

## **MONTECITO FIRE PROTECTION DISTRICT**

### **Agenda for the Regular Meeting of the Board of Directors**

Montecito Fire Protection District Headquarters  
595 San Ysidro Road  
Santa Barbara, California

September 27, 2021 at 2:00 p.m.

The Regular Board meeting will be held in person and via teleconference connection as permitted under the Governor's Executive Order N-29-20, dated March 17, 2020 due to concerns of COVID-19 ("Executive Order").

Members of the public will be able to observe the Regular Board meeting and provide public comments via Zoom: <https://us06web.zoom.us/j/82787133925>, or by calling 1-669-900-6833, meeting ID: 827 8713 3925. Any member of the public who would like to provide public input on an item listed on the agenda may utilize the "Raise Hand" feature through the Zoom App or enter "\*9" if participating by telephone only. The host will be notified and you will be recognized to speak on the agenda item in the order such requests are received by the District.

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 allotted for this discussion.)
2. Presentation of Military Order of World Wars Award, Dennis Merenbach, Award Chair and Marine Brigadier General Frederick Lopez, Presenter: Recipient, Fire Chief Kevin Taylor.
3. Receive presentation from Jeff Small of Capitol PFG regarding Financial Policies. (Strategic Plan Goal 9.1)
  - a. Consider recommendation for approval of the Financial Policies.
4. Report from the Finance Committee. (Strategic Plan Goal 9.1)
  - a. Consider recommendation to approve Resolution 2021-07, Adoption of the Final Budget for the Fiscal Year 2021-22.
  - b. Consider recommendation to approve July and August 2021 financial statements.
  - c. Review PARS Post-Employment Benefits Trust statements for July and August 2021.

5. That the Board of Directors direct the Fire Chief to execute the Joint Fire Station Acquisition and Development Agreement. (Strategic Plan Goal 4)
  - a. Staff report presented by Fire Chief Taylor.
6. Consider approval of Resolution No. 2021-09 Authorizing Remote Teleconference Meetings for a Period of 30 Days pursuant to the Brown Act.
  - a. Staff report presented by Fire Chief Taylor.
7. Consider approval of Resolution 2021-08, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2021-22. (Strategic Plan Goal 9.1)
  - a. Staff report presented by Fire Chief Taylor.
8. Consider recommendation for approval of the Annual Employee Reimbursement Disclosure report. (Strategic Plan Goal 9.1)
  - a. Staff report presented by Fire Chief Taylor.
9. Approval of Minutes of the August 9, 2021 Special Meeting.
10. Fire Chief's report.
11. Board of Director's report.
12. Suggestions from Directors for items other than regular agenda items to be included for the October 25, 2021 Regular Board meeting.

### Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950 and the Executive Order. The date of the posting is September 23, 2021.



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Kevin Taylor, 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 (805) 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements. Board packets are available for public inspection during normal business hours at Montecito Fire Protection District Headquarters. Further, as required under the Executive Order the District will swiftly resolve any requests for a reasonable modification or accommodation from individuals with disabilities, consistent with the Americans with Disabilities Act and resolve any doubt whatsoever in favor of accessibility.

# Agenda

## Item #3





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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief *KT*  
**Prepared by:** Araceli Nahas, Accountant *AN*  
**Date:** September 27, 2021  
**Topic:** Financial Policies

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### Summary

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The District engaged Capitol PFG to develop a comprehensive financial policies document that incorporates industry best practices and the District's existing budget development and financial planning procedures.

### Discussion

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The Financial Policies development process included a thorough review of the District's current financial statements, annual budget, pension and OPEB actuarial reports, five-year financial forecast, and discussions with PARS/Highmark and CalPERS representatives.

The goal of the Financial Policies document was to incorporate all relevant policies into one report that can be readily available for reference and review by the Board. The following policies are included for your review: Management of Budget, Maintenance of Reserves, Pension and OPEB, Debt Issuance and Management (approved in April 2021), Investment of Funds, and Financial Accountability.

### Conclusion

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The Finance Committee recommends that the Board of Directors approve the Financial Policies.

### Attachments

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1. Montecito Fire Protection District Financial Policies
2. Financial Policies Presentation

### Strategic Plan Reference

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Strategic Plan Goal #9, Ensure Financial Accountability & Transparency



**FINANCIAL POLICIES  
MONTECITO FIRE PROTECTION DISTRICT**



September 2021

DRAFT

Prepared by:



**Capitol | PFG**

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**Section 1: Overview**

The purpose of these Financial Policies is to promote the financial stability and long-term planning of the Montecito Fire Protection District (MFPD) by directing the Fire Chief to achieve the following goals:

1. Develop and manage the Budget
2. Maintain Adequate General Fund and Capital Reserves
3. Achieve the goal of fully funded Pension and Other Post-Employment Benefits
4. Allow for the prudent use of debt

The Financial Policies have been prepared specifically for the MFPD. They were developed based on industry best practices from a variety of sources including the Government Finance Officers Association and recommendations from Capitol PFG, the MFPD's Municipal Advisor. The Financial Policies build upon periodic financial reviews related to budgeting and long-term liabilities such as vehicle needs, station funding and retirement obligations of the MFPD. In keeping with past practice, the Board of Directors (Board) will continue to review and amend these policies as it deems appropriate in order to sustain the prudent financial management of the MFPD.

## Section 2: Financial Policies

### 2.1 Management of Budget

1. **Annual Budget** - The financial operations of the District will be conducted in accordance with an annual budget that has been reviewed and adopted by the Board of Directors in compliance with applicable laws and regulations.
2. **Preliminary Budget** - Each year a preliminary budget will be prepared and presented for approval by the Board in open session normally in June. A final budget will be presented for approval, normally in September for public hearing and adoption by the Board.
3. **Financial Performance** - The District's financial performance against the adopted budget will be reviewed by the Finance Committee bi-monthly.
4. **Gann Limit** - Each year, the District will perform the necessary calculations to determine if year-end proceeds of taxes subject to the Gann Limit have exceeded the Gann Limit. The compliance calculation will be completed within 90 days after the end of the fiscal year.
5. **Multi-Year Forecast** - The Fire Chief will maintain a multi-year financial forecast that will help provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands and identify key variables that cause change in the level of revenue. The multi-year financial forecast will be used as a tool for the development of the District's annual budget and can support budget recommendations made to the Board.

### 2.2 Maintenance of Reserves

Maintaining the appropriate level of reserves is essential for sustaining the long-term financial health of the MFPD. The Reserve Policies will assist the Board in maintaining existing public assets, responding to unplanned events and emergencies, and ensure financial viability should there be an unexpected fluctuation in revenues or expenditures.

#### **2.2.1 Categories**

The MFPD shall accumulate, maintain and segregate its reserve funds into the following categories:

1. General Fund Reserve
  - a. Economic Uncertainties
  - b. Catastrophic Event
  - c. Unrestricted Residual
2. Capital Reserve
3. Land and Building Reserve

## Montecito Fire Protection District Financial Policies

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### 2.2.2 Scope

The Reserve Policy will assist the Board of Directors in establishing:

1. Periodic review requirements for each reserve
2. Target levels for reserve funds
3. Requirements for the use of reserve funds

### 2.2.3 Periodic Review

The MFPD shall review the reserve balances and targets annually as a part of the annual budget process. The Fire Chief will continue to review all reserve balances on a monthly basis, with a yearly report going to the full Board to receive and file.

### 2.2.4 General Fund Reserves

The Board will maintain the following General Fund Reserves:

1. **Economic Uncertainties Reserve** - equal to at least 3 months of operating expenditures. The Economic Uncertainties Reserve will be internally restricted and utilized for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred shall be returned to the Economic Uncertainties Reserve to sustain sufficient working capital for operations.
2. **Catastrophic Event Reserve** – equal to 10% of the District’s property tax revenues, plus 5% of total General Fund expenditures. The Catastrophic Event Reserve will be internally restricted and utilized to ensure against significant one-time outlays due to significant loss in the tax base or large-scale fire suppression.
3. **Unrestricted Residual Reserve** – equal to a maximum of \$1 million, the Unrestricted Residual Reserve is utilized for providing the Board of Directors with financial flexibility to augment internally restricted reserves and be a source to supplement operating needs.

### 2.2.5 Capital Reserve

The Board will maintain a Capital Reserve with an assigned funding target of \$3 million. The Capital Reserve will address expenditures for acquisition of apparatus, vehicles and equipment; replacement for apparatus, vehicles as identified in the Vehicle Replacement Plan, and equipment. The assigned funding target will be maintained at a level that will allow the MFPD to acquire vehicles and apparatus on a pay-as-you go basis.

The Board may also use the Capital Reserve for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred will be returned to the Capital Reserve.

**2.2.6 Land and Building Reserve**

The MFPD will set-aside a minimum reserve of \$1 million and a target maximum reserve of \$3 million for this purpose.

If necessary, the Board may accumulate funds in excess of the target maximum in order to ensure sufficient funding for foreseeable land acquisition as well as construction and reconstruction of buildings, refurbishment and modernization of existing stations.

The Fire Chief will submit plans for increasing or decreasing the level of unrestricted reserves in order to maintain reserve levels that are consistent with this Policy.

### **Section 3: Pension and Other Post Employment Benefit Policy**

#### **3.1 Overview**

Retirement benefits are an important factor in attracting and retaining talented personnel to the MFPD. The purpose of these policies is to reduce unfunded liabilities and sustain funding that honors the MFPD promises to its personnel while establishing a firm financial foundation for the future.

#### **3.2 Pension Benefits**

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to plan participants. In order for the pension-benefit plan to be sustainable over time, the plan must accumulate adequate resources over the active service life of benefiting employees. The MFPD pension funding policy provides a strategy for maintaining a funded status goal of 100%.

##### **3.2.1 CalPERS Background**

###### **CalPERS Pension Plan**

The MFPD participates in the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within California. All full-time and certain part-time MFPD employees that meet the CalPERS membership eligibility requirements can participate in CalPERS.

The employee contribution level for MFPD Miscellaneous members is 8%, while District Safety member's contribution level is 9% of reportable earnings. The MFPD makes these contributions for the employees on their behalf, and is required to contribute an actuarially determined employer contribution rate for both member groups. The contribution requirements of plan members are based upon the benefit level adopted by the MFPD Board. The employer contribution rate is established annually and may be amended by CalPERS.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which limits the employer contribution for the employee's share of the contribution for employees hired on or after January 1, 2013.

In addition to employer cost contributions, the MFPD may make unfunded liability payments annually to help make up shortfalls, if any, in the pension plan. This is actuarially determined by CalPERS.

###### **CalPERS Funded Status**

The measure of funded status is an assessment of the need for future employer contributions based on the actuarial cost method to fund the plan. It is a "point in time measurement" that assesses the funding progress of the pension plan. The funded ratio is determined by dividing the Accrued Liability (AL) by the Market Value of Assets (MVA). As of this date, the current funded ratio is estimated at 97%.

### **3.2.2 CalPERS Policies**

#### **Annual and Lump Sum Payments to CalPERS**

The MFPD will annually make the Actuarially Determined Contributions (ADC) including the normal cost for current service and amortization of any under-funded amount.

As part of the annual budget process, the MFPD will pay the entire fiscal year's contributions for any actuarial unfunded liabilities (UAL) in July in order to receive a discount instead of making monthly payments. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members.

#### **Annual Review of CalPERS**

The Fire Chief will annually review the actuarial valuations, including the required employer contribution for the upcoming fiscal year, increases or decreases in the unfunded liability, and funded status. This review may include factors such as changes to the discount rate, investment earnings on assets and assumptions changes.

#### **CalPERS Funding Target**

The MFPD has a goal of maintaining a funding target of 90%-100%. In the event that the funded status falls below 90%, the MFPD may rely on its PARS Pension Trust to bring the funding target up to its funding goal.

### **3.2.3 PARS Pension Trust Background**

The MFPD established a Section 115 Irrevocable Exclusive Benefit Trust in May 2017. The purpose of the Pension Trust is to maintain local control over funds set-aside exclusively to reimburse or pay pension benefits. The Board of Directors controls the PARS Pension Trust (Pension Trust). The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

### **3.2.4 PARS Pension Trust Policies**

#### **Contributions to Pension Trust**

Contributions to Pension Trust are discretionary. The Fire Chief may recommend contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

## Montecito Fire Protection District Financial Policies

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- Bond proceeds from pension bonds

### **Withdrawals from Pension Trust**

The Fire Chief may recommend to the Board withdrawals from the Pension Trust for the following reasons:

- Make contributions to CalPERS
- Reimburse the MFPD for contributions made to CalPERS
- Make additional catch-up payments to CalPERS to increase funding ratios

Contributions to the Pension Trust are discretionary and may not be made if it would cause the total of pension assets at CalPERS and the market value of assets in the Pension Trust to exceed Total Pension Liabilities.

### **Investment Strategy**

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment strategy should be reviewed by the Board on an annual basis.

### **Funding Target**

The MFPD will utilize the Pension Trust and amounts at CalPERS to maintain a funding target of 100%.

