

MONTECITO FIRE PROTECTION DISTRICT  
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

**August 26, 2013 at 1:00 p.m.**

Agenda Items May Be Taken Out Of The Order Shown

1. Public comment: Any person may address the Board 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 the options the District has to address the District's unfunded liabilities and make recommendation for Board consideration.
3. Review July 2013 financial statements.
4. Review FY 2012/2013 financial statements.
5. Review Draft Final Budget for FY 2013/14 and make recommendation for Board consideration.
6. Review future Finance Committee dates.
7. Requests for items to be included for the next Finance Committee Meeting.
8. Fire Chief's Report.

Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is August 22, 2013.

MONTECITO FIRE PROTECTION DISTRICT

By   
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 in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.



# Agenda

## Item #2





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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection Finance Committee  
**Prepared by:** Fire Chief Chip Hickman  
**Date:** August 22, 2013  
**Topic:** Retiree Health Care Payment Schedule Recommendation

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### Background

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On May 6, 2013, the District received a GASB 45 Valuation from Demsey Filliger to address the unfunded liabilities related to retiree health care benefits.

Upon further review, we found that the calculations used by Demsey Filliger, were based on the assumption that the District would be paying retiree health benefits from the established trust, or getting reimbursements of those costs. This has not been the case.

On August 8, 2013, we reached out to Mr. Filliger and asked him to prepare a new schedule of payments assuming the District continues to pay retiree health care benefits out of our regular operating budget, and not out of the trust. The previous and new sample funding schedules are attached to this report.

### Conclusion

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It is my recommendation that the District use the “Constant Percentage Increase” method to fund the retiree health care benefits. Utilizing this method, the trust will be fully funded by 2020 versus 2029 as originally proposed. Mr. Filliger stated that once the trust is fully funded, the District should begin paying benefits out of the trust.



**Montecito Fire Protection District**

**Sample Funding Schedules (Closed Group)**

**Starting Fund Value of \$2,746,320 as of July 1, 2013**

**BENEFITS NOT PAID OUT OF TRUST**

<b>Fiscal Year</b>	<b>Pay-as-you-go</b>	<b>Level Contribution for 7 years</b>	<b>Level % of Unfunded Liability</b>	<b>Constant Percentage Increase</b>
2013	\$414,412	\$963,270	\$1,190,855	\$786,540
2014	479,843	963,270	1,071,879	810,136
2015	539,698	963,270	951,726	834,440
2016	604,665	963,270	831,143	859,473
2017	667,546	963,270	709,531	885,258
2018	732,482	963,270	587,204	911,815
2019	794,654	963,270	463,951	939,170
2020	838,191	0	340,164	967,345
2021	882,553	0	218,153	0
2022	927,077	0	97,713	0
2023	948,602	0	0	0
2024	966,172	0	0	0
2025	1,003,815	0	0	0
2026	1,029,379	0	0	0
2027	1,027,684	0	0	0
2028	1,055,387	0	0	0
2029	1,053,229	0	0	0
2030	1,071,042	0	0	0
2031	1,104,095	0	0	0
2032	1,102,931	0	0	0
2033	1,108,341	0	0	0
2034	1,149,115	0	0	0
2035	1,163,661	0	0	0
2036	1,149,316	0	0	0
2037	1,174,405	0	0	0
2038	1,178,573	0	0	0
2039	1,175,008	0	0	0
2040	1,164,287	0	0	0
2041	1,147,060	0	0	0
2042	1,112,290	0	0	0
2043	1,077,212	0	0	0
2044	1,032,640	0	0	0
2045	998,219	0	0	0
2046	966,628	0	0	0
2047	924,421	0	0	0
2048	885,054	0	0	0
2049	843,253	0	0	0
2050	812,033	0	0	0
2055	608,476	0	0	0
2060	424,411	0	0	0
2065	262,040	0	0	0
2070	129,870	0	0	0
2075	46,811	0	0	0





