

**Montecito Fire Protection District
Amended Budget for Fiscal Year 2020-21**

FUND 3650 - GENERAL FUND

		Adopted Final Budget	Adjustment	Final Amended Budget	
REVENUES					
Property Taxes					
3010	Property Tax - Secured (4.9%)	\$ 17,631,000	-	17,631,000	
3011	Property Tax - Unitary	159,000	-	159,000	
3020	Property Tax - Unsecured (4.9%)	669,500	-	669,500	
3050	Property Tax - Prior Unsecured	65,000	-	65,000	
3054	Supplemental Property Tax - Current	165,500	-	165,500	
	Total Taxes Revenue	18,690,000	-	18,690,000	
Use of Money and Property					
3380	Interest Income	150,000	-	150,000	
3409	Rental Property Income	10,000	-	10,000	
	Total Use of Money and Property	160,000	-	160,000	
Intergovernmental Revenue - State					
3750	State-Emergency Assistance (Fire Asgmt)	500,000	815,000	1,315,000	1
4220	Homeowners Property Tax Relief	79,500	-	79,500	
4310	State Grant (Cal Fire - Prevention)	150,000	-	150,000	
	Total Intergovernmental Revenue - State	729,500	815,000	1,544,500	
Intergovernmental Revenue - Federal					
4476	Federal Emergency Assistance (Fire Asgmt)	250,000	1,645,000	1,895,000	2
4610	Federal Aid for Disaster (COVID)	82,500	-	82,500	
	Total Intergovernmental Revenue - Federal	332,500	1,645,000	1,977,500	
Charges for Services					
5105	Reimbursement for District Services	208,500	-	208,500	
	Total Charges for Services	208,500	-	208,500	
Miscellaneous Revenue					
5768	Safety Member Reimbursement	-	60,000	60,000	3
5909	Other - Miscellaneous Revenue	8,500	-	8,500	
	Total Miscellaneous Revenue	8,500	60,000	68,500	
	TOTAL REVENUES	\$ 20,129,000	\$ 2,520,000	\$ 22,649,000	

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EXPENDITURES					
Salaries & Employee Benefits					
6100	Regular Salaries	\$ 8,464,000	-	8,464,000	
6300	Overtime	184,000	-	184,000	
6301	Overtime - Fire Reimbursable	500,000	1,500,000	2,000,000	4
6310	Overtime - Constant Staffing	950,000	-	950,000	
6400	Retirement Contributions	3,280,000	-	3,280,000	
6450	Supp Retirement Contribution	1,000,000	-	1,000,000	
6550	FICA/Medicare	152,000	-	152,000	
6600	Insurance Contributions	2,126,000	-	2,126,000	
6700	Unemployment Insurance	6,000	-	6,000	
6900	Workers Compensation Insurance	550,000	-	550,000	
Total Salaries & Employee Benefits		\$ 17,212,000	1,500,000	18,712,000	
Services & Supplies					
7030	Clothing and PPE	153,000	-	153,000	
7050	Communications	132,500	-	132,500	
7060	Food	2,500	-	2,500	
7070	Household Supplies	33,000	-	33,000	
7090	Insurance: Liability/Auto/Prop.	42,000	-	42,000	
7120	Equipment Maintenance	50,000	-	50,000	
7200	Structure and Ground Maintenance	103,500	-	103,500	
7205	Fire Defense Zone (Hazard Mitigation)	250,000	135,000	385,000	5
7322	Consulting and Management Fees	2,000	-	2,000	
7324	Audit and Accounting Fees	30,000	-	30,000	
7348	Instruments & Equipment	132,000	-	132,000	
7363	Equipment Maintenance (Vehicles)	140,000	-	140,000	
7400	Medical & First Aid Supplies	83,000	-	83,000	
7430	Memberships	14,000	-	14,000	
7450	Office Expense	84,500	-	84,500	
7460	Professional and Special Services	460,500	-	460,500	
7507	ADP Payroll Fees	8,500	-	8,500	
7510	Contractual Services	140,000	-	140,000	
7530	Publications & Legal Notices	6,000	-	6,000	
7540	Rents & Leases - Equipment	4,000	-	4,000	
7546	Administrative Tax Expense	245,000	-	245,000	
7580	Rents & Leases - Structure (Gibraltar)	9,500	-	9,500	