## **3.3 Other Post-Employment Benefits (OPEB)**

### **3.3.1 OPEB Background**

The MFPD provides retiree healthcare benefits for employees who retire with CalPERS pension benefits. The District contracts with CalPERS for this insured benefit plan. The plan's medical benefits and premium rates are established by CalPERS and insurance providers. The MFPD pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The MFPD offers the same medical, dental and vision plans to its retirees as to its active employees with the exception that once a retiree becomes eligible for Medicare, they must join a Medicare HMO or a Medicare Supplement plan.

The MFPD participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (OPEB Trust), which is a single employer irrevocable trust to prefund OPEB. Contributions to the OPEB plan are based on pay-as-you-go financing requirements with an additional amount contributed to the OPEB Trust to prefund benefits at the discretion of the Board.

### **Local Control by Board of Directors**

The OPEB Trust was established by the MFPD in October 2009, under Internal Revenue Code Section 115. The MFPD maintains control over the OPEB Trust. The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

## Montecito Fire Protection District Financial Policies

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- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

Trust assets can be used to reimburse the MFPD for retiree health care benefits or pay MFPD health care benefits. The MFPD retains DFA to prepare an actuarial valuation report to comply with GASB 75 valuation requirements at least once every two years.

### 3.3.2 OPEB Policies

#### **Contributions to the OPEB Trust**

Contributions to the OPEB Trust are discretionary. The Fire Chief may recommend to the Board contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

In lieu of making contributions to reach a desired funding target, the Fire Chief may recommend to the Board that assets in the trust grow naturally to achieve the funding target without making further contributions.

#### **Withdrawals from OPEB Trust**

The Fire Chief may recommend to the Board withdrawals to pay or reimburse applicable benefits. The MFPD will make withdrawals from the OPEB Trust when it is 100% funded.

#### **Investment Strategy**

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment assumption used in the OPEB Trust of 5.5% and investment strategy should be reviewed by the Board on an annual basis.

#### **Implicit Subsidy**

The valuation described in the Investment and Funded status section above, reflects the value of an implicit subsidy equal to \$1,802,961. The implicit subsidy represents the value of age-specific claims over average premiums. When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree pays a rate that is based on a blended pool of members that, on average, is younger and healthier. Retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. The added cost represents an implicit cost. The implicit cost is not funded by the MFPD.



**Funding Target**

The MFPD has a minimum funding target of 85% with a goal of attaining a funding target of 100% or greater by June 30, 2026. The funding target excludes the implicit subsidy as described above.

**Funded Status**

The MFPD's GASB Statement No. 75 provides the most recent measurement of the MFPD actuarial valuation for the District's retiree health insurance program. For reference purposes, as of the most recent June 30, 2020 measurement date, the MFPD had an OPEB liability of \$15,923,820. Plan assets were \$12,402,086. The net pension liability was \$3,521,734, which equates to a funded status of 77.8%. The net pension liability, net of the implicit subsidy was \$1,718,773, which equates to a funded status of 87.3%.

## **Section 4: Debt Issuance and Management Policy**

### **4.1 Authorized Purposes for the Issuance of Debt**

The MFPD may issue debt for any of the following purposes:

1. To provide for cash flow needs
2. To fund pensions
3. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping MFPD facilities
4. To refinance existing debt

### **4.2 Authorized Types of Debt**

The Fire Chief or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the MFPD, with the cost of staff and consultants considered. Potential financing sources may include:

1. Temporary borrowings from other sources and short-term debt, such as TRANS, when necessary to allow the MFPD to meet its cash flow requirements
2. Lease financing and Installment Sale Agreements, including certificates of participation (COPs) and Lease Revenue Bonds (LRBs) and Pension Obligation Bonds (POBs)
  - a. To fund priority capital projects and equipment purchases when pay-as-you-go financing is not desirable
  - b. To fund unfunded pension liabilities

### **4.3 Relationship of Debt to MFPD Facilities Program and Budget**

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs of the MFPD, including its vehicle and apparatus replacement plan, capital improvement plan, and other applicable needs subject to the assessment of the projected costs and resources of the MFPD.

When considering a debt issuance, the MFPD may evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include the effect of annual debt service secured by the general fund on general fund expenditures; the amortization structure, prepayment features, and useful life of the projects being financed (for further information see "Structure of Debt Issues" below).

For debt issued to fund pension liabilities, the MFPD will consult with actuaries and advisors regarding the estimated effects of any pension bonds on future contributions, and any applicable changes to the current budget year.

The MFPD may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies,

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or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

### **4.4 Structure of Debt Issues**

The MFPD shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The MFPD shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet resources available for debt repayment and flexibility goals.

For debt issuances for capital improvements, the MFPD shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board and consistent with the overall financing plan.

To the extent practicable, the MFPD shall also consider credit issues, market factors, and tax law when sizing the MFPD's debt issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed.

### **4.5 Method of Sale**

For the sale of any district-issued debt, the MFPD's Municipal Advisor shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the MFPD. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the MFPD to ensure that interest costs are in accordance with comparable market interest rates
3. Direct loans and private placement sale. A direct loan with the MFPD's depository bank can be used when the terms, financing costs, and relationship make the direct loan the most cost effective and favorable option. A private placement may be used as an alternative when the terms of the private placement are more beneficial to the MFPD than a direct loan, or negotiated or competitive sale

### **4.6 Investment of Proceeds**

The MFPD shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the MFPD. Where applicable, the MFPD's official

## Montecito Fire Protection District Financial Policies

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investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

The management of public funds shall enable the MFPD to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

### **4.7 Refunding/Restructuring**

The MFPD may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the MFPD shall consider the maximization of the MFPD's expected net savings over the life of the debt issuance.

### **4.8 Goals of Debt Management Policy**

The MFPD's debt issuance activities and procedures shall be aligned with the MFPD's vision and goals for providing adequate facilities and emergency services that protect the community. When issuing debt, the MFPD shall ensure that it:

1. Maintains accountability for the fiscal health of the MFPD, including prudent management and transparency of the MFPD's financing programs
2. If applicable, pursues the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the MFPD's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the MFPD at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the MFPD's general fund for operating purposes
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

#### **4.9 Internal Controls**

The MFPD shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the MFPD in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the MFPD and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The MFPD shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred.

In addition, the MFPD shall ensure that it complies with all federal securities laws, federal tax compliance requirements, and covenants associated with the debt issuance.

#### **4.10 Records/Reports**

No later than 30 days prior to the sale of any debt issue, the MFPD shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission. The report of the proposed debt issuance shall include a certification by the MFPD that it has adopted local debt policies concerning the use of debt and that the contemplated debt issuance is consistent with those local debt policies.

No later than 21 days after the sale of the debt, the MFPD shall submit a report of final sale to the California Debt and Investment Advisory Commission. A copy of the final official statement for the issue shall accompany the report of final sale. If there is no official statement, the MFPD shall provide each of the following documents, if they exist, along with the report of final sale:

- Other disclosure document.
- Indenture.
- Installment sales agreement.
- Loan agreement.
- Promissory note.
- Bond purchase contract.
- Resolution authorizing the issue.
- Bond specimen.

The MFPD shall submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven months after the end of the reporting period. The annual report shall consist of the following information:

- Debt authorized during the reporting period, which shall include the following: (1) Debt authorized at the beginning of the reporting period; (2) Debt authorized and issued during the reporting period; (3) Debt authorized but not issued at the end of the reporting period; and (4) Debt authority that has lapsed during the reporting period.
- Debt outstanding during the reporting period, which shall include the following: (1) Principal balance at the beginning of the reporting period; (2) Principal paid during the reporting period; and (3) Principal outstanding at the end of the reporting period.

## Montecito Fire Protection District Financial Policies

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- The use of proceeds of issued debt during the reporting period, which shall include the following: (1) Debt proceeds available at the beginning of the reporting period; (2) Proceeds spent during the reporting period and the purposes for which it was spent; and (3) Debt proceeds remaining at the end of the reporting period.

### **4.11 Municipal Advisor**

The Fire Chief or designee shall retain a municipal advisor to assist with the issuance of debt or bank loans exceeding \$1.5 million in size. The municipal advisor will render advice, as directed, on the District's current debt, financing options for new debt including recommendations concerning the timing, structure, repayment, sizing, method of sale and other debt related issues. Municipal advisors shall be registered with the Securities & Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB).

### **4.12 SB 1029 Compliance**

In September 2016, the California legislature enacted Senate Bill 2019, which amended Government Code Section 8855 by requiring debt issuers to certify that they have adopted local debt policies 30 days prior to the issuance of debt. The debt policies must include the following:

1. The purposes for which the debt proceeds may be used
2. The types of debt that may be issued
3. The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable
4. Policy goals related to the issuer's planning goals and objectives
5. The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use

The above Debt Policy complies with the requirements of SB 1029 and includes best practices for issuing debt.

## **Section 5: Investment of Funds**

### **5.1 Depository of Santa Barbara County Investment Pool**

The MFPD believes in the prudent management of its funds. The MFPD is a voluntary participant in the Santa Barbara County Treasurer's Investment Pool ("Pool"). Funds held in the Pool are considered public funds and are invested in compliance with state statutes and other legal constraints, with goals of preservation funds, protection of capital, maintenance of sufficient cash flow to meet daily demands, and earning a market rate of return at minimum risk.

The Santa Barbara County Treasurer makes quarterly reports on investment activities to ensure both accuracy and transparency. These quarterly reports include charts, tables, and supporting documentation that provide a clear record of portfolio values, investment results, and general economic indicators. These reports are presented to the Board of Supervisors and can be viewed at the following link: <https://www.countyofsb.org/ttccpag/treas/index.aspx#reports>

### **5.2 Investment of Surplus Funds**

The Government Code allows the MFPD to invest surplus money i.e., money that is not required for immediate operations, subject to specified restrictions, in certain state, local, and Federal securities as well as in specified types of bankers' acceptances, commercial paper, certificates of deposit, repurchase agreements, corporate notes, and other securities. These investment restrictions are not applicable to assets held in the MFPD's Pension Trust or Other Post Employment Benefit Trust.

At this time, the MFPD does not have plans to invest surplus monies outside of the Pool. In the event that the MFPD has surplus funds available for investment, it will consult with the Santa Barbara County Treasurer's Office and adopt appropriate additional policies that will comply with state law.

### **5.3 Investment Guidelines Pertaining to the Pension and OPEB Trust**

As stated in Section 5.2 above, investment restrictions that apply to the MFPD's General Fund and Surplus Funds, are not applicable to assets held in the MFPD's Pension Trust or OPEB Trust.

In order to prudently oversee assets held in the Pension Trust and OPEB Trust, the MFPD annually approves investment guidelines. The investment guidelines identify the respective investment goals, objectives, risk tolerance and management policies of the Trust. Both Trusts are currently invested for a long-term horizon using moderately conservative investment and risk tolerance objectives.

The Board of Directors is responsible for supervising each Trust while the investment manager is responsible for recommending appropriate investments. The investment manager may utilize a full range of investment vehicles when constructing the investment portfolio, including but not limited to individual securities, mutual funds, and exchange-traded funds. In addition, to the extent permissible, the investment manager is authorized to invest in shares of mutual funds in which the investment manager services as advisor or sub-advisor. The following investment transactions are prohibited:

- Direct investments in precious metals (precious metals mutual funds and exchange-traded funds are permissible)

## Montecito Fire Protection District Financial Policies

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- Venture Capital
- Short Sales\*
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions\*
- Commodities Transactions Puts, calls, straddles, or other option strategies\*
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs

\*Permissible in diversified mutual funds and exchange-traded funds



## **Section 6: Financial Accountability**

### **6.1 Financial Accountability and Transparency**

The Fire Chief will ensure financial accountability by implementing this policy and annual reporting to the Board regarding any significant changes to the Budget, Capital Improvement Plans, reserve levels, and funded status of pension and other post-employment benefits.

The Fire Chief will ensure financial transparency by publishing the following information on MFPD's website:

- Annual Operating Budget
- Annual Financial Report
- Financial Policies

Copies of the Annual Actuarial Valuations for CalPERS plans and the OPEB actuarial valuation will also be made available to the Board of Directors, plan participants and residents.

### **6.2 Review of Policy**

Sustaining the financial health of the MFPD requires a long-term horizon. As such, the MFPD will review this policy annually to determine if changes to this policy are needed.