**Montecito Fire Protection District**

**Sample Funding Schedules (Closed Group)**

**Starting Fund Value of \$2,746,320 as of July 1, 2013 ←**

Fiscal Year	Pay-as-you-go	Level Contribution for 17 years	Level % of Unfunded Liability	Constant Percentage Increase
2013	\$414,412	\$963,270	\$869,335	\$786,540
2014	479,843	963,270	841,980	810,136
2015	539,698	963,270	817,777	834,440
2016	604,665	963,270	796,256	859,473
2017	667,546	963,270	777,232	885,258
2018	732,482	963,270	760,355	911,815
2019	794,654	963,270	745,382	939,170
2020	838,191	963,270	731,984	967,345
2021	882,553	963,270	719,558	996,365
2022	927,077	963,270	707,949	1,026,256
2023	948,602	963,270	696,994	1,057,044
2024	966,172	963,270	686,166	1,088,755
2025	1,003,815	963,270	675,340	1,121,418
2026	1,029,379	963,270	664,748	1,155,061
2027	1,027,684	963,270	654,110	1,189,712
2028	1,055,387	963,270	643,017	1,225,404
2029	1,053,229	963,270	631,829	1,262,166
2030	1,071,042	0	620,153	0
2031	1,104,095	0	608,207	0
2032	1,102,931	0	596,075	0
2033	1,108,341	0	583,403	0
2034	1,149,115	0	570,255	0
2035	1,163,661	0	556,835	0
2036	1,149,316	0	542,898	0
2037	1,174,405	0	528,299	0
2038	1,178,573	0	513,215	0
2039	1,175,008	0	497,536	0
2040	1,164,287	0	481,250	0
2041	1,147,060	0	464,371	0
2042	1,112,290	0	440,504	0
2043	1,077,212	0	415,308	0
2044	1,032,640	0	391,555	0
2045	998,219	0	369,161	0
2046	966,628	0	348,050	0
2047	924,421	0	328,148	0
2048	885,054	0	309,384	0
2049	843,253	0	291,694	0
2050	812,033	0	275,016	0
2055	608,476	0	204,890	0
2060	424,411	0	152,644	0
2065	262,040	0	113,709	0
2070	129,870	0	129,870	0
2075	46,811	0	46,811	0

\*Reverts to pay-as-you-go in 2068.



Agenda

Item #3



# Revenue Status

As of: 7/31/2013 (8% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	7/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Taxes				
3056 -- Supplemental Pty Tax-Prior	0.00	17,409.77	17,409.77	--
<b>Total Taxes</b>	<b>0.00</b>	<b>17,409.77</b>	<b>17,409.77</b>	<b>--</b>
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	0.00	23,321.50	23,321.50	--
<b>Total Miscellaneous Revenue</b>	<b>0.00</b>	<b>23,321.50</b>	<b>23,321.50</b>	<b>--</b>
<b>Total Revenues</b>	<b>0.00</b>	<b>40,731.27</b>	<b>40,731.27</b>	<b>--</b>
<b>Total Montecito Fire Protection Dist</b>	<b>0.00</b>	<b>40,731.27</b>	<b>40,731.27</b>	<b>--</b>
<b>Total Report</b>	<b>0.00</b>	<b>40,731.27</b>	<b>40,731.27</b>	<b>--</b>



# Expenditure Status

As of: 7/31/2013 (8% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	7/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	0.00	230,565.83	-230,565.83	--
6300 -- Overtime	0.00	20,700.16	-20,700.16	--
6400 -- Retirement Contribution	0.00	71,444.03	-71,444.03	--
6550 -- FICA/Medicare	0.00	3,831.48	-3,831.48	--
6600 -- Health Insurance Contrib	0.00	188,710.44	-188,710.44	--
6900 -- Workers Compensation	0.00	89,700.39	-89,700.39	--
Total Salaries and Employee Benefits	0.00	604,952.33	-604,952.33	--
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	0.00	151.53	-151.53	--
7050 -- Communications	0.00	6,272.30	-6,272.30	--
7060 -- Food	0.00	80.10	-80.10	--
7070 -- Household Expense	0.00	864.71	-864.71	--
7090 -- Insurance	0.00	29,867.10	-29,867.10	--
7120 -- Maintenance - Equipment	0.00	-4,986.11	4,986.11	--
7200 -- MTC-Struct/Impr & Grounds	0.00	603.00	-603.00	--
7430 -- Memberships	0.00	640.00	-640.00	--
7450 -- Office Expense	0.00	374.81	-374.81	--
7460 -- Professional & Special Service	0.00	3,725.50	-3,725.50	--
7507 -- ADP Payroll Fees	0.00	434.02	-434.02	--
7580 -- Rents/Leases-Structure	0.00	375.00	-375.00	--
7650 -- Special Departmental Expense	0.00	8,011.46	-8,011.46	--
7730 -- Transportation and Travel	0.00	-541.70	541.70	--
7731 -- Gasoline-Oil-Fuel	0.00	2,723.88	-2,723.88	--
7760 -- Utilities	0.00	3,447.83	-3,447.83	--
Total Services and Supplies	0.00	52,043.43	-52,043.43	--

