

**Montecito Fire Protection District
Preliminary Budget for Fiscal Year 2024-25**

| FUND 3650 - GENERAL FUND | Preliminary Budget |
|--|---------------------------------|
| REVENUES | |
| Property Taxes | |
| 3010 Property Tax - Secured | \$ 22,758,000 |
| 3011 Property Tax - Unitary | 209,000 |
| 3020 Property Tax - Unsecured | 732,000 |
| 3050 Property Tax - Prior Unsecured | 15,000 |
| 3054 Supplemental Property Tax - Current | <u>602,000</u> |
| Total Taxes Revenue | 24,316,000 |
| Use of Money and Property | |
| 3380 Interest Income | 218,000 |
| 3409 Rental Property Income | <u>69,000</u> |
| Total Use of Money and Property | 287,000 |
| Intergovernmental Revenue - State | |
| 3750 State-Emergency Assistance (Fire Asgmts) | 1,000,000 |
| 4220 Homeowners Property Tax Relief | <u>77,000</u> |
| Total Intergovernmental Revenue - State | 1,077,000 |
| Intergovernmental Revenue - Federal | |
| 4476 Federal Emergency Assistance (Fire Asgmts) | <u>1,000,000</u> |
| Total Intergovernmental Revenue - Federal | 1,000,000 |
| Charges for Services | |
| 5105 Reimbursement for District Services | <u>179,000</u> |
| Total Charges for Services | 179,000 |
| Miscellaneous Revenue | |
| 5768 Safety Member Reimbursement | 20,000 |
| 5909 Other - Miscellaneous Revenue | <u>13,000</u> |
| Total Miscellaneous Revenue | 33,000 |
| TOTAL REVENUES | <u><u>26,892,000</u></u> |

**Montecito Fire Protection District
Preliminary Budget for Fiscal Year 2024-25**

FUND 3650 - GENERAL FUND

**Preliminary
Budget**

EXPENDITURES

Salaries & Employee Benefits

| | | | |
|------|---|----|------------|
| | | \$ | |
| 6100 | Regular Salaries | | 10,923,000 |
| 6300 | Overtime | | 1,650,000 |
| 6301 | Overtime - Fire Reimbursable | | 2,000,000 |
| 6400 | Retirement Contributions | | 2,753,000 |
| 6550 | FICA/Medicare | | 208,000 |
| 6600 | Insurance Contributions | | 2,708,000 |
| 6700 | Unemployment Insurance | | 6,000 |
| 6900 | Workers Compensation Insurance | | 550,000 |
| | Total Salaries & Employee Benefits | | 20,798,000 |

Services & Supplies

| | | | |
|------|--|--|---------|
| | | | |
| 7030 | Clothing and PPE | | 90,000 |
| 7050 | Communications | | 115,000 |
| 7060 | Food | | 4,500 |
| 7070 | Household Supplies | | 40,000 |
| 7090 | Insurance: Liability/Auto/Prop. | | 116,000 |
| 7120 | Equipment Maintenance (Operations) | | 85,000 |
| 7200 | Structure and Grounds Maintenance | | 104,000 |
| 7205 | Fire Defense Zone (Hazard Mitigation) | | 310,000 |
| 7322 | Consulting and Management Fees | | 2,500 |
| 7325 | Other Professional Services (RFCC) | | 90,000 |
| 7324 | Audit and Accounting Fees | | 45,000 |
| 7348 | Instruments & Equipment | | 31,000 |
| 7363 | Equipment Maintenance (Vehicles) | | 155,500 |
| 7400 | Medical & First Aid Supplies | | 47,000 |
| 7430 | Memberships | | 16,000 |
| 7450 | Office Expense | | 20,000 |
| 7456 | IT Hardware < \$5,000 | | 32,000 |
| 7460 | Professional and Special Services | | 453,500 |
| 7507 | ADP Payroll Fees | | 15,000 |
| 7510 | Contractual Services | | 171,500 |
| 7530 | Publications & Legal Notices | | 6,000 |
| 7540 | Rents & Leases - Equipment | | 5,500 |
| 7546 | Administrative Tax Expense | | 210,000 |
| 7580 | Rents & Leases - Structure (Gibraltar) | | 12,500 |
| 7630 | Small Tools & Instruments | | 19,000 |