Capitol | PFG

# Financial Policies

September 20, 2021



# Purpose of Policies

## Promote financial stability and long term planning by

- Prudent Budget Management
- Maintenance of General Fund and Capital Reserves
- Achieving and maintaining fully funded Pension and Other Post-Employment Benefits
- Allow for prudent use of debt and investment practices

## Subject to Annual Review

# Comprehensive Financial Policies

- Management of Budget
- Maintenance of Reserves
- Pension and Other Post Employment Benefits
- Debt Issuance and Management Policy
- Investment of Funds
- Financial Accountability

# General Fund Reserves

## Economic Uncertainties

- Equal to at least 3 months of operating expenditures

## Catastrophic Event Reserve

- Equal to 10% of MFPD property tax revenues, plus 5% of total General Fund expenditures

## Unrestricted Residual Reserve

- Equal to a maximum of \$1 million

# Capital Fund Reserves

## Capital Reserve

- Funding target of \$3 million

## Land and Building Reserve

- Minimum of \$1 million and a target maximum of \$3 million

# Pension Policy

Goal of funding 100% between funds held at CalPERS and Pension Trust

- CalPERS Funding Range
  - 90-100%
- If the funded status falls below 90%, the MFPD may rely on its PARS Pension Trust



# Pension Policy

Fire Chief will annually review CalPERS actuarial valuations including

Required contributions

Amount of unfunded liability

Funded status

Changes to discount rate, investments and assumptions

# Other Post-Employment Benefits (OPEB)

The MFPD has a minimum funding target of 85% with a goal of attaining a funding target of 100% by June 30, 2026

The MFPD will make withdrawals from the OPEB Trust to pay or reimburse benefits when the OPEB Trust is 100% funded

# Debt Policy

Adopted April 26, 2021 to comply with to debt issuance requirements

The debt policy addresses

- The purposes for which debt may be used
- The types of debt may be issued
- The relationship of the debt to the budget
- Policy goals
- Internal contribution procedures
- Best practices and legal requirements

# Investment of Funds

The MFPD is a voluntary participant in the Santa Barbara County Treasurer's Investment Pool

The MFPD has no plans to invest surplus monies outside of the Pool except for assets held in the PARS Pension and OPEB Trusts

The MFPD annually approves investment guidelines for assets held in the PARS Pension and OPEB Trusts

# Financial Accountability and Transparency

The following information is published on MFPD's website

Annual Operating Budget

Annual Financial Report

Financial Policies



# Agenda

## Item #4





# Attachment

# A








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**STAFF REPORT**


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**To:** Montecito Fire Protection District Finance Committee  
**From:** Kevin Taylor, Fire Chief   
**Prepared by:** Araceli Nahas, Accountant   
**Date:** September 20, 2021  
**Topic:** Proposed Final Budget for Fiscal Year 2021-22

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**Summary**


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The proposed Final Budgets and Resolution 2021-07 are presented for Board approval. An individual budget is presented for each of the District's funds: General Fund, Capital Reserves, and Land & Building. This report identifies some updates since the adoption of the Preliminary Budget in June.

**Budget Summary**


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The following table provides an overview of the revenues, expenses for all three funds, and a consolidated total.

	<b>GENERAL FUND</b>	<b>CAPITAL RESERVES</b>	<b>LAND &amp; BUILDING</b>	<b>TOTAL</b>
Property taxes	19,663,000	-0-	-0-	<b>19,663,000</b>
Other revenue	<u>1,999,000</u>	<u>465,000</u>	<u>117,000</u>	<u><b>2,581,000</b></u>
<b>Total Revenue</b>	<b>21,662,000</b>	<b>465,000</b>	<b>117,000</b>	<b>22,244,000</b>
Salaries and benefits	17,861,000	-0-	-0-	<b>17,861,000</b>
Services and supplies	2,441,950	-0-	500,000	<b>2,941,950</b>
Other charges	92,800	-0-	-0-	<b>92,800</b>
Capital assets	230,000	1,037,000	1,029,500	<b>2,296,500</b>
Transfers	<u>1,607,300</u>	<u>-0-</u>	<u>-0-</u>	<u><b>1,607,300</b></u>
<b>Total Expenses</b>	<u><b>22,233,050</b></u>	<u><b>1,037,000</b></u>	<u><b>1,529,500</b></u>	<u><b>24,795,050</b></u>
<b>Use of carryover funds<sup>1</sup></b>	<u><b>571,050</b></u>	<u><b>572,000</b></u>	<u><b>1,412,500</b></u>	<u><b>2,555,550</b></u>
<b>Net financial impact</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>Est. fund balance at 6/30/22</b>	7,785,000	2,476,000	2,033,000	<b>12,294,000</b>

<sup>1</sup> Carryover funds are included as a budgetary resource (like revenue) to eliminate a projected excess of expenditures over expected revenues. Carryover funds are an accumulation of unanticipated revenue, unspent funds or Board-assigned reserves. The use of all funds is subject to Board approval.

## Discussion

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The proposed Final Budget has been updated with anticipated revenues and expenses for fiscal year 2021-22, and it is presented along side the Preliminary Budget adopted in June, and actual figures from fiscal year 2020-21 for comparison purposes. Below are explanations for updates made to the proposed Final Budget (which appear in [blue text](#) on the budget financials).

### General Fund Revenues

- 3010-3054 – Property Taxes Revenue: The District’s assessed property tax value increased by an estimated 5.0% (up from the 4.2% increase assumed on the Preliminary Budget). As a result, Secured property taxes were calculated using the new increase rate. Other property tax line items were recalculated using FY21 actual revenue as the base. The total estimated property tax increase from the prior year is \$999,785, or 5.3%.
- 3380 – Interest Income: Reduced by \$50,000 to more closely reflect the income revenue from FY21.

### General Fund Expenditures – Salaries & Employee Benefits

- 6600 – Insurance Contributions: Decreased by \$66,000 due to less than expected increases to the CalPERS health premiums.
- 6900 – Worker’s Compensation Insurance: Increased by \$20,000 to reflect this fiscal year’s premium.

### General Fund Expenditures – Services and Supplies

Every expense line item has an “Operational” budget, which is the amount required to continue operating at the current level of service. Other descriptions are included to show one-time expenses presented for approval in the budget, and to provide detail on the line item funding fluctuations.

- 7090 – Insurance: Increased by \$36,000 due to a significant change in the general liability insurance annual premium.
- 7760 – Utilities: Increased by \$14,500 to more closely reflect the total expenses for prior years.

**Capital Reserves (Fund 3652)** – This fund maintains reserves for vehicle and apparatus replacements based on a service schedule.

- There are no changes from the Preliminary Budget.

**Land & Building (Fund 3653)** – This fund maintains reserves for station acquisitions, structure improvements and the rebuilding project on the rental unit.

- 5780 – Insurance Proceeds: Increased by \$102,000 to recognize an additional payment received from the insurance company for the rental properties claim.

## Reserves

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Based on the Board-approved Reserve Policy that established reserve categories and identified the process for calculating each reserve, the following reserve levels are presented in the General Fund Final Budget for approval:

RESERVE CATEGORIES	RESERVES 7/1/21	LESS RESERVES AT 7/1/20	ADD'L RESERVES NEEDED
Catastrophic Event	2,860,000	(2,710,000)	<b>150,000</b>
Economic Uncertainties	<u>4,825,000</u>	<u>(4,330,000)</u>	<u><b>495,000</b></u>
<b>Totals</b>	7,685,000	(7,040,000)	<b>645,000</b>

Reserve levels are supplemented by using available funds from the Residual Fund Balance and designating them as Committed.

## Conclusion

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The Finance Committee recommends approval of Resolution 2021-07 and increases to the Catastrophic and Economic Uncertainties reserve amounts.

## Attachments

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1. Resolution 2021-07, Adoption of the Final Budget for the FY 2021-22
2. Proposed Final Budgets for Fiscal Year 2021-22

## Strategic Plan Reference

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Strategic Plan Goal #9, Ensure Financial Accountability & Transparency



**RESOLUTION NO. 2021-07**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
IN THE MATTER OF THE ADOPTION OF THE  
FINAL BUDGET FOR THE FISCAL YEAR 2021-22**

WHEREAS, Section 13890 of the Health & Safety Code requires that the District Board adopt a preliminary budget conforming to the Accounting Procedures for Special Districts and the Budget Procedures for Special Districts, as described, on or before June 30 of each year; and

WHEREAS, the publication required by section 13893 was made; and

WHEREAS, the Board of Directors met at a regular meeting on June 28, 2021, to consider the District's preliminary budget for fiscal year 2021-22 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 28, 2021, ordered that the preliminary budget be available for inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, and said budget has been available as described; and

WHEREAS, the Board of Directors on June 28, 2021, set September 27, 2021 at 2:00 p.m. at the Montecito Fire Protection District Board of Directors Meeting, as the time to consider and adopt the final budget as required by law, providing that any person may attend and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, no person appeared at the regular meeting to be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, after making any necessary changes in the preliminary budget the Board is prepared to adopt a final budget;

NOW, THEREFORE, BE IT AND IT IS HEREBY ORDERED AND RESOLVED AS FOLLOWS:

1. That the Board of Directors adopts the fiscal year 2021-22 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting via teleconference of September 27, 2021.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 17,861,000
Services & Supplies	2,442,000
Other Charges	92,800
Capital Assets	230,000
Other Financing Uses	<u>1,607,300</u>
	\$ 22,233,100

Fund 3652 – Capital Outlay

Capital Assets \$ 1,037,000

Fund 3653 – Land & Building

Services & Supplies \$ 500,000

Capital Assets 1,029,500

\$ 1,529,500

2. That a copy of said budget shall be forwarded to the County Auditor as required by Health & Safety Code Section 13895. Copies shall be kept on file with District records and shall be available for public inspection.
3. That on July 24, 2018, the voters of the District approved a measure authorizing the District to appropriate the combined total of all revenues from taxes, assessments, interest and any subventions or other aid received in the 2021-22 fiscal year.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 27<sup>th</sup> day of September, 2021, by the following vote, to wit:

AYES:

NAYS:

ABSTAIN:

ABSENT:

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President of the Board of Directors  
Montecito Fire Protection District

ATTEST:

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Secretary of the Board of Directors  
Montecito Fire Protection District



**Montecito Fire Protection District  
Proposed Final Budget for Fiscal Year 2021-22**

**FUND 3650 - GENERAL FUND**

	<u>Final Budget FY 2021-22</u>	<u>Approved Prelim Budget FY 2021-22</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2020-21</u>	<u>Difference from Actual</u>	
<b>REVENUES</b>						
<b>Property Taxes</b>						
3010	Property Tax - Secured (5.0%)	\$ 18,517,000	\$ 18,371,500	145,500	\$ 17,635,618	881,382
3011	Property Tax - Unitary	175,500	159,000	16,500	175,401	99
3015	Property Tax - Escapes Secured	-	-	-	87,697	(87,697)
3020	Property Tax - Unsecured (4.2%)	611,000	697,500	(86,500)	611,205	(205)
3023	Property Tax - PY Corrections/Escapes	-	-	-	(203,255)	203,255
3040	Property Tax - Prior Secured	-	-	-	(2,152)	2,152
3050	Property Tax - Prior Unsecured	13,500	65,000	(51,500)	13,452	48
3054	Supplemental Property Tax - Current	346,000	165,500	180,500	345,812	188
3056	Supplemental Property Tax - Prior	-	-	-	(63)	63
	<b>Total Taxes Revenue</b>	<u>19,663,000</u>	<u>19,458,500</u>	<u>204,500</u>	<u>18,663,715</u>	<u>999,285</u>
<b>Fines, Forfeitures, and Penalties</b>						
3057	Property Tax 506 Interest/480 Penalties	-	-	-	803	(803)
	<b>Total Use of Money and Property</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>803</u>	<u>(803)</u>
<b>Use of Money and Property</b>						
3380	Interest Income	25,000	75,000	(50,000)	25,116	(116)
3381	Unrealized Gain/Loss Investments (County)	-	-	-	(83,435)	83,435
3409	Rental Property Income	20,000	20,000	-	-	20,000
	<b>Total Use of Money and Property</b>	<u>45,000</u>	<u>95,000</u>	<u>(50,000)</u>	<u>(58,319)</u>	<u>103,319</u>
<b>Intergovernmental Revenue - State</b>						
3750	State-Emergency Assistance (Fire Asgmt)	750,000	750,000	-	1,203,509	(453,509)
4220	Homeowners Property Tax Relief	79,500	79,500	-	76,988	2,512
4310	State Grant (Cal Fire - Prevention)	150,000	150,000	-	153,101	(3,101)
	<b>Total Intergovernmental Revenue - State</b>	<u>979,500</u>	<u>979,500</u>	<u>-</u>	<u>1,433,598</u>	<u>(454,098)</u>



