND AND BUILDING FUND				
Account	Line Item Description	Prelim. Budget FY 2016-17	Final Budget FY 2015-16	Increase/ (Decrease)
REVENUES				
Use of Money and Property				
3380	Interest Income	15,000	-	15,000
	Total Use of Money and Property	15,000	-	15,000
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
EXPENDITURES				
Capital Assets				
8100	Land	100,000	-	100,000
8700	Construction in Progress	100,000	100,000	-
	Total Capital Assets	200,000	100,000	100,000
OTHER FINANCING USES				
7901	Transfer To General Fund (3650)	-	2,459,473	(2,459,473)
	Total Financing Uses	-	2,459,473	(2,459,473)
	TOTAL EXPENDITURES & TRANSFERS	200,000	2,559,473	(1,510,473)
	Net Financial Impact	649,000	(2,559,473)	
Fund 3653 Equity				
	Est. Beginning Fund Balance at 7/1/2016	4,523,279	7,082,752	
	Net Financial Impact	649,000	(2,559,473)	
	Projected Ending Fund Balance at 6/30/2017	5,172,279	4,523,279	

RESOLUTION NO. 2016-04

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
PRELIMINARY BUDGET FOR THE
FISCAL YEAR 2016-17**

WHEREAS, Section 13890 of the Health and Safety Code requires that the District Board adopt a preliminary budget conforming to the Accounting Procedures for Special Districts and Budgeting Procedures for Special Districts, as described, on or before June 30 of each year; and

WHEREAS, Section 13893 of the Health and Safety Code requires that the District Board publish a notice on or before June 30 of each year stating: (1) that it has adopted a preliminary budget which is available for inspection at a time and place within the District specified in the notice; and (2) the date, time and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, Section 13893 of the Health & Safety Code further provides that said notice shall be published in at least one newspaper of general circulation in the District, the first publication to be at least two weeks before the date of the meeting; and

WHEREAS, the Board of Directors met at a regular meeting on June 27, 2016, to consider the District's preliminary budget for fiscal year 2016-17 as described by and recommended for approval by the Fire Chief;

NOW THEREFORE, BE IT AND IT IS HEREBY ORDERED AND RESOLVED AS FOLLOWS:

1. That the Board of Directors adopts the 2016-17 preliminary budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting on June 27, 2016.

In summary, the preliminary budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 12,499,640
Services & Supplies	1,544,825
Capital Assets	306,600
Transfer to Pension Obligation	456,000
Transfer to Capital Outlay	352,000
Transfer to Land & Building	<u>834,000</u>
	\$ 15,993,065
<u>Fund 3651 – Pension Obligation</u>	
Services & Supplies	\$ 20,902
Other Financing Uses	<u>435,000</u>
	\$ 455,902

<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 675,000
 <u>Fund 3653 – Land & Building</u>	
Capital Assets	\$ 200,000

Copies of the approved budget are on file with District records.

2. The adopted preliminary budget shall be available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

3. The Board of Directors will meet on September 26, 2016 at 2:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, to consider and adopt the final budget as required by law and any person may appear at that time and be heard regarding any item in the budget or regarding the addition of other items.

4. The Secretary is directed to cause to be published the notice attached to this resolution as Exhibit A in the *Santa Barbara News Press* in accordance with Health and Safety Code Section 13893 on or before June 30, 2016.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 27th day of June, 2016, by the following vote, to wit:

AYES:
NAYS:
ABSTAIN:
ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

EXHIBIT A

PUBLIC NOTICE

Montecito Fire Protection District
in the Matter of the Preliminary Budget for Fiscal Year 2016-17
Health and Safety Code Section 13893

NOTICE IS HEREBY GIVEN that the preliminary budget of the Montecito Fire Protection District for fiscal year 2016-17 was adopted by the Board of Directors of said District on June 27, 2016, and is available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

NOTICE IS ALSO GIVEN that on September 26, 2016 at 2:00 p.m., the Board of Directors will meet at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, for the purpose of adopting the District's final budget at which time and place any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

This Notice shall be published in accordance with California Health & Safety Code Section 13893.