**Montecito Fire Protection District
Preliminary Budget for Fiscal Year 2024-25**

FUND 3650 - GENERAL FUND

**Preliminary
Budget**

| | | |
|--------------------------------------|---------------------------|------------------|
| 7650 | Special District Expense | 80,000 |
| 7671 | Special Projects | 17,500 |
| 7730 | Transportation and Travel | 65,000 |
| 7731 | Gasoline/Oil/Fuel | 90,000 |
| 7732 | Training | 99,000 |
| 7760 | Utilities | 75,000 |
| Total Services & Supplies | | 2,623,000 |

Other Charges

| | | |
|----------------------------|------------------------|---------------|
| 7830 | Interest Expense (POB) | 85,000 |
| Total Other Charges | | 85,000 |

Capital Assets

| | | |
|-----------------------------|---------------------------|------------------|
| 8200 | Structures & Improvements | 250,000 |
| 8300 | Equipment | 976,000 |
| Total Capital Assets | | 1,226,000 |

TOTAL EXPENDITURES **24,732,000**

FINANCING USES

| | | |
|-----------------------------|--|------------------|
| 7901 | Tfr To Capital Reserves Fund (3652) | 145,000 |
| 7910 | Long Term Debt Principal Repayment (POB) | 1,174,000 |
| TOTAL FINANCING USES | | 1,319,000 |

Changes to Residual Fund

| | | |
|---|----------------------------------|----------------|
| 9601 | Changes to Residual Fund Balance | 841,000 |
| Changes to Residual Fund Balance | | 841,000 |

Net Financial Impact **\$ -**

Fund 3650 Fund Balance Detail

| | | |
|---|----|------------|
| Reserves: Economic Uncertainties (FY25 estimate) | \$ | 5,740,000 |
| Reserves: Catastrophic (FY25 estimate) | | 3,560,000 |
| Fund Balance - Unrestricted Residual (at end of FY) | | 2,861,189 |
| Projected Fund Balance at Year End | \$ | 12,161,189 |

**Montecito Fire Protection District
Preliminary Budget for Fiscal Year 2024-25**

| FUND 3652 - CAPITAL RESERVES FUND | Preliminary Budget |
|---|-------------------------------|
| REVENUES | |
| Use of Money and Property | |
| 3380 Interest Income | 60,000 |
| Total Use of Money and Property | 60,000 |
| Other Financing Sources | |
| 5910 Transfer from General Fund (3650) | 145,000 |
| Total Other Financing Sources | 145,000 |
| TOTAL REVENUES | 205,000 |
| EXPENDITURES | |
| Capital Assets | |
| 8300 Equipment Squad 91 - Pre-payment only | 375,000 |
| Total Capital Assets | 375,000 |
| TOTAL EXPENDITURES | 375,000 |
| Changes to Assigned Fund Balance | |
| 9901 Purpose of Fund | (170,000) |
| Changes to Assigned Fund Balance | (170,000) |
| Net Financial Impact | \$ - |
| Fund 3652 Fund Balance Detail | |
| Fund Balance - Assigned | \$ 3,072,671 |
| Projected Fund Balance at Year End | \$ 3,072,671 |

**Montecito Fire Protection District
Preliminary Budget for Fiscal Year 2024-25**

| FUND 3653 - LAND & BUILDING FUND | Preliminary Budget |
|---|-------------------------------|
| REVENUES | |
| Use of Money and Property | |
| 3380 Interest Income | 60,000 |
| Total Use of Money and Property | 60,000 |
| TOTAL REVENUES | 60,000 |
| EXPENDITURES | |
| Services and Supplies | |
| 7460 Professional Services | 500,000 |
| Total Services and Supplies | 500,000 |
| TOTAL EXPENDITURES | 500,000 |
| Changes to Assigned Fund Balances | |
| 9901 Purpose of Fund | (440,000) |
| Changes to Assigned Fund Balance | (440,000) |
| Net Financial Impact | \$ - |
| Fund 3653 Fund Balance Detail | |
| Fund Balance - Assigned | \$ 4,098,181 |
| Fund Balance - Assigned for FY | (440,000) |
| Projected Fund Balance at Year End | \$ 3,658,181 |