**Montecito Fire Protection District  
Proposed Final Budget for Fiscal Year 2021-22**

**FUND 3650 - GENERAL FUND**

	<u>Final Budget FY 2021-22</u>	<u>Approved Prelim Budget FY 2021-22</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2020-21</u>	<u>Difference from Actual</u>
<b>Intergovernmental Revenue - Federal</b>					
4476 Federal Emergency Assistance (Fire Asgmt)	750,000	750,000	-	2,104,477	(1,354,477)
<b>Total Intergovernmental Revenue - Federal</b>	750,000	750,000	-	2,104,477	(1,354,477)
<b>Charges for Services</b>					
5105 Reimbursement for District Services	215,000	215,000	-	206,360	8,640
<b>Total Charges for Services</b>	215,000	215,000	-	206,360	8,640
<b>Miscellaneous Revenue</b>					
5768 Safety Member Reimbursement	-	-	-	88,389	(88,389)
5769 State Reimbursement	-	-	-	(10,878)	10,878
5894 Other - Donations	-	-	-	4,305	(4,305)
5909 Other - Miscellaneous Revenue	9,500	9,500	-	7,891	1,609
<b>Total Miscellaneous Revenue</b>	9,500	9,500	-	89,707	(80,207)
<b>TOTAL REVENUES</b>	<b><u>\$ 21,662,000</u></b>	<b><u>\$ 21,507,500</u></b>	<b><u>\$ 154,500</u></b>	<b><u>\$ 22,440,341</u></b>	<b><u>\$ (778,341)</u></b>
<b>EXPENDITURES</b>					
<b>Salaries &amp; Employee Benefits</b>					
6100 Regular Salaries	\$ 9,729,000	\$ 9,729,000	-	\$ 8,468,290	1,260,710
Salaries	9,345,000	9,345,000			
Add'l Firefighters (2, with benefits)	384,000	384,000			
6300 Overtime	193,000	193,000	-	163,289	29,711
6301 Overtime - Fire Reimbursable	1,500,000	1,500,000	-	1,957,772	(457,772)
6310 Overtime - Constant Staffing	997,000	997,000	-	915,161	81,839
6400 Retirement Contributions	2,418,000	2,418,000	-	3,200,782	(782,782)
6450 Supp Retirement Contribution	-	-	-	16,818,240	(16,818,240)



## Montecito Fire Protection District Proposed Final Budget for Fiscal Year 2021-22

<b>FUND 3650 - GENERAL FUND</b>		<b>Final Budget FY 2021-22</b>	<b>Approved Prelim Budget FY 2021-22</b>	<b>Difference from Prelim</b>	<b>Actual Budget FY 2020-21</b>	<b>Difference from Actual</b>
6550	FICA/Medicare	172,000	172,000	-	157,017	14,983
6600	Insurance Contributions	2,226,000	2,292,000	(66,000)	2,029,954	196,046
	Health Insurance	2,000,000	2,066,000			
	Dental, Vision, Life Insurance	226,000	226,000			
6700	Unemployment Insurance	6,000	6,000	-	5,969	31
6900	Workers Compensation Insurance	620,000	600,000	20,000	550,868	69,132
	<b>Total Salaries &amp; Employee Benefits</b>	<b>17,861,000</b>	<b>17,907,000</b>	<b>(46,000)</b>	<b>34,267,342</b>	<b>(16,406,342)</b>
<b>Services &amp; Supplies</b>						
7030	Clothing and PPE	70,500	70,500	-	145,279	(74,779)
	Operational	51,000	51,000			
	Ballistic gear	19,500	19,500			
7050	Communications	115,000	115,000	-	109,023	5,977
	Operational	115,000	115,000			
7060	Food	2,500	2,500	-	3,492	(992)
7070	Household Supplies	33,000	33,000	-	30,838	2,162
	Operational	33,000	33,000			
7090	Insurance: Liability/Auto/Prop.	81,000	45,000	36,000	42,896	38,104
7120	Equipment Maintenance (Operations)	58,000	58,000	-	57,885	115
	Operational	50,000	50,000			
	Fuel tank repairs and spill kit	8,000	8,000			
7200	Structure and Ground Maintenance	38,500	38,500	-	64,839	(26,339)
	Operational	38,500	38,500			
7205	Fire Defense Zone (Hazard Mitigation)	435,000	435,000	-	378,471	56,529
	Operational	385,000	385,000			
	Structure Hardening Grant Program	50,000	50,000			
7322	Consulting and Management Fees	2,000	2,000	-	1,156	844
7324	Audit and Accounting Fees	30,000	30,000	-	23,856	6,144



## Montecito Fire Protection District Proposed Final Budget for Fiscal Year 2021-22

<b>FUND 3650 - GENERAL FUND</b>		<b>Final Budget FY 2021-22</b>	<b>Approved Prelim Budget FY 2021-22</b>	<b>Difference from Prelim</b>	<b>Actual Budget FY 2020-21</b>	<b>Difference from Actual</b>
7325	Other Professional Services (POB issuance)	-	-	-	145,000	(145,000)
7348	Instruments & Equipment	189,900	189,900	-	119,772	70,128
	Hose equipment and maintenance	6,000	6,000			
	Rope rescue equipment and maint	5,000	5,000			
	USAR equipment maintenance	10,000	10,000			
	Mobile radios fleet replacement	158,000	158,000			
	Flowmeter kit	6,200	6,200			
	High Pressure Hose Reel	4,700	4,700			
7363	Equipment Maintenance (Vehicles)	80,000	80,000	-	181,097	(101,097)
	Operational	80,000	80,000			
7400	Medical & First Aid Supplies	43,000	43,000	-	46,779	(3,779)
	Operational	43,000	43,000			
7430	Memberships	14,000	14,000	-	12,853	1,147
7450	Office Expense	20,000	20,000	-	58,029	(38,029)
	Operational	20,000	20,000			
7456	IT Hardware < \$5,000	17,500	17,500	-	-	17,500
	Operational	7,500	7,500			
	iPad and laptop replacements	10,000	10,000			
7460	Professional and Special Services	565,000	565,000	-	409,552	155,448
	Operational	283,500	283,500			
	Debris Flow Risk Map update	76,500	76,500			
	Evacuation Analysis	60,000	60,000			
	Facilities Project Manager	20,000	20,000			
	Vegetation Mgmt Programmatic EIR	100,000	100,000			
	Telecommunications Engineering	25,000	25,000			
7507	ADP Payroll Fees	8,500	8,500	-	6,831	1,669
7510	Contractual Services	132,100	132,050	50	122,617	9,483
7530	Publications & Legal Notices	6,000	6,000	-	4,066	1,934





**Montecito Fire Protection District  
 Proposed Final Budget for Fiscal Year 2021-22**

**FUND 3650 - GENERAL FUND**

	Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
7540 Rents & Leases - Equipment	4,000	4,000	-	5,454	(1,454)
7546 Administrative Tax Expense	200,000	200,000	-	198,575	1,425
7580 Rents & Leases - Structure (Gibraltar)	9,500	9,500	-	9,558	(58)
7630 Small Tools & Instruments	14,000	14,000	-	8,614	5,386
Operational	11,000	11,000			
HazMat team equipment	3,000	3,000			
7650 Special District Expense	20,500	20,500	-	43,180	(22,680)
Operational (permits, fees, other)	20,500	20,500			-
7671 Special Projects	17,500	17,500	-	3,807	13,693
Prevention mailers	10,000	10,000			
Public Education materials	7,500	7,500			
7730 Transportation and Travel	35,000	35,000	-	39,247	(4,247)
7731 Gasoline/Oil/Fuel	60,000	60,000	-	52,845	7,155
7732 Training	80,000	80,000	-	62,599	17,401
Operational	80,000	80,000			
7760 Utilities	60,000	45,500	14,500	60,852	(852)
<b>Total Services &amp; Supplies</b>	<b>2,442,000</b>	<b>2,391,450</b>	<b>50,550</b>	<b>2,449,062</b>	<b>(7,062)</b>
<b>Other Charges</b>					
7830 Interest Expense (POB)	92,800	92,800	-	-	92,800
<b>Total Other Charges</b>	<b>92,800</b>	<b>92,800</b>	<b>-</b>	<b>-</b>	<b>92,800</b>
<b>Capital Assets</b>					
8200 Structures & Improvements	170,000	170,000	-	91,408	78,592
Station 91: Loft upgrades, plumbing					
Station 92: Gate, parking upgrades, flooring					



**Montecito Fire Protection District  
 Proposed Final Budget for Fiscal Year 2021-22**

**FUND 3650 - GENERAL FUND**

	Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
8300 Equipment	60,000	60,000	-	533,702	(473,702)
ALS equipment - cardiac monitor (2)	60,000	60,000	-	-	-
<b>Total Capital Assets</b>	<b>230,000</b>	<b>230,000</b>	<b>-</b>	<b>625,110</b>	<b>(395,110)</b>
<b>TOTAL EXPENDITURES</b>	<b>20,625,800</b>	<b>20,621,250</b>	<b>4,550</b>	<b>37,341,514</b>	<b>(16,715,714)</b>
<b>Other Financing Uses</b>					
<b>Financing Sources</b>					
5910 Transfer In From Land & Building (3653)	-	-	-	2,835,000	(2,835,000)
5921 Long Term Debt Proceeds - Bond/Notes	-	-	-	8,263,240	(8,263,240)
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,098,240</b>	<b>(11,098,240)</b>
<b>Financing Uses</b>					
7901 Tfr To Capital Reserves Fund (3652)	450,000	450,000	-	475,000	(25,000)
7910 Long Term Debt Principal Repayment (POB)	1,157,300	1,157,300	-	-	1,157,300
<b>Total Other Financing Uses</b>	<b>1,607,300</b>	<b>1,607,300</b>	<b>-</b>	<b>475,000</b>	<b>1,132,300</b>
<b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>(1,607,300)</b>	<b>(1,607,300)</b>	<b>-</b>	<b>10,623,240</b>	<b>(12,230,540)</b>
<b>Changes to Fund Balances</b>					
<b>Decrease to Nonspendable</b>					
9602 Receivable	-	-	-	123,260	(123,260)
<b>Decrease to Receivable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,260</b>	<b>(123,260)</b>
<b>Decrease to Restricted</b>					
9797 Unrealized Gains (County)	-	-	-	94,283	(94,283)
<b>Decrease to Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,283</b>	<b>(94,283)</b>



**Montecito Fire Protection District  
Proposed Final Budget for Fiscal Year 2021-22**

<b>FUND 3650 - GENERAL FUND</b>	<b>Final Budget FY 2021-22</b>	<b>Approved Prelim Budget FY 2021-22</b>	<b>Difference from Prelim</b>	<b>Actual Budget FY 2020-21</b>	<b>Difference from Actual</b>
<b>Increase to Restricted</b>					
9797 Unrealized Gains (County)	-	-	-	10,848	(10,848)
<b>Increase to Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,848</b>	<b>(10,848)</b>
<b>Decrease to Committed</b>					
9850 Salaries and Retirement Contribution	-	-	-	1,000,000	(1,000,000)
<b>Decrease to Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>(1,000,000)</b>
<b>Decrease to Residual Fund Balance</b>					
9601 Residual Fund Balance - Increase/Decr	571,100	721,050	(149,950)	-	571,100
<b>Decrease to Residual Fund Balance</b>	<b>571,100</b>	<b>721,050</b>	<b>(149,950)</b>	<b>-</b>	<b>571,100</b>
<b>TOTAL CHANGES TO FUND BALANCES</b>	<b>571,100</b>	<b>721,050</b>	<b>(149,950)</b>	<b>1,206,695</b>	<b>(635,595)</b>
<b>Net Financial Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,071,238)</b>	<b>\$ 3,071,238</b>
<b>Fund 3650 Fund Balance Detail</b>					
Fund Balance - Restricted (by County)	\$ 2,484	\$ 2,484		\$ 2,484	
*Reserves: Catastrophic	2,860,000	2,710,000		2,710,000	
*Reserves: Economic Uncertainties	4,825,000	4,330,000		4,330,000	
Fund Balance - Unrestricted Residual	97,598	592,648		1,313,698	
Projected Fund Balance at Year End	\$ 7,785,082	\$ 7,635,132		\$ 8,356,182	