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		Adopted Final		Final Amended	
		Budget	Adjustment	Budget	
7630	Small Tools & Instruments	14,000	-	14,000	
7650	Special District Expense	65,500	-	65,500	
7671	Special Projects	17,500	-	17,500	
7730	Transportation and Travel	35,000	-	35,000	
7731	Gasoline/Oil/Fuel	60,000	-	60,000	
7732	Training	90,000	(50,000)	40,000	6
7760	Utilities	45,500	-	45,500	
Total Services & Supplies		2,453,000	85,000	2,538,000	
Capital Assets					
8200	Structures & Improvements	135,000		135,000	
8300	Equipment	712,000	430,000	1,142,000	7
Total Capital Assets		847,000	430,000	1,277,000	
TOTAL EXPENDITURES		20,512,000	2,015,000	22,527,000	
Other Financing Uses					
7901	Tfr To Capital Reserves Fund (3652)	475,000	-	475,000	
Total Other Financing Uses		475,000	-	475,000	
Changes to Fund Balances					
Decrease to Committed					
9850	Salaries and Retirement Contribution	1,000,000	-	1,000,000	
Decrease to Committed		1,000,000	-	1,000,000	
Increase to Unassigned					
9940	Unassigned Fund Balance	142,000	505,000	647,000	8
Increases to Unassigned		142,000	505,000	647,000	
TOTAL CHANGES TO FUND BALANCES		858,000	(505,000)	353,000	
Net Financial Impact		\$ -	\$ -	\$ -	

**Montecito Fire Protection District
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	<u>Adopted Final Budget</u>	<u>Adjustment</u>	<u>Final Amended Budget</u>
Fund 3650 Fund Balance Detail			
Fund Balance - Nonspendable (County)	\$ 123,260	-	\$ 123,260
Fund Balance - Restricted (by County)	85,919	-	85,919
*Reserves: Catastrophic	2,710,000	-	2,710,000
*Reserves: Economic Uncertainties	4,330,000	-	4,330,000
Fund Balance - Unrestricted Residual	<u>4,526,937</u>	<u>505,000</u>	<u>5,031,937</u>
Projected Fund Balance at Year End	\$ 11,776,116	\$ 505,000	\$ 12,281,116

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

**Montecito Fire Protection District
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FUND 3652 - CAPITAL RESERVES FUND

	Adopted Final Budget	Adjustment	Final Amended Budget
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 32,500	\$ -	\$ 32,500
Total Use of Money and Property	32,500	-	32,500
Other Financing Sources			
5910 Transfer from General Fund (3650)	475,000	-	475,000
Total Financing Sources	475,000	-	475,000
TOTAL REVENUES	\$ 507,500	\$ -	\$ 507,500
EXPENDITURES			
Capital Assets			
8300 Equipment			
Vehicle (Battalion Chief 96)	\$ 80,000	\$ -	\$ 80,000
Vehicle compressor (Repair 91 - carryove)	14,000	-	14,000
Total Capital Assets	94,000	-	94,000
TOTAL EXPENDITURES	\$ 94,000	\$ -	\$ 94,000
Changes to Fund Balances			
Increase to Assigned			
9901 Purpose of Fund	413,500	-	413,500
Increase to Assigned	413,500	-	413,500
TOTAL CHANGES TO FUND BALANCES	(413,500)	-	(413,500)
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail			
Fund Balance - Restricted (by County)	18,161	-	18,161
Fund Balance - Assigned	3,014,072	-	3,014,072
Projected Fund Balance at Year End	3,032,233	-	3,032,233

**Montecito Fire Protection District
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FUND 3653 - LAND & BUILDING FUND*

	Adopted Final Budget	Adjustment	Final Amended Budget
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 95,000	\$ -	\$ 95,000
Total Use of Money and Property	95,000	-	95,000
TOTAL REVENUES	\$ 95,000	\$ -	\$ 95,000
 EXPENDITURES			
Capital Assets			
8100 Land	200,000	-	200,000
8200 Structures and Improvements			
Rental property rebuild	1,000,000	-	1,000,000
Solar project infrastructure	279,500	-	279,500
Total Capital Assets	1,479,500	-	1,479,500
TOTAL EXPENDITURES	\$ 1,479,500	\$ -	\$ 1,479,500
 Changes to Fund Balances			
Decrease to Assigned			
9901 Purpose of Fund	1,384,500	-	1,384,500
Decrease to Assigned	1,384,500	-	1,384,500
TOTAL CHANGES TO FUND BALANCES	1,384,500	-	1,384,500
Net Financial Impact	\$ -	\$ -	\$ -
 Fund 3653 Fund Balance Detail			
Fund Balance - Restricted (by County)	44,235	-	44,235
Fund Balance - Assigned	4,995,305	-	4,995,305
Projected Fund Balance at Year End	5,039,540	-	5,039,540

*Eastern Montecito property acquisition and fire station construction fund as recommended in the November 2014 Standards of Coverage Study adopted by the Board of Directors on January 21, 2015.