# Expenditure Status

As of: 7/31/2013 (8% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	7/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Capital Assets</b>				
8300 -- Equipment	0.00	-470.00	470.00	--
Total Capital Assets	0.00	-470.00	470.00	--
Total Expenditures	0.00	656,525.76	-656,525.76	--
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
7901 -- Oper Trf (Out)	0.00	364,525.70	-364,525.70	--
Total Other Financing Uses	0.00	364,525.70	-364,525.70	--
Total Other Financing Sources & Uses	0.00	364,525.70	-364,525.70	--
Total Montecito Fire Protection Dist	0.00	1,021,051.46	-1,021,051.46	--
Total Report	0.00	1,021,051.46	-1,021,051.46	--



Agenda

Item #4



# Revenue Status

As of: 6/30/2013 (100% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	12,385,700.00	12,500,382.45	114,682.45	100.93 %
3011 -- Property Tax-Unitary	73,969.00	105,596.31	31,627.31	142.76 %
3020 -- Property Tax-Current Unsecd	523,381.00	622,999.96	99,618.96	119.03 %
3040 -- Property Tax-Prior Secured	0.00	-49,593.36	-49,593.36	--
3050 -- Property Tax-Prior Unsecured	0.00	8,182.71	8,182.71	--
3054 -- Supplemental Pty Tax-Current	113,946.00	168,875.04	54,929.04	148.21 %
3056 -- Supplemental Pty Tax-Prior	0.00	8,880.22	8,880.22	--
<b>Total Taxes</b>	<b>13,096,996.00</b>	<b>13,365,323.33</b>	<b>268,327.33</b>	<b>102.05 %</b>
<b>Use of Money and Property</b>				
3380 -- Interest Income	30,000.00	14,345.02	-15,654.98	47.82 %
3381 -- Unrealized Gain/Loss Invstmnts	-4,054.00	-17,574.36	-13,520.36	433.51 %
3409 -- Other Rental of Bldgs and Land	48,864.00	48,864.00	0.00	100.00 %
<b>Total Use of Money and Property</b>	<b>74,810.00</b>	<b>45,634.66</b>	<b>-29,175.34</b>	<b>61.00 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	11,323.00	51,598.87	40,275.87	455.70 %
4220 -- Homeowners Property Tax Relief	78,875.00	86,444.62	7,569.62	109.60 %
<b>Total Intergovernmental Revenue-State</b>	<b>90,198.00</b>	<b>138,043.49</b>	<b>47,845.49</b>	<b>153.04 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	204,336.00	340,373.02	136,037.02	166.58 %
<b>Total Intergovernmental Revenue-Federal</b>	<b>204,336.00</b>	<b>340,373.02</b>	<b>136,037.02</b>	<b>166.58 %</b>
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	174,486.00	176,566.96	2,080.96	101.19 %
<b>Total Miscellaneous Revenue</b>	<b>174,486.00</b>	<b>176,566.96</b>	<b>2,080.96</b>	<b>101.19 %</b>

# Revenue Status

As of: 6/30/2013 (100% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
Total Revenues	13,640,826.00	14,065,941.46	425,115.46	103.12 %
Other Financing Sources & Uses				
Other Financing Sources				
5919 -- Sale Capital Assets-Prsnl Prop	0.00	613.00	613.00	--
Total Other Financing Sources	0.00	613.00	613.00	--
Total Other Financing Sources & Uses	0.00	613.00	613.00	--
Changes to Fund Balances				
Changes to Restricted				
9797 -- Unrealized Gains	8,311.00	8,309.85	-1.15	99.99 %
Total Changes to Restricted	8,311.00	8,309.85	-1.15	99.99 %
Total Changes to Fund Balances	8,311.00	8,309.85	-1.15	99.99 %
Total Montecito Fire Protection Dist	13,649,137.00	14,074,864.31	425,727.31	103.12 %
Total Report	13,649,137.00	14,074,864.31	425,727.31	103.12 %