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



**Montecito Fire Protection District  
Final Budget for Fiscal Year 2021-22**

<b>FUND 3652 - CAPITAL RESERVES FUND</b>		<b>Final Budget</b>	<b>Prelim Budget</b>	<b>Difference</b>	<b>Actual Budget</b>	<b>Difference</b>
		<b>FY 2021-22</b>	<b>FY 2021-22</b>	<b>from Prelim</b>	<b>FY 2020-21</b>	<b>from Actual</b>
<b>REVENUES</b>						
<b>Use of Money and Property</b>						
3380	Interest Income	15,000	15,000	-	12,789	2,211
3381	Unrealized Gain/Loss Investments (County)	-	-	-	(17,251)	17,251
<b>Total Use of Money and Property</b>		<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>(4,462)</b>	<b>19,462</b>
<b>Other Financing Sources</b>						
5910	Transfer from General Fund (3650)	450,000	450,000	-	475,000	(25,000)
5919	Sale of Capital Assets	-	-	-	34,450	(34,450)
<b>Total Other Financing Sources</b>		<b>450,000</b>	<b>450,000</b>	<b>-</b>	<b>509,450</b>	<b>(59,450)</b>
<b>TOTAL REVENUES</b>		<b>\$ 465,000</b>	<b>\$ 465,000</b>	<b>\$ -</b>	<b>\$ 504,988</b>	<b>\$ (39,988)</b>
<b>EXPENDITURES</b>						
<b>Capital Assets</b>						
8300	Equipment				75,278	961,722
	Vehicle (Prevention 94)	65,000	65,000	-		
	Vehicle (Division 91)	80,000	80,000	-		
	Type 1 Engine (Engine 92)	875,000	875,000	-		
	Vehicle (Battalion Chief 96) - carryover	17,000	17,000	-		
	Vehicle compressor (Repair 91)	-	-	-	-	-
<b>Total Capital Assets</b>		<b>1,037,000</b>	<b>1,037,000</b>	<b>-</b>	<b>75,278</b>	<b>961,722</b>
<b>TOTAL EXPENDITURES</b>		<b>1,037,000</b>	<b>1,037,000</b>	<b>-</b>	<b>75,278</b>	<b>961,722</b>
<b>Changes to Fund Balances</b>						
<b>Decrease to Restricted</b>						
9797	Unrealized Gains	-	-	-	17,251	(17,251)
<b>Decrease to Restricted</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>17,251</b>	<b>(17,251)</b>
<b>Decrease to Assigned</b>						
9901	Purpose of Fund	572,000	572,000	-	-	572,000
<b>Decrease to Assigned</b>		<b>572,000</b>	<b>572,000</b>	<b>-</b>	<b>-</b>	<b>572,000</b>
<b>TOTAL CHANGES TO FUND BALANCES</b>		<b>572,000</b>	<b>572,000</b>	<b>-</b>	<b>17,251</b>	<b>554,749</b>
<b>Net Financial Impact</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 446,961</b>	<b>\$ (446,961)</b>
<b>Fund 3652 Fund Balance Detail</b>						
	Fund Balance - Restricted (by County)	\$ 910	\$ 910		\$ 910	
	Fund Balance - Assigned	2,475,533	2,475,533		3,047,533	
	Projected Fund Balance at Year End	\$ 2,476,443	\$ 2,476,443		\$ 3,048,443	





**Montecito Fire Protection District  
Final Budget for Fiscal Year 2021-22**

<b>FUND 3653 - LAND &amp; BUILDING FUND*</b>	<b>Final Budget FY 2021-22</b>	<b>Prelim Budget FY 2021-22</b>	<b>Difference from Prelim</b>	<b>Actual Budget FY 2020-21</b>	<b>Difference from Actual</b>
<b>REVENUES</b>					
<b>Use of Money and Property</b>					
3380 Interest Income	15,000	15,000	-	30,304	(15,304)
3381 Unrealized Gain/Loss Investments (County)	-	-	-	(43,207)	43,207
<b>Total Use of Money and Property</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>(12,903)</b>	<b>27,903</b>
<b>Miscellaneous Revenue</b>					
5780 Insurance Proceeds	102,000	-	102,000	-	102,000
<b>Total Other Financing Sources</b>	<b>102,000</b>	<b>-</b>	<b>102,000</b>	<b>-</b>	<b>102,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 117,000</b>	<b>\$ 15,000</b>	<b>\$ 102,000</b>	<b>\$ (12,903)</b>	<b>\$ 129,903</b>
<b>EXPENDITURES</b>					
<b>Services and Supplies</b>					
7460 Professional Services	500,000	500,000	-	1,359	498,641
<b>Total Services and Supplies</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>1,359</b>	<b>498,641</b>
<b>Capital Assets</b>					
8200 Structures and Improvements					
Rental property rebuild	750,000	750,000	-	99,179	
Solar project infrastructure	279,500	279,500	-	30,000	-
<b>Total Capital Assets</b>	<b>1,029,500</b>	<b>1,029,500</b>	<b>-</b>	<b>129,179</b>	<b>900,321</b>
<b>TOTAL EXPENDITURES</b>	<b>1,529,500</b>	<b>1,529,500</b>	<b>-</b>	<b>130,538</b>	<b>900,321</b>
<b>Other Financing Uses</b>					
7901 Tfr To General Fund (3650)	-	-	-	2,835,000	(2,835,000)
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,835,000</b>	<b>(2,835,000)</b>
<b>Changes to Fund Balances</b>					
<b>Decrease to Restricted</b>					
9797 Unrealized Gains	-	-	-	43,207	(43,207)
<b>Decrease to Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,207</b>	<b>(43,207)</b>
<b>Decrease to Assigned</b>					
9901 Purpose of Fund	1,412,500	1,514,500	(102,000)	-	1,412,500
<b>Decrease to Assigned</b>	<b>1,412,500</b>	<b>1,514,500</b>	<b>(102,000)</b>	<b>-</b>	<b>1,412,500</b>
<b>TOTAL CHANGES TO FUND BALANCES</b>	<b>1,412,500</b>	<b>1,514,500</b>	<b>(102,000)</b>	<b>43,207</b>	<b>1,369,293</b>
<b>Net Financial Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,935,234)</b>	<b>\$ 2,935,234</b>
<b>Fund 3653 Fund Balance Detail</b>					
Fund Balance - Restricted (by County)	\$ 1,028	\$ 1,028		\$ 1,028	
Fund Balance - Assigned	3,444,570	3,444,570		3,444,570	
Less Fund Balance - Assigned for FY	(1,412,500)	(1,514,500)		-	
Projected Fund Balance at Year End	\$ 2,033,098	\$ 1,931,098		\$ 3,445,598	



# Attachment B



**Variance Report**  
**Finance Committee - September 20, 2021**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis. The balancing entry falls under Equity in line item 2120 Fund Balance - Restricted for all funds.
2 Balance Sheet	0130	Funds held with the rental property management company.
3 Balance Sheet	0230	The Accounts Receivable balance includes reimbursements fore fire assignments from last fiscal year. Collection is expected by December 30.
4 Balance Sheet	1015 & 1210	The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
5 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$7,040,000.
6 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to cash flow shortages. Reserves are used to cover the shortages until property tax revenues are received in November/December.
7 Financial Status		The District's budget numbers are not uploaded to FIN until after the Final Budget is approved.
8 Revenue Transactions	3010 - 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.
9 Revenue Transactions	Fund 3652 5780	The District received an additional payment from the insurance company from the rental properties rebuild/repair claims.
10 Financial Trend	6100	The salaries line item is currently overstated because it includes overtime expenses for July and August that will reclassify to the overtime line items.
11 Financial Trend	6400	The retirement expense line item is lower this year because the District's UAL payments were significantly reduced with the issuance of the POB. Last year, UAL payments totaled \$1.5m, compared to \$650k this year.
12 Financial Trend	7090	The general liability insurance premium increased by 93% this year. Staff will monitor future increases and consider other insurance carriers if needed.



# Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2021
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	8,315,182.75	825,296.80	4,893,324.92	4,247,154.63
0115 -- Treasury FMV Adjustment	2,483.87	0.00	0.00	2,483.87 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	6,450.68	1,711.75	0.00	8,162.43 2
0230 -- Accounts Receivable	243,560.00	0.00	64,321.00	179,239.00 3
0240 -- Interest Receivable	10,950.23	0.00	10,950.23	0.00
<b>Total Assets</b>	<b>8,579,127.53</b>	<b>827,008.55</b>	<b>4,968,596.15</b>	<b>4,437,539.93</b>
<b>Total Assets &amp; Other Debits</b>	<b>8,579,127.53</b>	<b>827,008.55</b>	<b>4,968,596.15</b>	<b>4,437,539.93</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	51,859.92	51,859.92	0.00
1015 -- EFT Payable	28,070.56	2,345,202.37	2,317,386.46	254.65 4
1020 -- Salaries & Benefits Payable	45,835.00	45,835.00	0.00	0.00
1210 -- Accounts Payable	144,005.53	2,369,246.38	2,227,900.91	2,660.06 4
1240 -- Accrued Expenses	5,034.00	5,034.00	0.00	0.00
1400 -- Deposits	0.00	0.00	500.00	500.00
1730 -- Unidentified Deposits	0.00	116,273.87	116,273.87	0.00
<b>Total Liabilities</b>	<b>222,945.09</b>	<b>4,933,451.54</b>	<b>4,713,921.16</b>	<b>3,414.71</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	2,483.86	0.00	0.00	2,483.86 1
2130 -- Fund Balance-Committed	7,040,500.00	0.00	0.00	7,040,500.00 5
2200 -- Fund Balance-Residual	1,313,198.58	4,788,672.79	866,615.57	-2,608,858.64 6
<b>Total Equity</b>	<b>8,356,182.44</b>	<b>4,788,672.79</b>	<b>866,615.57</b>	<b>4,434,125.22</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>8,579,127.53</b>	<b>9,722,124.33</b>	<b>5,580,536.73</b>	<b>4,437,539.93</b>

# Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2021
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,045,102.09	2,430.99	0.00	3,047,533.08
0115 -- Treasury FMV Adjustment	909.62	0.00	0.00	909.62
0240 -- Interest Receivable	2,430.99	0.00	2,430.99	0.00
Total Assets	3,048,442.70	2,430.99	2,430.99	3,048,442.70
Total Assets & Other Debits	3,048,442.70	2,430.99	2,430.99	3,048,442.70
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Equity</b>				
2120 -- Fund Balance-Restricted	909.62	0.00	0.00	909.62
2140 -- Fund Balance-Assigned	3,047,533.08	0.00	0.00	3,047,533.08
Total Equity	3,048,442.70	0.00	0.00	3,048,442.70
Total Liabilities, Equity & Other Credits	3,048,442.70	0.00	0.00	3,048,442.70



# Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2021
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,441,030.55	106,896.08	6,935.20	3,540,991.43
0115 -- Treasury FMV Adjustment	1,027.89	0.00	0.00	1,027.89
0240 -- Interest Receivable	4,914.76	0.00	4,914.76	0.00
Total Assets	3,446,973.20	106,896.08	11,849.96	3,542,019.32
Total Assets & Other Debits	3,446,973.20	106,896.08	11,849.96	3,542,019.32
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	3,993.20	3,993.20	0.00
1015 -- EFT Payable	0.00	2,942.00	2,942.00	0.00
1210 -- Accounts Payable	1,375.00	6,935.20	5,560.20	0.00
1730 -- Unidentified Deposits	0.00	101,981.32	101,981.32	0.00
Total Liabilities	1,375.00	115,851.72	114,476.72	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	1,027.89	0.00	0.00	1,027.89
2140 -- Fund Balance-Assigned	3,444,570.31	0.00	0.00	3,444,570.31
2200 -- Fund Balance-Residual	0.00	5,560.20	101,981.32	96,421.12
Total Equity	3,445,598.20	5,560.20	101,981.32	3,542,019.32
Total Liabilities, Equity & Other Credits	3,446,973.20	121,411.92	216,458.04	3,542,019.32

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7 6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	0.00	-27,272.25	-27,272.25	--
3011 -- Property Tax-Unitary	0.00	0.39	0.39	--
3015 -- PT PY Corr/Escapes Secured	0.00	4,459.54	4,459.54	--
3020 -- Property Tax-Current Unsecd	0.00	2,208.17	2,208.17	--
3023 -- PT PY Corr/Escapes Unsecured	0.00	363.23	363.23	--
3040 -- Property Tax-Prior Secured	0.00	-2,026.22	-2,026.22	--
3050 -- Property Tax-Prior Unsecured	0.00	269.36	269.36	--
3054 -- Supplemental Pty Tax-Current	0.00	89,748.91	89,748.91	--
3056 -- Supplemental Pty Tax-Prior	0.00	-13,878.01	-13,878.01	--
Taxes	0.00	53,873.12	53,873.12	--
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	64.25	64.25	--
Fines, Forfeitures, and Penalties	0.00	64.25	64.25	--
<b>Use of Money and Property</b>				
3409 -- Other Rental of Bldgs and Land	0.00	1,400.00	1,400.00	--
Use of Money and Property	0.00	1,400.00	1,400.00	--
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	0.00	43,756.50	43,756.50	--
4310 -- State Grant	0.00	0.20	0.20	--
Intergovernmental Revenue-State	0.00	43,756.70	43,756.70	--
<b>Charges for Services</b>				
5105 -- Reimb for District Services	0.00	0.01	0.01	--
Charges for Services	0.00	0.01	0.01	--

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
<b>Miscellaneous Revenue</b>				
5768 -- Safety Member Reimbursement	0.00	7,796.58	7,796.58	--
Miscellaneous Revenue	0.00	7,796.58	7,796.58	--
Revenues	0.00	106,890.66	106,890.66	--
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	0.00	1,943,641.85	-1,943,641.85	--
6300 -- Overtime	0.00	-619.00	619.00	--
6301 -- Overtime - Reimbursable	0.00	-13,082.00	13,082.00	--
6310 -- Overtime - Constant Staffing	0.00	-16,774.00	16,774.00	--
6400 -- Retirement Contribution	0.00	862,357.68	-862,357.68	--
6550 -- FICA/Medicare	0.00	30,356.08	-30,356.08	--
6600 -- Health Insurance Contrib	0.00	360,089.48	-360,089.48	--
6900 -- Workers Compensation	0.00	580,932.66	-580,932.66	--
Salaries and Employee Benefits	0.00	3,746,902.75	-3,746,902.75	--
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	0.00	1,144.86	-1,144.86	--
7050 -- Communications	0.00	20,419.49	-20,419.49	--
7060 -- Food	0.00	136.02	-136.02	--
7070 -- Household Supplies	0.00	3,345.62	-3,345.62	--
7090 -- Insurance	0.00	80,890.00	-80,890.00	--
7120 -- Equipment Maintenance	0.00	1,416.80	-1,416.80	--
7200 -- Structure & Ground Maintenance	0.00	7,555.32	-7,555.32	--
7205 -- Fire Defense Zone	0.00	35,281.14	-35,281.14	--
7322 -- Consulting & Mgmt Fees	0.00	105.00	-105.00	--
7348 -- Instruments & Equip. < \$5000	0.00	4,935.32	-4,935.32	--

