

**Montecito Fire Protection District  
Budget Amendment for Fiscal Year 2019-20**

**FUND 3650 - GENERAL FUND**

		Adopted Final Budget	Adjustment	Final Amended Budget
<b>REVENUES</b>				
<b>Property Taxes</b>				
3010	Property Tax - Secured	16,813,000	-	16,813,000
3011	Property Tax - Unitary	144,500	-	144,500
3020	Property Tax - Unsecured	601,500	-	601,500
3050	Property Tax - Prior Unsecured	21,500	-	21,500
3054	Supplemental Property Tax - Current	315,500	-	315,500
<b>Total Taxes Revenue</b>		17,896,000	-	17,896,000
<b>Use of Money and Property</b>				
3380	Interest Income	180,000	-	180,000
3409	Rental Property Income	20,000	-	20,000
<b>Total Use of Money and Property</b>		200,000	-	200,000
<b>Intergovernmental Revenue - State</b>				
3750	State-Emergency Assistance (Fire Asgmt)	1,000,000	(500,000)	500,000
4160	State Aid for Disaster	660,000	(660,000)	-
4220	Homeowners Property Tax Relief	79,500	-	79,500
<b>Total Intergovernmental Revenue - State</b>		1,739,500	(1,160,000)	579,500
<b>Intergovernmental Revenue - Federal</b>				
4476	Federal Emergency Assistance (Fire Asgmt)	500,000	(250,000)	250,000
4610	Federal Aid for Disaster	233,500	(233,500)	-
<b>Total Intergovernmental Revenue - Federal</b>		733,500	(483,500)	250,000
<b>Charges for Services</b>				
5105	Reimbursement for District Services	202,500	-	202,500
<b>Total Charges for Services</b>		202,500	-	202,500
<b>Miscellaneous Revenue</b>				
5768	Safety Member Reimbursement	-	65,000	65,000
5769	State Reimbursements	135,000	60,000	195,000
5894	Other-Payment for Damages	-	1,176,500	1,176,500
5909	Other Miscellaneous Revenue	7,500	-	7,500
<b>Total Miscellaneous Revenue</b>		142,500	1,301,500	1,444,000
<b>TOTAL REVENUES</b>		<b>20,914,000</b>	<b>(342,000)</b>	<b>20,572,000</b>

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<b>EXPENDITURES</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100	Regular Salaries	8,961,100	-	8,961,100
6300	Overtime	175,000	-	175,000
6301	Overtime - Fire Reimbursable	1,000,000	(500,000)	500,000
6310	Overtime - Constant Staffing	850,000	-	850,000
6400	Retirement Contributions	2,838,500	-	2,838,500
6450	Supp Retirement Contribution	1,000,000	(1,000,000)	-
6550	FICA/Medicare	165,700	-	165,700
6600	Insurance Contributions	2,199,100	-	2,199,100
6700	Unemployment Insurance	7,000	-	7,000
6900	Workers Compensation Insurance	465,000	-	465,000
<b>Total Salaries &amp; Employee Benefits</b>		<b>17,661,400</b>	<b>(1,500,000)</b>	<b>16,161,400</b>
<b>Services &amp; Supplies</b>				
7030	Clothing and PPE	76,000	-	76,000
7050	Communications	125,000	-	125,000
7060	Food	2,500	-	2,500
7070	Household Supplies	59,000	-	59,000
7090	Insurance: Liability/Auto/Prop.	33,000	-	33,000
7120	Equipment Maintenance	38,500	-	38,500
7200	Structure and Ground Maintenance	34,550	-	34,550
7205	Fire Defense Zone (Hazard Mitigation)	250,000	-	250,000
7322	Consulting and Management Fees	2,000	-	2,000
7324	Audit and Accounting Fees	27,000	-	27,000
7348	Instruments & Equip. < \$5,000	89,000	-	89,000
7363	Equipment Maintenance (Vehicles)	121,500	-	121,500
7400	Medical & First Aid Supplies	67,900	-	67,900
7430	Memberships	14,000	-	14,000
7450	Office Expense	27,500	-	27,500
7460	Professional and Special Services	430,500	-	430,500
7507	ADP Payroll Fees	7,500	-	7,500
7510	Contractual Services	126,500	-	126,500
7530	Publications & Legal Notices	6,000	-	6,000
7540	Rents & Leases - Equipment (Generator)	14,000	-	14,000
7546	Administrative Tax Expense	245,000	-	245,000
7580	Rents & Leases (Gibraltar)	9,500	-	9,500
7630	Small Tools & Instruments	14,000	-	14,000
7650	Special District Expense	175,500	(150,000)	25,500
7671	Special Projects	38,000	-	38,000
7730	Transportation and Travel	35,000	-	35,000
7731	Gasoline/Oil/Fuel	60,000	-	60,000
7732	Training	98,050	-	98,050
7760	Utilities	45,500	-	45,500
<b>Total Services &amp; Supplies</b>		<b>2,272,500</b>	<b>(150,000)</b>	<b>2,122,500</b>