# Expenditure Status

As of: 6/30/2013 (100% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	6,209,001.00	6,148,494.41	60,506.59	99.03 %
6300 -- Overtime	1,034,036.00	1,101,751.02	-67,715.02	106.55 %
6400 -- Retirement Contribution	1,734,214.00	1,679,001.54	55,212.46	96.82 %
6550 -- FICA/Medicare	101,323.00	92,538.89	8,784.11	91.33 %
6600 -- Health Insurance Contrib	1,223,281.00	1,204,743.82	18,537.18	98.48 %
6700 -- Unemployment Ins Contribution	15,867.00	9,027.95	6,839.05	56.90 %
6900 -- Workers Compensation	724,451.00	562,258.71	162,192.29	77.61 %
<b>Total Salaries and Employee Benefits</b>	<b>11,042,173.00</b>	<b>10,797,816.34</b>	<b>244,356.66</b>	<b>97.79 %</b>
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	8,000.00	7,441.16	558.84	93.01 %
7050 -- Communications	72,300.00	74,850.38	-2,550.38	103.53 %
7060 -- Food	2,600.00	356.40	2,243.60	13.71 %
7070 -- Household Expense	21,750.00	21,099.35	650.65	97.01 %
7090 -- Insurance	29,630.00	29,628.73	1.27	100.00 %
7120 -- Maintenance - Equipment	103,904.00	101,616.74	2,287.26	97.80 %
7200 -- MTC-Struct/Impr & Grounds	15,000.00	29,803.26	-14,803.26	198.69 %
7322 -- Consulting & Mgmt Fees	3,100.00	2,931.84	168.16	94.58 %
7324 -- Audit and Accounting Fees	28,500.00	28,500.00	0.00	100.00 %
7400 -- Medical, Dental and Lab	9,000.00	9,376.37	-376.37	104.18 %
7430 -- Memberships	3,100.00	2,489.00	611.00	80.29 %
7440 -- Miscellaneous Expense	69,024.00	66,266.92	2,757.08	96.01 %
7450 -- Office Expense	22,930.00	21,712.93	1,217.07	94.69 %
7460 -- Professional & Special Service	250,500.00	305,307.62	-54,807.62	121.88 %
7506 -- Administration Fees	184,000.00	164,500.00	19,500.00	89.40 %
7507 -- ADP Payroll Fees	6,000.00	5,575.55	424.45	92.93 %

# Expenditure Status

As of: 6/30/2013 (100% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
7530 -- Publications & Legal Notices	2,000.00	85.28	1,914.72	4.26 %
7580 -- Rents/Leases-Structure	2,400.00	2,358.60	41.40	98.28 %
7630 -- Small Tools & Instruments	33,770.00	31,159.16	2,610.84	92.27 %
7650 -- Special Departmental Expense	56,431.00	40,962.29	15,468.71	72.59 %
7653 -- Training Fees & Supplies	2,000.00	2,271.08	-271.08	113.55 %
7671 -- Special Projects	21,200.00	6,471.83	14,728.17	30.53 %
7730 -- Transportation and Travel	20,333.00	8,880.33	11,452.67	43.67 %
7731 -- Gasoline-Oil-Fuel	50,000.00	53,404.60	-3,404.60	106.81 %
7732 -- Training and Travel	40,000.00	23,876.92	16,123.08	59.69 %
7760 -- Utilities	45,000.00	44,337.25	662.75	98.53 %
<b>Total Services and Supplies</b>	<b>1,102,472.00</b>	<b>1,085,263.59</b>	<b>17,208.41</b>	<b>98.44 %</b>
<b>Capital Assets</b>				
8300 -- Equipment	372,500.00	73,227.54	299,272.46	19.66 %
<b>Total Capital Assets</b>	<b>372,500.00</b>	<b>73,227.54</b>	<b>299,272.46</b>	<b>19.66 %</b>
<b>Total Expenditures</b>	<b>12,517,145.00</b>	<b>11,956,307.47</b>	<b>560,837.53</b>	<b>95.52 %</b>
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Uses				
7901 -- Oper Trf (Out)	1,127,735.00	1,127,735.00	0.00	100.00 %
<b>Total Other Financing Uses</b>	<b>1,127,735.00</b>	<b>1,127,735.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Total Other Financing Sources &amp; Uses</b>	<b>1,127,735.00</b>	<b>1,127,735.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Changes to Fund Balances</b>				
Changes to Nonspendable				
9605 -- Prepaids/Deposits	11,932.00	17,470.00	-5,538.00	146.41 %
<b>Total Changes to Nonspendable</b>	<b>11,932.00</b>	<b>17,470.00</b>	<b>-5,538.00</b>	<b>146.41 %</b>