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
7363 -- Equipment Maintenance	0.00	6,802.87	-6,802.87	--
7400 -- Medical, Dental and Lab	0.00	4,434.47	-4,434.47	--
7430 -- Memberships	0.00	400.00	-400.00	--
7450 -- Office Expense	0.00	694.12	-694.12	--
7456 -- IT Hardware Purchase < \$5K	0.00	832.47	-832.47	--
7460 -- Professional & Special Service	0.00	28,362.51	-28,362.51	--
7507 -- ADP Payroll Fees	0.00	1,179.45	-1,179.45	--
7510 -- Contractual Services	0.00	53,321.84	-53,321.84	--
7530 -- Publications & Legal Notices	0.00	172.14	-172.14	--
7540 -- Rents/Leases-Equipment	0.00	358.88	-358.88	--
7580 -- Rents/Leases-Structure	0.00	2,397.60	-2,397.60	--
7630 -- Small Tools & Instruments	0.00	1,383.11	-1,383.11	--
7650 -- Special Departmental Expense	0.00	1,026.32	-1,026.32	--
7730 -- Transportation and Travel	0.00	7,405.18	-7,405.18	--
7731 -- Gasoline-Oil-Fuel	0.00	6,123.55	-6,123.55	--
7732 -- Training	0.00	2,242.99	-2,242.99	--
7760 -- Utilities	0.00	8,367.62	-8,367.62	--
Services and Supplies	0.00	280,734.69	-280,734.69	--
Capital Assets				
8300 -- Equipment	0.00	1,310.44	-1,310.44	--
Capital Assets	0.00	1,310.44	-1,310.44	--
Expenditures	0.00	4,028,947.88	-4,028,947.88	--
Montecito Fire Protection Dist	0.00	-3,922,057.22	-3,922,057.22	--

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Miscellaneous Revenue</b>				
5780 -- Insurance Proceeds & Recovery	0.00	101,981.32	101,981.32	--
Miscellaneous Revenue	0.00	101,981.32	101,981.32	--
Revenues	0.00	101,981.32	101,981.32	--
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	0.00	2,517.00	-2,517.00	--
Services and Supplies	0.00	2,517.00	-2,517.00	--
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	0.00	3,043.20	-3,043.20	--
Capital Assets	0.00	3,043.20	-3,043.20	--
Expenditures	0.00	5,560.20	-5,560.20	--
Montecito Fire Land & Building	0.00	96,421.12	96,421.12	--
Net Financial Impact	0.00	-3,825,636.10	-3,825,636.10	--

# Revenue Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Annual 1% Tax (3010)	285,949.57
AUT - PT03586	8/28/2021	894	RVS Est Sec 1% Apport 5-1-2021 to 6-21-2021 (3010)	-218,158.00
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Annual 1% Tax (3010)	208,557.72
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Pipeline 1% Tax (3010)	19.67
AUT - PT03590	8/29/2021	894	RVS TEETER EST SEC 1% ADV 20-21 @6-21-21 (3010)	-303,641.21
Total Property Tax-Current Secured				-27,272.25
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Unitary 1% Tax (3011)	0.39
Total Property Tax-Unitary				0.39
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Escape 1% Tax (3015)	3,222.03
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Escape 1% Tax (3015)	352.18
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Annual 1% Tax (3015)	-2,482.32
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Sec Escape 1% Tax (3015)	-1,273.49
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Sec Annual 1% Tax (3015)	-691.74
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Escape 1% Tax (3015)	5,332.88
Total PT PY Corr/Escapes Secured				4,459.54
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Unsec Annual 1% Tax (3020)	2,208.17
Total Property Tax-Current Unsecd				2,208.17
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Unsec Escape 1% Tax (3023)	363.23
Total PT PY Corr/Escapes Unsecured				363.23
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Sec 1% Tax (3040)	-0.86
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj PY Sec 1% Tax (3040)	-2,025.36

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# Revenue Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Total Property Tax-Prior Secured				-2,026.22
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Unsec 1% Tax (3050)	269.36
Total Property Tax-Prior Unsecured				269.36
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Suppl 1% Tax (3054)	113,851.44
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Neg Sup 1% Tax (3054)	-4,401.30
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Neg Sup 1% Tax (3054)	-26.90
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Suppl 1% Tax (3054)	-1,002.23
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Suppl 1% Tax (3054)	73,078.38
AUT - PT03591	8/29/2021	894	RVS TEETER EST SUP 1% ADV 20-21 @6-21-21 (3054)	-96,333.61
AUT - PT03592	8/31/2021	894	Add I SOB Collections 7-1-20 to 6-30-2021 (3054)	4,583.13
Total Supplemental Pty Tax-Current				89,748.91
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Sup Unsec 1% Tax (3056)	7.34
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Sup Sec 1% Tax (3056)	-13,645.32
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj PY Sup Sec 1% Tax (3056)	-252.67
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv PY Sup Sec 1% Tax (3056)	12.64
Total Supplemental Pty Tax-Prior				-13,878.01
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03585	8/28/2021	894	Unsec 506 IntPEN 5-1-2021 to 6-30-2021 (3057)	64.25
Total PT-506 Int, 480 CIOS/CIC Pen				64.25
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0222777	7/1/2021	894	Rental income, July	1,400.00
Total Other Rental of Bldgs and Land				1,400.00
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0143824	7/30/2021	894	Towsley Fire, 1/20-1/22/21 (accrued FY21)	31,908.60

# Revenue Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
DJE - 0143824	7/30/2021	894	North Fire, 4/29/21 (accrued FY21)	11,847.90
Total State-Emergency Assistance				43,756.50
Line Item Account 4310 -- State Grant				
AUT - RACRvsl	7/1/2021	894	CalFire Prevention Grant interim payment, 06/2021	-35,466.00
DJE - 0143824	7/30/2021	894	CalFire Prevention Grant pmt, 06/21 (accrued FY21)	35,466.20
Total State Grant				0.20
Line Item Account 5105 -- Reimb for District Services				
AUT - RACRvsl	7/1/2021	894	AMR Holdco Inc, First response pmt - 06/2021	-27,646.00
DJE - 0143824	7/30/2021	894	AMR Holdco, First response, 06/21 (accrued FY21)	27,646.01
Total Reimb for District Services				0.01
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0143824	7/30/2021	894	WC disability payment, 6/22-8/2/21 (1 ee)	7,796.58
Total Safety Member Reimbursement				7,796.58
Total Montecito Fire Protection Dist				106,890.66



# Revenue Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 5780 -- Insurance Proceeds & Recovery				
DJE - 0143824	7/30/2021	894	Insurance claim payment, 1255-1259 EVR	74,356.84
DJE - 0143824	7/30/2021	894	Insurance claim payment, 1255-1259 EVR	27,624.48
Total Insurance Proceeds & Recovery				101,981.32
Total Montecito Fire Land & Building				101,981.32

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# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
07/01/2021	EFC - 0030394	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/1/21	0.00	112.02
07/01/2021	JE - 0222816		To reverse accrued salaries at 6/30/21	0.00	-15,360.00
07/13/2021	EFC - 0030578	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/12/21	0.00	42.91
07/16/2021	CLM - 0644455	MONTECITO FIREMENS ASSOC	Employee association dues, 7/16/21	0.00	4,300.00
07/16/2021	CLM - 0644455	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/16/21	0.00	1,416.00
07/16/2021	EFC - 0030546	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/16/21	0.00	363,363.92
07/16/2021	EFC - 0030546	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/16/21	0.00	143,636.74
07/16/2021	EFC - 0030579	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/15/21	0.00	32.45
07/16/2021	MIC - 0154112	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/16/21	0.00	48,940.99
07/20/2021	EFC - 0030580	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/19/21	0.00	100.00
07/22/2021	EFC - 0030547	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 7/16/21	0.00	27,520.50
07/26/2021	EFC - 0030581	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/23/21	0.00	112.83
07/27/2021	EFC - 0030582	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/26/21	0.00	10.00
07/27/2021	EFC - 0030583	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/26/21	0.00	110.00
07/28/2021	EFC - 0030683	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/27/21	0.00	57.50
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/30/21	0.00	420,714.46
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/30/21	0.00	174,546.75
08/01/2021	MIC - 0154729	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/31/21	0.00	48,947.97
08/02/2021	EFC - 0030748	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/30/21	0.00	200.00
08/03/2021	EFC - 0030749	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/2/21	0.00	150.00
08/05/2021	EFC - 0030688	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/16/21 (JR Add)	0.00	200.00
08/06/2021	EFC - 0030689	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 7/30/21	0.00	29,195.50
08/06/2021	EFC - 0030750	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/5/21	0.00	15.00
08/10/2021	EFC - 0030751	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/9/21	0.00	12.91
08/12/2021	EFC - 0030836	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/11/21	0.00	9.00

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/13/2021	EFC - 0030837	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/12/21	0.00	32.06
08/16/2021	CLM - 0648782	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/21	0.00	4,300.00
08/16/2021	CLM - 0648782	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/21	0.00	1,416.00
08/16/2021	EFC - 0030833	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/21	0.00	438,495.77
08/16/2021	EFC - 0030833	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/21	0.00	171,984.79
08/16/2021	MIC - 0155283	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/15/21	0.00	47,276.76
08/20/2021	EFC - 0030838	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/19/21	0.00	200.00
08/23/2021	EFC - 0030839	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/20/21	0.00	200.00
08/24/2021	CLM - 0648681	AFLAC	Employee paid insurance, August 2021	0.00	974.28
08/25/2021	EFC - 0030845	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 8/16/21	0.00	29,295.50
08/26/2021	CLM - 0648426	AFLAC	Employee paid insurance, July 2021	0.00	974.28
08/26/2021	EFC - 0030921	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/25/21	0.00	94.96
08/31/2021	EFC - 0030922	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/30/21	0.00	10.00
Total Regular Salaries				0.00	1,943,641.85
Line Item Account 6300 -- Overtime					
07/01/2021	JE - 0222816		To reverse accrued overtime at 6/30/21	0.00	-619.00
Total Overtime				0.00	-619.00
Line Item Account 6301 -- Overtime - Reimbursable					
07/01/2021	JE - 0222816		To reverse accrued OT - Fire Asgmt at 6/30/21	0.00	-13,082.00
Total Overtime - Reimbursable				0.00	-13,082.00
Line Item Account 6310 -- Overtime - Constant Staffing					
07/01/2021	JE - 0222816		To reverse accrued OT - Staffing at 6/30/21	0.00	-16,774.00
Total Overtime - Constant Staffing				0.00	-16,774.00
Line Item Account 6400 -- Retirement Contribution					
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc	0.00	56,567.00

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA M	0.00	953.00
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA S	0.00	4,723.00
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety	0.00	588,572.00
07/16/2021	MIC - 0154112	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/16/21	0.00	71,363.21
08/01/2021	MIC - 0154729	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/31/21	0.00	71,371.15
08/16/2021	MIC - 0155283	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/15/21	0.00	68,808.32
Total Retirement Contribution				0.00	862,357.68

## Line Item Account 6550 -- FICA/Medicare

07/16/2021	EFC - 0030546	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/16/21	0.00	8,445.91
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/30/21	0.00	9,655.49
08/16/2021	EFC - 0030833	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/21	0.00	9,995.21
08/25/2021	EFC - 0030901	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Payroll Medicare (unallowed FFCRA credit), 8/25/21	0.00	2,259.47
Total FICA/Medicare				0.00	30,356.08

## Line Item Account 6600 -- Health Insurance Contrib

07/01/2021	CLM - 0640145	LINCOLN NATIONAL LIFE INS	Life Insurance, July 2021	0.00	707.41
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, July 2021	0.00	92,531.37
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2021	0.00	68,598.31
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2021	0.00	222.08
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2021	0.00	164.64
07/01/2021	MIC - 0153068	Vision Service Plan-CA	Vision insurance - active, July 2021	0.00	1,561.44

