

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, August 19, 2019 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 Draft Final Budget for fiscal year 2019-20.
3. Fire Chief's Report.
4. Requests for items to be included in the next Finance Committee Meeting.
5. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is August 16, 2019.



Kevin Taylor, Fire Chief

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2019-20**

FUND 3650 - GENERAL FUND					
<u>Account</u>	<u>Line Item Description</u>	<u>Strategic Plan Goal Ref.</u>	<u>Final Budget FY 2019-20</u>	<u>Preliminary Budget FY 2019-20</u>	<u>Increase/ (Decrease)</u>
REVENUES					
Taxes					
3010	Property Tax - Secured		16,813,000	16,827,000	(14,000)
3011	Property Tax - Unitary		144,500	147,000	(2,500)
3015	Property Tax - Escapes Secured		-	76,000	(76,000)
3020	Property Tax - Unsecured		601,500	675,000	(73,500)
3040	Property Tax - Prior Secured		-	22,000	(22,000)
3050	Property Tax - Prior Unsecured		21,500	186,000	(164,500)
3054	Supplemental Property Tax - Current		<u>315,500</u>	<u>373,000</u>	<u>(57,500)</u>
	Total Taxes Revenue		17,896,000	18,306,000	(410,000)
Use of Money and Property					
3380	Interest Income		180,000	100,000	80,000
3409	Rental Property Income		<u>20,000</u>	<u>20,000</u>	-
	Total Use of Money and Property		200,000	120,000	80,000
Intergovernmental Revenue - State					
3750	State-Emergency Assistance (Fire Asgmt)		1,000,000	1,000,000	-
4160	State Aid for Disaster		660,000	660,000	-
4220	Homeowners Property Tax Relief		<u>79,500</u>	<u>78,000</u>	<u>1,500</u>
	Total Intergovernmental Revenue - State		1,739,500	1,738,000	1,500
Intergovernmental Revenue - Federal					
4476	Federal Emergency Assistance (Fire Asgmt)		500,000	500,000	-
4610	Federal Aid for Disaster		<u>233,500</u>	<u>233,500</u>	-
	Total Intergovernmental Revenue - Federal		733,500	733,500	-
Charges for Services					
5105	Reimbursement for District Services		202,500	202,500	-
	AMR First Response Payment	108,000	-	108,000	-
	CSFD Dispatch Services	94,500	-	94,500	-
	Total Charges for Services		<u>202,500</u>	<u>202,500</u>	-
Miscellaneous Revenue					
5769	State Reimbursements (911 phone system)		135,000	135,000	-
5909	Other Miscellaneous Revenue		7,500	7,500	-
	Westmont Payment	4,500	-	4,500	-
	Other	3,000	-	3,000	-
	Total Miscellaneous Revenue		<u>142,500</u>	<u>142,500</u>	-
	TOTAL GENERAL FUND REVENUES		<u>20,914,000</u>	<u>21,242,500</u>	<u>(328,500)</u>

**MONTECITO FIRE PROTECTION DISTRICT
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FISCAL YEAR 2019-20**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2019-20	Preliminary Budget FY 2019-20	Increase/ (Decrease)
EXPENDITURES					
Salaries & Employee Benefits					
		7			
6100	Regular Salaries		8,961,100	8,961,100	-
	Salaries		8,603,600	8,603,600	
	Engineer/Inspector position		220,000	220,000	
	Auxiliaries/Director's Fees		37,500	37,500	
	Vacation Redemption Programs		100,000	100,000	
6300	Overtime		175,000	130,000	45,000
6301	Overtime - Fire Reimbursable		1,000,000	1,000,000	-
6310	Overtime - Constant Staffing		850,000	750,000	100,000
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	-
	Health Insurance		1,917,400	1,917,400	
	Dental Insurance		230,000	230,000	
	Vision Insurance		38,400	38,400	
	Life Insurance		9,300	9,300	
	Employee Assistance Program		1,500	1,500	
	Flexible Spending Account Admin.		2,500	2,500	
6700	Unemployment Insurance		7,000	7,000	-
6900	Workers Compensation Insurance		465,000	500,000	(35,000)
	Total Salaries & Employee Benefits		17,661,400	17,551,400	110,000
Services & Supplies					
7030	Clothing and PPE	8	76,000	76,000	-
	Operational		45,000	45,000	
	Turnout sets		13,500	13,500	
	SCBA masks		10,000	10,000	
	Particulate hoods		7,500	7,500	
7050	Communications	4	125,000	125,000	-
	Operational		115,000	115,000	
	iPads (10) for Field Operations/MDCs		10,000	10,000	
7060	Food	7	2,500	2,500	-
7070	Household Supplies	6	59,000	59,000	-
	Operational		33,000	33,000	
	Mattresses for dorms (13)		26,000	26,000	
7090	Insurance: Liability/Auto/Prop.	2,6	33,000	33,000	-
7120	Equipment Maintenance	6	38,500	38,500	-
7200	Structure and Ground Maintenance	6	34,550	34,550	-
	Operational		31,550	31,550	
	Rental property		3,000	3,000	
7205	Fire Defense Zone (Hazard Mitigation)	1	250,000	250,000	-
7322	Consulting and Management Fees	1,6	2,000	2,000	-
7324	Audit and Accounting Fees	9	27,000	27,000	-