# Expenditure Status

As of: 6/30/2013 (100% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
Changes to Restricted				
9797 -- Unrealized Gains	4,257.00	4,256.29	0.71	99.98 %
Total Changes to Restricted	4,257.00	4,256.29	0.71	99.98 %
Total Changes to Fund Balances	16,189.00	21,726.29	-5,537.29	134.20 %
Total Montecito Fire Protection Dist	13,661,069.00	13,105,768.76	555,300.24	95.94 %
Total Report	13,661,069.00	13,105,768.76	555,300.24	95.94 %





# Agenda

## Item #5



**MONTECITO FIRE PROTECTION DISTRICT**

**FUND 3650 - GENERAL FUND**

**FISCAL YEAR 2013-14**

**COMPARISON - PRELIMINARY TO FINAL BUDGET**

9/16/2013

		Proposed Final Budget		Preliminary Budget	
<b>REVENUES</b>		FY 2013-14		FY 2013-14	
<b>Taxes</b>					
Line Item Acct					
3010	Property Tax: Secured (est 5.153% Increase)		13,092,378		12,425,371
3011	Unitary		95,036		95,180
3020	Property Tax: Unsecured		560,700		573,387
3054	Supplemental Property Tax		126,656		88,285
3380	Interest		14,345		10,000
3409	Rental Income (1255, 1257, 1259 East Valley Road)		48,864		48,864
3750	State Emergency Assistance				
4220	Homeowners Property Tax Relief		77,800		86,221
4476	Federal Emergency Assistance				
5909	Other Misc Revenue		182,038		181,149
	Westmont Payment	4,118		4,118	
	AMR - ALS First Responders	93,112		92,223	
	Dispatch Services Agreement CSFD	84,808		84,808	
5919	Sales Capital Assets - Personal Property				
	<b>ESTIMATED GENERAL FUND REVENUES</b>		<b>14,197,817</b>		<b>13,508,457</b>
<b>EXPENDITURES</b>					
<b>Salaries &amp; Employee Benefits</b>					
6100	Regular Salaries		6,261,035		6,261,035
6100	Uniform Allowance		45,500		45,500
6100	Auxiliary		20,000		20,000
6100	Directors fees		37,800		37,800
6300	Overtime		850,000		850,000
6400	Retirement Contributions		1,793,563		1,814,510
6475	GASB 45 Prefunding		786,540		316,738
6550	FICA/Medicare Tax		97,358		97,358
6600	Insurance		1,214,948		1,305,706
	Health Insurance	1,028,739		1,119,497	
	Dental Insurance	147,245		147,245	
	Vision Insurance	30,943		30,943	
	Life Insurance	8,021		8,021	
6600	Employee Assistance Program		1,462		1,462
6700	Unemployment Insurance		9,715		9,715
6900	Workers Compensation Insurance		759,407		705,556
	<i>Salaries &amp; Employee Benefits</i>		<b>11,877,328</b>		<b>11,465,380</b>
<b>Services &amp; Supplies</b>					
7030	Clothing & Personal		20,036		8,000
	Ongoing	8,000			
	Structure Helmets (21)	4,536			
	Turnout sets (3)	7,500			
7050	Communications		74,115		73,700
	Ongoing	70,000		70,000	
	SBCO IT services	3,700		3,700	
	Hosting Service - AM radio streaming	415			
7060	Food		2,600		2,600
7070	Household		22,550		20,050
	Ongoing	17,500		17,500	
	Bottled water	1,500		1,500	
	Rental housing - refuse	1,050		1,050	
	Dayroom Chairs @ Sta. 2 (4)	2,500			
7090	Insurance: Liability/Auto/Prop.		29,867		30,591
7120	Equipment Maintenance		95,880		91,750