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/01/2021	MIC - 0153068	Vision Service Plan-CA	Vision insurance - retirees, July 2021	0.00	1,789.15
07/07/2021	CLM - 0642420	DELTA DENTAL	Dental insurance - active, July 2021	0.00	7,950.20
07/07/2021	CLM - 0642420	DELTA DENTAL	Dental insurance - retirees, July 2021	0.00	6,375.13
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2021	0.00	92,531.37
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2021	0.00	68,755.23
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, August 2021	0.00	231.33
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2021	0.00	171.89
07/26/2021	CLM - 0644853	WAGE WORKS INC	FSA administrative fee, July 2021	0.00	93.50
07/28/2021	CLM - 0645083	DELTA DENTAL	Dental insurance - active, August 2021	0.00	7,950.20
07/28/2021	CLM - 0645083	DELTA DENTAL	Dental insurance - retirees, August 2021	0.00	6,304.73
08/01/2021	CLM - 0644302	LINCOLN NATIONAL LIFE INS	Life Insurance, August 2021	0.00	707.41
08/01/2021	MIC - 0154208	Vision Service Plan-CA	Vision insurance - active, August 2021	0.00	1,561.44
08/01/2021	MIC - 0154208	Vision Service Plan-CA	Vision insurance - retirees, August 2021	0.00	1,789.15
08/30/2021	CLM - 0649265	WAGE WORKS INC	FSA administrative fee, August 2021	0.00	93.50
Total Health Insurance Contrib				0.00	360,089.48
Line Item Account 6700 -- Unemployment Ins Contribution					
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 7/30/21	0.00	0.00
Total Unemployment Ins Contribution				0.00	0.00
Line Item Account 6900 -- Workers Compensation					
07/01/2021	CLM - 0640455	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY21-22	0.00	580,932.66
Total Workers Compensation				0.00	580,932.66
Line Item Account 7030 -- Clothing and Personal					
07/12/2021	CLM - 0643016	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE: Brush shirt	0.00	126.07
08/30/2021	CLM - 0649264	LINEGEAR FIRE & RESCUE	PPE: BDU pants	0.00	1,018.79

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
		EQUIPMENT			
			Total Clothing and Personal	0.00	1,144.86
Line Item Account 7050 -- Communications					
07/07/2021	CLM - 0642432	IMPULSE INTERNET SERVICES	Phone services, 7/25-8/24/21	0.00	1,769.43
07/07/2021	CLM - 0642515	SATCOM GLOBAL INC	Satellite phone charges	0.00	169.03
07/07/2021	MIC - 0153376	FRONTIER	209/097-2953.0	0.00	668.35
07/07/2021	MIC - 0153376	FRONTIER	209/111-1529.0	0.00	140.47
07/07/2021	MIC - 0153376	FRONTIER	805-565-9618	0.00	69.58
07/07/2021	MIC - 0153376	FRONTIER	805-969-0318	0.00	73.38
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	115.71
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.25
07/07/2021	MIC - 0153389	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: July 2021	0.00	1,779.97
07/07/2021	MIC - 0153389	COX COMMUNICATIONS - BUSINESS	Internet Station 2: July 2021	0.00	450.00
07/07/2021	MIC - 0153438	TOWERSTREAM CORPORATION	Redundant internet Station 1: August 2021	0.00	88.25
07/07/2021	MIC - 0153438	TOWERSTREAM CORPORATION	Redundant internet Station 2: August 2021	0.00	88.25
07/26/2021	CLM - 0644692	VERIZON WIRELESS	Wireless service, 6/14-7/13/21	0.00	2,739.03
08/02/2021	CLM - 0644808	LINE WORKS CONSTRUCTIONS INC	Clearing underground conduit for fiber optic lines	0.00	6,500.00
08/02/2021	CLM - 0644874	IMPULSE INTERNET SERVICES	Phone services, 8/25-9/24/21	0.00	1,662.41
08/02/2021	MIC - 0154368	TOWERSTREAM CORPORATION	Redundant internet Station 1: September 2021	0.00	88.25
08/02/2021	MIC - 0154368	TOWERSTREAM CORPORATION	Redundant internet Station 2: September 2021	0.00	88.25
08/04/2021	CLM - 0645985	SATCOM GLOBAL INC	Satellite phone charges	0.00	169.03
08/04/2021	MIC - 0154409	FRONTIER	209/097-2953.0	0.00	668.35
08/04/2021	MIC - 0154409	FRONTIER	209/111-1529.0	0.00	140.47
08/04/2021	MIC - 0154409	FRONTIER	805-565-9618	0.00	69.65
08/04/2021	MIC - 0154409	FRONTIER	805-969-0318	0.00	73.45

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	115.71
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.25
08/16/2021	MIC - 0154813	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: August 2021	0.00	1,779.97
08/16/2021	MIC - 0154813	COX COMMUNICATIONS - BUSINESS	Internet Station 2: August 2021	0.00	450.00
Total Communications				0.00	20,419.49
Line Item Account 7060 -- Food					
07/07/2021	CLM - 0642517	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	136.02
Total Food				0.00	136.02
Line Item Account 7070 -- Household Supplies					
07/07/2021	MIC - 0153403	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	322.20
07/07/2021	MIC - 0153403	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	260.06
07/15/2021	MIC - 0153664	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	254.14
07/15/2021	MIC - 0153664	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	159.83
07/16/2021	MIC - 0153701	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	523.20
07/16/2021	MIC - 0153701	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	241.38
08/02/2021	MIC - 0154377	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	322.20
08/02/2021	MIC - 0154377	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	260.06
08/11/2021	CLM - 0646460	Montecito Village Hardware	Zip ties, bulb, hinge, clippers, loppers	0.00	91.53
08/16/2021	CLM - 0647039	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	375.03
08/16/2021	CLM - 0647384	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	535.99
Total Household Supplies				0.00	3,345.62
Line Item Account 7090 -- Insurance					
07/21/2021	CLM - 0643972	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY21-22	0.00	80,890.00



# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Insurance	0.00	80,890.00
Line Item Account 7120 -- Equipment Maintenance					
07/08/2021	CLM - 0642779	BAUER COMPRESSORS	Air filter for compressor	0.00	25.86
07/20/2021	CLM - 0643908	SAFETY KLEEN INC	Waste oil pick up	0.00	117.00
07/21/2021	CLM - 0643976	Montecito Village Hardware	Hinges, screws for Public Information Board	0.00	31.22
08/11/2021	MIC - 0154599	SAFETY KLEEN INC	Qtrly solvent tank maint/liquid for waste fuel	0.00	558.34
08/11/2021	MIC - 0154599	SAFETY KLEEN INC	Qtrly solvent tank maintenance, Sta 1	0.00	260.49
08/17/2021	CLM - 0647395	SAFETY KLEEN INC	Spill cleanup - dirt, sand, soil and oil, Sta. 2	0.00	333.89
08/20/2021	CLM - 0648110	JOY EQUIPMENT PROTECTION INC	1 extinguisher refill, 3 portable extinguisher svc	0.00	90.00
			Total Equipment Maintenance	0.00	1,416.80
Line Item Account 7200 -- Structure & Ground Maintenance					
07/07/2021	MIC - 0153434	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 July 2021	0.00	930.00
07/07/2021	MIC - 0153434	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 July 2021	0.00	290.00
07/20/2021	CLM - 0643921	RUGGIERO PLUMBING	Plumbing repair, Station 2	0.00	210.00
08/04/2021	CLM - 0646006	ANCHOR AIR SYSTEMS	AC repair, station 2	0.00	212.20
08/04/2021	CLM - 0646022	RUGGIERO PLUMBING	Plumbing repair, Station 1	0.00	271.50
08/16/2021	MIC - 0154775	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 August 2021	0.00	930.00
08/16/2021	MIC - 0154775	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 August 2021	0.00	290.00
08/16/2021	MIC - 0154796	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	208.00
08/16/2021	MIC - 0154796	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	75.00
08/20/2021	CLM - 0648105	RUGGIERO PLUMBING	Plumbing repair, Station 1	0.00	319.00
08/30/2021	CLM - 0649273	ENVIROSCAPING INC	Landscape improvements, Sta. 1	0.00	2,900.00
08/30/2021	MIC - 0155398	ANCHOR AIR SYSTEMS	HVAC maintenance, Station 1	0.00	526.26
08/30/2021	MIC - 0155398	ANCHOR AIR SYSTEMS	HVAC maintenance, Station 2	0.00	393.36
			Total Structure & Ground Maintenance	0.00	7,555.32
Line Item Account 7205 -- Fire Defense Zone					
07/07/2021	CLM - 0642503	MARBORG INDUSTRIES	Neighborhood chipping roll offs: East Mountain Dr.	0.00	615.61
07/07/2021	MIC - 0153437	ECO TREE WORKS	Defensible space: East Mountain Dr.	0.00	2,050.00



# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/07/2021	MIC - 0153437	ECO TREE WORKS	Neighborhood chipping: West Mountain Dr.	0.00	8,500.00
07/07/2021	MIC - 0153440	AGRI-CHIP	Neighborhood chipping: East/West Mountain Dr.	0.00	240.00
07/07/2021	MIC - 0153440	AGRI-CHIP	Neighborhood chipping: West Mountain Dr.	0.00	120.00
07/08/2021	CLM - 0642776	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: West Mountain Dr.	0.00	153.00
07/08/2021	MIC - 0153515	BRANDGUARD VENTS INC	Home Hardening Vent Installation	0.00	2,724.95
07/14/2021	MIC - 0153655	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: Cold Springs	0.00	28.00
07/14/2021	MIC - 0153655	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: West Mountain Dr.	0.00	85.12
07/21/2021	CLM - 0644017	C RAMIREZ TREE CARE	Defensible space, dead tree removal: Sycamore Cyn.	0.00	1,000.00
07/27/2021	MIC - 0154206	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: East Mountain Dr.	0.00	567.16
07/27/2021	MIC - 0154206	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: West Mountain Dr.	0.00	333.48
07/27/2021	MIC - 0154221	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	485.66
08/04/2021	CLM - 0645983	RUBEN RAMIREZ	Defensible space project: Bella Vista/Hot Springs	0.00	2,602.00
08/11/2021	CLM - 0646432	BRANCH OUT TREE CARE LLC	Dead tree removal: Cold Springs Rd.	0.00	5,200.00
08/11/2021	MIC - 0154626	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	230.00
08/11/2021	MIC - 0154626	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	809.61
08/20/2021	CLM - 0648100	FIRESAFE SOLUTIONS	Fuel treatment network: Coyote Rd	0.00	5,940.00
08/23/2021	CLM - 0648096	RUBEN RAMIREZ	Fuel treatment network: Banana Rd	0.00	3,596.55
Total Fire Defense Zone				0.00	35,281.14
Line Item Account 7322 -- Consulting & Mgmt Fees					
07/01/2021	JE - 0222777		Rental property mgmt. fees, June	0.00	105.00
Total Consulting & Mgmt Fees				0.00	105.00
Line Item Account 7348 -- Instruments & Equip. < \$5000					
08/04/2021	CLM - 0645997	CMC RESCUE INC	Rope rescue equipment: clutches (7)	0.00	4,935.32
Total Instruments & Equip. < \$5000				0.00	4,935.32
Line Item Account 7363 -- Equipment Maintenance					
07/15/2021	CLM - 0643347	PERRY FORD LINCOLN MAZDA	SQ91: Coolant	0.00	52.09
07/19/2021	CLM - 0643277	AUTOZONE PARTS INC	Medic 91: Bulbs, wipers, cleaner	0.00	60.07
07/20/2021	CLM - 0643915	LARRY'S 8-DAY AUTO PARTS	P98: Wiper blades, bed sealer	0.00	138.84

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/21/2021	CLM - 0643917	PERRY FORD LINCOLN MAZDA	SQ91: 2 front hubcaps	0.00	324.12
07/26/2021	CLM - 0644327	AMSOIL INC	D91, E392, BC94: Engine oil	0.00	649.51
07/26/2021	CLM - 0644390	Kimball Midwest Corp	E92, E391: Air fittings	0.00	650.94
07/26/2021	CLM - 0644720	BUNNIN	D91, BC94: Service parts	0.00	159.86
08/16/2021	MIC - 0154798	AUTOZONE PARTS INC	D91: Brake parts	0.00	178.44
08/16/2021	MIC - 0154798	AUTOZONE PARTS INC	Exhaust clamp	0.00	10.32
08/23/2021	MIC - 0155074	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Injector and gaskets	0.00	1,038.16
08/23/2021	MIC - 0155074	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Cabin air filters	0.00	55.20
08/23/2021	MIC - 0155074	VELOCITY TRUCK CENTER VENTURA COUNTY	E392:Service filters	0.00	383.84
08/24/2021	CLM - 0648158	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Oil filter/drain plug	0.00	61.12
08/24/2021	MIC - 0155100	SM TIRE	SQ91: 4 rear tires	0.00	1,300.00
08/24/2021	MIC - 0155100	SM TIRE	SQ91: 4 Rear tires (labor)	0.00	210.95
08/25/2021	CLM - 0648449	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Filters	0.00	27.82
08/30/2021	CLM - 0649234	PERRY FORD LINCOLN MAZDA	R91: Service filters	0.00	254.65
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Fuses	0.00	6.31
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Air drier cartridge/fuses	0.00	236.17
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: DSL exhaust fluid filter	0.00	110.91
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Fan belt, tensioner, filters, switch	0.00	509.43
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Fill level sensor	0.00	307.21
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Grill bolts	0.00	9.70
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92: Diesel exhaust fluid	0.00	67.21
Total Equipment Maintenance				0.00	6,802.87