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<b>Capital Assets</b>				
8200	Structures & Improvements	590,000	-	590,000
8300	Equipment	177,500	75,000	252,500
<b>Total Capital Assets</b>		<b>767,500</b>	<b>75,000</b>	<b>842,500</b>
<b>TOTAL EXPENDITURES</b>		<b>20,701,400</b>	<b>(1,575,000)</b>	<b>19,126,400</b>

**OTHER FINANCING USES**

**Other Financing Uses**

7901	Tfr To Capital Reserves Fund (3652)	440,000	-	440,000
<b>Total Other Financing Uses</b>		<b>440,000</b>	<b>-</b>	<b>440,000</b>

**CHANGES TO FUND BALANCES**

**Increase to Committed**

9850	Salaries and Retirement Contribution	-	1,000,000	1,000,000
<b>Total Increases to Committed</b>		<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>

**Net Financial Impact**      **(227,400)**      **233,000**      **5,600**

**Fund 3650 Fund Balance Detail**

*Reserves: Catastrophic (a/o 7/1/19)	2,768,000
*Reserves: Economic Uncertainties (a/o 7/1/19)	4,110,000
Fund Balance - Restricted (by County)	172,653
Fund Balance - Unrestricted Residual (a/o 7/1/19)	3,476,798
Net Financial Impact (Unrestricted Residual)	<u>5,600</u>
Projected Ending Fund Balance at 6/30/2020	10,533,051

\*Reserves Policy adopted as part of Capitol PFG Financial Analysis recommendations.

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<b>FUND 3652 - CAPITAL RESERVES FUND</b>	<b>Adopted Final Budget</b>	<b>Adjustment</b>	<b>Final Amended Budget</b>
<b>REVENUES</b>			
<b>Use of Money and Property</b>			
3380 Interest Income	32,500	-	32,500
<b>Total Use of Money and Property</b>	<b>32,500</b>	<b>-</b>	<b>32,500</b>
<b>Financing Sources</b>			
5910 Transfer from General Fund (3650)	440,000	-	440,000
<b>Total Financing Sources</b>	<b>440,000</b>	<b>-</b>	<b>440,000</b>
<b>TOTAL REVENUES</b>	<b>472,500</b>	<b>-</b>	<b>472,500</b>
<b>EXPENDITURES</b>			
<b>Capital Assets</b>			
8300 Equipment	1,595,000	-	1,595,000
<b>Total Capital Assets</b>	<b>1,595,000</b>	<b>-</b>	<b>1,595,000</b>
<b>TOTAL EXPENDITURES</b>	<b>1,595,000</b>	<b>-</b>	<b>1,595,000</b>
<b>Net Financial Impact</b>	<b>(1,122,500)</b>	<b>-</b>	<b>(1,122,500)</b>
 <b>Fund 3652 Equity</b>			
Projected Ending Fund Balance at 6/30/2020	2,200,000		

**Montecito Fire Protection District  
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<b>FUND 3653 - LAND &amp; BUILDING FUND</b>		<b>Adopted</b>		<b>Final Amended</b>
		<u>Final Budget</u>	<u>Adjustment</u>	<u>Budget</u>
<b>REVENUES</b>				
<b>Use of Money and Property</b>				
3380	Interest Income	80,000	-	80,000
	<b>Total Use of Money and Property</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>
	<b>TOTAL REVENUES</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>
 <b>EXPENDITURES</b>				
<b>Capital Assets</b>				
8100	Land	200,000	-	200,000
8200	Structures & Structure Improvements	1,000,000	-	1,000,000
	<b>Total Capital Assets</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>
	<b>Net Financial Impact</b>	<b><u>(1,120,000)</u></b>	<b><u>-</u></b>	<b><u>(1,120,000)</u></b>
 <b>Fund 3653 Equity</b>				
	Projected Ending Fund Balance at 6/30/2020	6,400,000		