		Proposed Final Budget		Preliminary Budget	
		FY 2013-14		FY 2013-14	
	Ongoing	67,000		67,000	
	Annual maintenance - Tri-Tech	22,000		22,000	
	VPI annual maintenance	1,850		1,850	
	RAWS annual maintenance service	900		900	
	Lifepak 15 service contract for (2)	2,850			
	Annual Ladder Testing	1,280			
7200	Structure Maintenance		20,500		20,500
	Ongoing	15,000		15,000	
	Rental housing - structure maint	5,500		5,500	
7322	Consulting & Mgmt fees (rental prop)		3,100		3,100
7324	Audit & Accounting Fees		25,305		25,305
7400	Medical & First Aid Supplies		20,564		9,000
	Ongoing	17,000			
	Meds & LEMSA required equipment for ME 92	3,564			
7430	Memberships		2,500		3,100
7440	Miscellaneous-Hazard Mitigation		90,000		60,000
7450	Office Expense		25,851		12,415
	Ongoing	12,000		12,000	
	ESRI software (1 yr)	415		415	
	FH Analytics software (1 user)	3,000			
	Diagnostic software for vehicles - annual subs	1,641			
	Map Book Binders	400			
	Laptop for Conference room	2,000			
	Dept Photos for Archive	500			
	Google Earth (advanced version) - annual subs	400			
	Security System for Dispatch	4,500			
	Software for AM Radio streaming	995			
7460	Professional & Specialized		336,500		246,500
	Ongoing	236,000		236,000	
	CPS Testing materials	2,000		2,000	
	CAD Preplans	7,000		7,000	
	Web site hosting	1,500		1,500	
	Standards of Cover / Risk Analysis Studies	70,000			
	Website Upgrade	15,000			
	Mapping support	5,000			
7506	Property Tax Administration		173,000		173,000
7507	ADP Payroll Fees		6,000		6,000
7530	Publications & Legal Notices		2,000		2,000
7580	Rents & Leases - Structure		5,535		8,400
7630	Small Tools & instruments		38,016		6,300
	Ongoing	3,300		3,300	
	Haz mat small tools	3,000		3,000	
	Portable Radios (30) - Assistance to FF Grant	12,597		0	
	Fire Axes (3)	611			
	(6) Air Bottles (45 min)	5,508			
	(6) Relm VHF Portable Radios	13,000			
7650	District Special Expense		37,744		12,000
	Ongoing	10,000		10,000	
	Rope Rescue equipment	2,000		2,000	
	Nozzles & Fitting for E391	1,434			
	Replacement Fire Hose	16,000			
	Service pins	2,410			
	Fire shelters (5)	1,400			
	Upgrade Red Flag Alert Signs	2,000			
	Dept Safety Program	2,500			
7650	LAFCO		10,479		9,300
7653	Paramedic/Adv. Med. Train.		2,000		2,000
7671	Special Projects		27,000		3,000
	Ongoing	3,000		3,000	
	Fire Prevention Week / Education Materials	4,000			
	Annual Report Brochure	10,000			





MONTECITO FIRE PROTECTION DISTRICT  
 FUND 3652 (CAPITAL OUTLAY)  
 FISCAL YEAR 2013-14  
 COMPARISON - PRELIMINARY TO FINAL BUDGET  
 9/16/2013

		Final Budget		Preliminary Budget	
		FY 2013-14		FY 2013-14	
Line Item Acct					
<b>REVENUES</b>					
5910	Operating Trf (In) General Fund	218,281		216,835	
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>218,281</b>		<b>216,835</b>
<b>EXPENDITURES</b>					
<b>Capital Assets - Equipment</b>					
8300	Fire Chief Vehicle	49,700		41,511	
	Patrol 92	155,000		32,626	
	Squad 91	154,905		155,000	
	<i>Total Capital Assets - Equipment</i>		359,605		229,137
<b>TOTAL EXPENDITURES</b>			<b>359,605</b>		<b>229,137</b>
<b>Net Financial Impact</b>			<b>-141,324</b>		<b>-12,302</b>
<i>(total other financing sources-total expenditures)</i>					
Est. Beginning Unrestricted Fund Balance @ 7/1/2013			2,145,285		2,148,159
Net Financial Impact			-141,324		-12,302
Projected Ending Unrestricted Fund Balance @ 6/30/2014			2,003,961		2,135,857









Agenda

Item #6





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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection Finance Committee

**Prepared by:** Geri Ventura

**Date:** August 22, 2013

**Topic:** Finance Committee Schedule through December 2013

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- September 10, 2013 – 10:00 am
- October 3, 2013 – 10:00 am
- November 7, 2013 – 10:00 am
- December 5, 2013 – 10:00 am