**MONTECITO FIRE PROTECTION DISTRICT
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FISCAL YEAR 2019-20**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2019-20	Preliminary Budget FY 2019-20	Increase/ (Decrease)
7348	Instruments & Equip. < \$5,000		89,000	89,000	-
	Hose equipment and maintenance	4	6,000	6,000	
	Rope rescue equipment maintenance	4	5,000	5,000	
	Equipment for new Type 1 engine	4	65,000	65,000	
	SCBA bottles	8	13,000	13,000	
7363	Equipment Maintenance (Vehicles)		121,500	121,500	-
	Operational	4	80,000	80,000	
	Mechanic shop equipment	6	31,000	31,000	
	Emergency lighting for U91 & U92	4	8,200	8,200	
	Keystones for E91 & E92	4	2,300	2,300	
7400	Medical & First Aid Supplies	4	67,900	67,900	-
	Operational		33,000	33,000	
	AEDs (10)		30,000	30,000	
	Stair chair for Squad 91		3,400	3,400	
	Portable suction kit		1,500	1,500	
7430	Memberships	7	14,000	14,000	-
7450	Office Expense	All	27,500	27,500	-
7460	Professional and Special Services		430,500	430,500	-
	Operational	2,4,5	246,500	246,500	
	Public Information and Education	1	45,000	45,000	
	EMS system study	5	25,000	25,000	
	Facilities Project Manager	6	50,000	50,000	
	Debris Flow Risk Map update	1	64,000	64,000	
7507	ADP Payroll Fees	9	7,500	7,500	-
7510	Contractual Services	4,5	126,500	126,500	-
	Operational		64,000	64,000	
	Tablet Command MDC software		45,000	45,000	
	Avtech Radio System maintenance		14,400	14,400	
	Data tracking software		3,100	3,100	
7530	Publications & Legal Notices	9	6,000	6,000	-
7540	Rents & Leases - Equipment (Generator)	6	14,000	14,000	-
7546	Administrative Tax Expense	9	245,000	245,000	-
7580	Rents & Leases - Structure (Gibraltar)	4	9,500	9,500	-
7630	Small Tools & Instruments	4	14,000	14,000	-
	Operational		11,000	11,000	
	HazMat team equipment		3,000	3,000	
7650	Special District Expense	9	175,500	25,500	150,000
	Operational (permits, fees, other)		10,500	10,500	
	LAFCO		15,000	15,000	
	SB County Debris Flow Cost Share	3	150,000	-	
7671	Special Projects	1,2	38,000	38,000	-
	Public Education materials		7,500	7,500	
	Hazard abatement brochure		6,000	6,000	
	Evacuation drill expenses		5,000	5,000	
	Neighborhood chipping flyer		4,500	4,500	
	Prevention Education pamphlet		15,000	15,000	
7730	Transportation and Travel	5,7	35,000	35,000	-
7731	Gasoline/Oil/Fuel	3,4,6	60,000	60,000	-
7732	Training		98,050	98,050	-