By order of the Board of Directors of the Montecito Fire Protection District, State of California, this 27th day of June, 2016.

Gene Sinsler, Secretary

Agenda Item #6

Montecito Fire Protection District
 Long Term Budget Planning
 Actual: 7/1/13-6/30/16 Projection: 7/1/16-6/30/21

	HISTORICAL			AVERAGE	Assumed Growth	PROJECTION						
	6/30/2014 Actual	6/30/2015 Actual	6/30/2016 Budget			Budget 6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021		
Revenues												
Taxes	14,112,264	14,746,644	15,374,250	14,744,386	4.78%	15,788,000	16,543,000	17,334,000	18,163,000	19,031,000		
Use of Money and Property	78,920	72,804	69,125	73,616	0.00%	59,000	74,000	74,000	74,000	74,000		
Homeowner's Property Tax Relief	86,330	84,366	84,365	85,020	0.00%	84,000	85,000	85,000	85,000	85,000		
District Services/Misc Revenue	229,389	212,832	188,880	210,367	1.00%	192,000	194,000	196,000	198,000	200,000		
Fire Assignment Revenue	507,953	697,656	325,000	510,203	4.36%	455,000	475,000	496,000	518,000	541,000		
Transfer From Other Funds	-	800,000	2,459,473	1,086,491		-	-	-	-	-		
Total Revenues	15,014,856	16,614,302	18,501,093	15,231,700		16,578,000	17,371,000	18,185,000	19,038,000	19,931,000		
Taxes % growth	5.59%	4.50%	4.26%	4.78%								
Expenditures												
Salaries and Employee Benefits	8,593,204	9,131,705	9,715,032	9,146,647	4.36%	9,728,000	10,152,000	10,595,000	11,057,000	11,539,000		
Retirement Contribution	1,729,446	1,789,542	2,106,890	1,875,293	5.00%	2,247,000	2,359,000	2,477,000	2,601,000	2,731,000		
OPEB Contribution	1,175,856	1,610,136	3,293,913	2,026,635	Fixed	834,000	859,473	250,000	250,000	250,000		
Worker's Compensation	620,412	623,867	525,000	589,760	4.36%	525,000	548,000	572,000	597,000	623,000		
	12,118,918	13,155,250	15,640,835	13,638,334		13,334,000	13,918,473	13,894,000	14,505,000	15,143,000		
Salaries/Benefits \$ Incr/(Decr)	36,648	538,501	583,327	386,159								
Previous Year % Increase/(Decr)	0.43%	6.27%	6.39%	4.36%								
Retirement Contrib. \$ Incr/(Decr)	50,445	60,096	317,348	142,630								
Previous Year % Increase/(Decr)	3.00%	3.47%	17.73%	8.07%								
Services and Supplies	1,335,925	1,288,127	1,615,730	1,413,261	14.98%	1,545,000	1,776,000	2,042,000	2,348,000	2,700,000		
Svcs/Supplies \$ Increase/(Decr)	250,661	(47,798)	327,603	176,822								
Previous Year % Increase/(Decr)	23.10%	-3.58%	25.43%	14.98%								
Capital Assets	92,067	66,126	178,250	112,148								
Cap. Assets \$ Increase/(Decr)	18,839	(25,941)	112,124	35,007								
Previous Year % Increase/(Decr)	25.73%	-28.18%	169.56%	55.70%								
Transfers to Other Funds	741,160	769,113	795,500	768,591		456,000	155,000	-	-	-		
Pension Obligation Fund	218,281	332,406	270,000	273,562		352,000	415,000	415,000	420,000	420,000		
Vehicle Capital Outlay	-	-	-	-		256,600	150,000	100,000	100,000	100,000		
Capital Assets Reserves (TBD)	959,441	1,101,519	1,065,500	1,042,153		1,064,600	720,000	515,000	520,000	520,000		
Total Expenses	14,506,351	15,611,022	18,500,315	15,943,600		15,943,600	16,414,473	16,451,000	17,373,000	18,363,000		
Net Financial Impact	508,506	1,003,280	778	634,400		634,400	956,527	1,734,000	1,665,000	1,568,000		