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FUND 3650 - GENERAL FUND						
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2019-20		Preliminary Budget FY 2019-20	Increase/ (Decrease)
	Operational	7	87,750		87,750	
	Blue Card Training Program with iPads	5,7	10,300		10,300	
7760	Utilities	6		45,500	45,500	-
	Operational		43,000	-	43,000	-
	Rental housing utilities		2,500	-	2,500	-
	Total Services & Supplies		2,272,500		2,122,500	150,000
Capital Assets						
8200	Structures & Improvements			590,000	590,000	-
	Facility repairs: roof, generator, vehicle exhaust system	6,8	590,000		590,000	
8300	Equipment			177,500	177,500	-
	911 Emergency phone system	4	135,000		135,000	
	IT server/equipment	2,6	25,000		25,000	
	SCBA testing machine	8	17,500	-	17,500	-
	Total Capital Assets		767,500		767,500	-
	TOTAL EXPENDITURES		20,701,400		20,441,400	260,000
OTHER FINANCING USES						
Other Financing Uses						
7901	Tfr To Capital Reserves Fund (3652)	4,6		440,000	440,000	-
	Total Other Financing Uses		440,000		440,000	-
	TOTAL EXPENDITURES AND TRANSFERS		21,141,400		20,881,400	
	Net Financial Impact		(227,400)		361,100	
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			3,476,798		
	Net Financial Impact (Unrestricted Residual)			(227,400)		
	Projected Ending Fund Balance at 6/30/20			10,300,051		

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

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FISCAL YEAR 2019-20**

FUND 3652 - CAPITAL RESERVES FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2019-20</u>	<u>Prelim. Budget FY 2019-20</u>	<u>Increase/ (Decrease)</u>
REVENUES				
Use of Money and Property				
3380	Interest Income	32,500	25,000	7,500
	Total Use of Money and Property	32,500	25,000	7,500
Financing Sources				
5910	Transfer from General Fund (3650)	440,000	440,000	-
	Total Financing Sources	440,000	440,000	-
	TOTAL FUND REVENUES	472,500	465,000	7,500
EXPENDITURES				
Capital Assets				
8300	Apparatus (Engine 91 - Type 1) - Paid in FY 19	795,000	795,000	-
	Apparatus (Engine 91 - Type 1) - Add'l funding	35,000	35,000	
	Vehicle (Fire Chief)	70,000	65,000	
	Vehicle (Prevention 921)	65,000	37,000	
	Vehicle (Battalion Chief 916)	80,000	85,000	
	Vehicle (Repair 91)	110,000	84,000	
	Apparatus (Engine 391 - Type 3)	440,000	440,000	-
	Total Capital Assets	1,595,000	1,541,000	54,000
	TOTAL EXPENDITURES	1,595,000	1,541,000	54,000
	Net Financial Impact	(1,122,500)	(1,076,000)	
Fund 3652 Fund Balance Detail				
	Fund Balance - Restricted (by County)	8,234		
	Fund Balance - Nonspendable	1,232,277		
	Fund Balance - Assigned	2,330,125		
	Net Financial Impact	<u>(1,122,500)</u>		
	Projected Ending Fund Balance at 6/30/20	2,448,136		

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FISCAL YEAR 2019-20**

FUND 3653 - LAND AND BUILDING FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2019-20</u>	<u>Prelim. Budget FY 2019-20</u>	<u>Increase/ (Decrease)</u>
REVENUES				
Use of Money and Property				
3380	Interest Income	80,000	40,000	40,000
	Total Use of Money and Property	80,000	40,000	40,000
	TOTAL FUND REVENUES	80,000	40,000	40,000
EXPENDITURES				
Capital Assets				
8100	Land	200,000	200,000	-
8200	Structures and Improvements (rental prop)	1,000,000	1,000,000	-
	Total Capital Assets	1,200,000	1,200,000	-
	TOTAL EXPENDITURES	1,200,000	1,200,000	-
	Net Financial Impact	(1,120,000)	(1,160,000)	40,000

Fund 3653 Fund Balance Detail

Fund Balance - Restricted (by County)	22,457
Fund Balance - Assigned	6,360,217
Net Financial Impact	<u>(1,120,000)</u>
Projected Ending Fund Balance at 6/30/20	5,262,674