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7400 -- Medical, Dental and Lab					
07/12/2021	CLM - 0643017	Life Assist Inc	Patient medical supplies	0.00	2,172.50
07/26/2021	MIC - 0154005	Life Assist Inc	Patient medical supplies	0.00	1,835.10
07/29/2021	CLM - 0645346	Life Assist Inc	Patient medical supplies	0.00	188.97
08/16/2021	CLM - 0646896	Life Assist Inc	Patient medical supplies	0.00	237.90
Total Medical, Dental and Lab				0.00	4,434.47
Line Item Account 7430 -- Memberships					
08/06/2021	CLM - 0646408	FDAC FIRE ASSOCIATIONS OF CALIF	2021-22 Membership Dues	0.00	400.00
Total Memberships				0.00	400.00
Line Item Account 7450 -- Office Expense					
07/29/2021	CLM - 0645339	BOONE PRINTING & GRAPHICS	Mailing labels (250)	0.00	83.59
08/04/2021	CLM - 0646009	STAPLES BUSINESS CREDIT	Office supplies	0.00	378.23
08/04/2021	CLM - 0646010	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	232.30
Total Office Expense				0.00	694.12
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
07/26/2021	CLM - 0644692	VERIZON WIRELESS	Cell phones: Taylor, Chapman	0.00	832.47
Total IT Hardware Purchase < \$5K				0.00	832.47
Line Item Account 7460 -- Professional & Special Service					
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	IT support, December 2020	0.00	4,600.00
07/07/2021	CLM - 0642521	ZWORLD GIS	Mapping services, June 2021	0.00	1,250.00
07/07/2021	CLM - 0642529	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	400.00
07/14/2021	CLM - 0643261	PRICE POSTEL & PARMA	Legal services, June 2021	0.00	2,271.50
07/16/2021	CLM - 0643382	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (3)	0.00	590.00
07/19/2021	CLM - 0643960	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	400.00
07/21/2021	MIC - 0153871	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. project management, June 2021	0.00	256.00

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/21/2021	MIC - 0153871	UNDERWOOD MANAGEMENT RESOURCES INC	Station 1 Flooring project management, June 2021	0.00	180.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	IT support, August 2021	0.00	4,600.00
07/22/2021	WC - 0013076		CANCEL WARRANT	0.00	-400.00
07/26/2021	CLM - 0644854	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (2)	0.00	800.00
08/03/2021	CLM - 0645774	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	300.00
08/04/2021	CLM - 0646004	ZWORLD GIS	Mapping services, July 2021	0.00	1,458.33
08/11/2021	CLM - 0646427	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review/design	0.00	700.00
08/16/2021	CLM - 0647049	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	300.00
08/19/2021	CLM - 0647709	PRICE POSTEL & PARMA	Legal services, July 2021	0.00	2,376.00
08/24/2021	CLM - 0648680	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS GASB-68 Reports	0.00	1,400.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	IT support, September 2021	0.00	4,600.00
08/25/2021	CLM - 0648684	SINTRA GROUP	Background investigation	0.00	1,880.68
08/26/2021	CLM - 0649021	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	400.00
Total Professional & Special Service				0.00	28,362.51
Line Item Account 7507 -- ADP Payroll Fees					
07/09/2021	EFC - 0030423	ADP INC	ADP fees, June 2021	0.00	542.07
08/06/2021	EFC - 0030667	ADP INC	ADP fees, July 2021	0.00	637.38
Total ADP Payroll Fees				0.00	1,179.45
Line Item Account 7510 -- Contractual Services					
07/01/2021	AUT - EACRvsl	SB County Sheriff Dept	SB Co Sheriff: CAD annual maintenance, 4/1-6/30/21	0.00	-5,034.00
07/01/2021	CLM - 0640142	AMERAVANT	Website hosting fee, 7/1-12/31/21	0.00	534.00
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,076.00

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
07/01/2021	CLM - 0640457	TABLET COMMAND INC	Tablet Command annual subscription	0.00	22,075.00
07/01/2021	CLM - 0640571	SPATIAL NETWORKS INC	Fulcrum App subscription, annual fee	0.00	10,080.00
07/01/2021	JE - 0220889		CAD annual maintenance: 4/1/21-3/31/22	0.00	20,136.84
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,076.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
07/26/2021	CLM - 0644712	AMERAVANT	ADA updates to website	0.00	625.00
07/30/2021	CLM - 0645701	CREWSENSE LLC	Monthly support plan: July 2021	0.00	99.00
08/02/2021	CLM - 0645696	CREWSENSE LLC	Monthly support plan: August 2021	0.00	99.00
08/04/2021	CLM - 0646037	MICHAEL R OLHISER	Fitness equipment maintenance Sta 1 & 2	0.00	300.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,082.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
Total Contractual Services				0.00	53,321.84
Line Item Account 7530 -- Publications & Legal Notices					
07/15/2021	CLM - 0643296	SANTA BARBARA NEWS PRESS	Public notice: ITB #2021-001	0.00	76.38
08/16/2021	CLM - 0646964	SANTA BARBARA NEWS PRESS	Public notices: Preliminary budget FY 21-22	0.00	95.76
Total Publications & Legal Notices				0.00	172.14
Line Item Account 7540 -- Rents/Leases-Equipment					
07/15/2021	CLM - 0643345	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2021	0.00	179.44
08/20/2021	CLM - 0647857	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, August 2021	0.00	179.44
Total Rents/Leases-Equipment				0.00	358.88
Line Item Account 7580 -- Rents/Leases-Structure					
07/07/2021	CLM - 0642514	Community Radio Inc	Gibraltar space rental qtrly, July-September 2021	0.00	2,397.60

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Rents/Leases-Structure				0.00	2,397.60
Line Item Account 7630 -- Small Tools & Instruments					
07/26/2021	CLM - 0643935	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	292.71
08/04/2021	CLM - 0645987	BAUER COMPRESSORS	RIT bags (3)	0.00	1,090.40
Total Small Tools & Instruments				0.00	1,383.11
Line Item Account 7650 -- Special Departmental Expense					
07/02/2021	CLM - 0642211	AROSHA INC	MFD mugs (150)	0.00	1,026.32
07/07/2021	DJE - 0143185		Check returned: Fire Safe Council reimb for domain	0.00	199.68
07/30/2021	DJE - 0143824		Fire Safe Council reimbursement for web domain fee	0.00	-199.68
Total Special Departmental Expense				0.00	1,026.32
Line Item Account 7730 -- Transportation and Travel					
07/15/2021	TRC - 0052021	NIC ELMQUIST	N. Elmquist Reimb: Tennant Fire (CA-KNF-005169)	0.00	119.00
07/22/2021	TRC - 0052057	DAVID NEELS	D. Neels Reimbursement: Salt Fire	0.00	188.15
07/23/2021	TRC - 0052054	ERIC KLEWOWICZ	E. Klemowicz Reimb: Tennant/Beckwourth Complex	0.00	75.00
07/23/2021	TRC - 0052058	ARACELI GIL NAHAS	A. Nahas Reimb: Tennant Fire 7/4-11/21	0.00	215.58
07/27/2021	TRC - 0052113	MAEVE JUAREZ	M. Juarez Reimb: Salt Fire 7/1-13/2021	0.00	156.00
08/02/2021	CLM - 0645697	EAN SERVICES LLC	Rental car: Bennewate, Beckwourth Complex	0.00	552.98
08/04/2021	TRC - 0051843	KEVIN TAYLOR	K. Taylor reimb: Fire Station Design Conf flight	0.00	696.40
08/04/2021	TRC - 0052155	BRANDON BENNEWATE	B. Bennewate Reimb: Sky Fire, 6/22-6/28/21	0.00	362.00
08/04/2021	TRC - 0052156	BRANDON BENNEWATE	B. Bennewate Reimb: Sky Fire, 7/1-7/4/21	0.00	165.00
08/04/2021	TRC - 0052157	TREVOR BURCH	T. Burch Reimb: Beckwourth Complex	0.00	3,146.45
08/11/2021	TRC - 0052201	KEVIN TAYLOR	K. Taylor Reimb: EMS World Conference airfare	0.00	50.26
08/12/2021	TRC - 0052211	NIC ELMQUIST	N. Elmquist Reimb:Granite Pass Complex 7/15-8/1/21	0.00	767.00
08/12/2021	TRC - 0052213	MAEVE JUAREZ	M. Juarez Reimb: Dixie Fire 7/27/21-8/4/21	0.00	171.36
08/25/2021	TRC - 0052293	ANTHONY HUDLEY	A. Hudley Reimb: Granite Pass Complex	0.00	740.00
Total Transportation and Travel				0.00	7,405.18

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/01/2021	JE - 0222819		Reverse A/R accrual for MWD diesel usage	0.00	1,209.00
07/22/2021	CLM - 0644401	McCormix Corporation	Diesel fuel, 7/14/2021	0.00	2,845.52
07/30/2021	DJE - 0143824		MWD reimb for diesel thru 6/10/21 (accrued FY21)	0.00	-1,209.22
08/02/2021	CLM - 0645694	McCormix Corporation	Diesel fuel, 7/27/21	0.00	1,790.47
08/04/2021	CLM - 0646102	FUEL SMART	Gasoline charges, July 2021	0.00	522.62
08/16/2021	CLM - 0646857	McCormix Corporation	Diesel fuel, 8/10/21	0.00	965.16
Total Gasoline-Oil-Fuel				0.00	6,123.55
Line Item Account 7732 -- Training					
07/20/2021	CLM - 0643298	RYLAND MCCRACKEN	R. McCracken Reimb: Paramedic recertification	0.00	250.00
07/26/2021	CLM - 0643924	GARET BLAKE	G. Blake Reimb: Paramedic recertification	0.00	225.00
08/11/2021	TRC - 0052200	JARED GAMM	J. Gamm Reimb: SB Co EMSA Paramedic Accreditation	0.00	355.88
08/11/2021	TRC - 0052203	DUSTIN BARTHEL	D. Barthel Reimb: S-215 Wildland Urban Interface	0.00	1,226.11
08/16/2021	CLM - 0646897	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: (4 Employees)	0.00	186.00
Total Training				0.00	2,242.99
Line Item Account 7760 -- Utilities					
07/01/2021	JE - 0222777		Water service for rental prop, June	0.00	83.25
07/07/2021	CLM - 0642446	SOUTHERN CALIFORNIA EDISON	Electricity service, 1259 E Valley Rd	0.00	12.45
07/14/2021	MIC - 0153619	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	917.96
07/14/2021	MIC - 0153619	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	272.58
07/14/2021	MIC - 0153685	THE GAS COMPANY	Gas service, Sta. 1 - 07/02/21	0.00	72.92
07/14/2021	MIC - 0153685	THE GAS COMPANY	Gas service, Sta. 2 - 07/06/21	0.00	91.12
07/15/2021	CLM - 0643307	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,919.27
08/11/2021	MIC - 0154608	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	606.67
08/11/2021	MIC - 0154608	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	225.87
08/16/2021	CLM - 0646977	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	3,033.14
08/16/2021	MIC - 0154786	THE GAS COMPANY	Gas service, Sta. 1 - 08/02/21	0.00	65.90
08/16/2021	MIC - 0154786	THE GAS COMPANY	Gas service, Sta. 2 - 08/04/21	0.00	66.49

# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Utilities	0.00	8,367.62
Line Item Account 8300 -- Equipment					
07/26/2021	CLM - 0644717	STRYKER SALES CORPORATION	Lifepak modem	0.00	1,310.44
			Total Equipment	0.00	1,310.44
			Total Montecito Fire Protection Dist	0.00	4,028,947.88



# Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
07/14/2021	CLM - 0643261	PRICE POSTEL & PARMA	Joint FS: Legal services, June 2021	0.00	2,157.00
08/19/2021	CLM - 0647709	PRICE POSTEL & PARMA	Joint FS: Legal services, July 2021	0.00	360.00
Total Professional & Special Service				0.00	2,517.00
Line Item Account 8200 -- Structures&Struct Improvements					
07/20/2021	CLM - 0643965	FENCE FACTORY RENTALS	Fencing for rental property rebuild, 7/2-8/1/21	0.00	83.10
07/21/2021	MIC - 0153869	UNDERWOOD MANAGEMENT RESOURCES INC	1255/1257 East Valley Rd project mngmt., June 2021	0.00	2,212.00
07/21/2021	MIC - 0153869	UNDERWOOD MANAGEMENT RESOURCES INC	1259 East Valley Rd project management, June 2021	0.00	240.00
07/26/2021	CLM - 0644332	INSIGHT ENVIRONMENTAL INC	Rental property rebuild: 1257 E Valley Rd	0.00	425.00
08/18/2021	CLM - 0647827	FENCE FACTORY RENTALS	Fencing for rental property rebuild, 8/2-9/1/21	0.00	83.10
Total Structures&Struct Improvements				0.00	3,043.20
Total Montecito Fire Land & Building				0.00	5,560.20

# Financial Trend

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	0.00	-60,317.66	-27,272.25
3011 -- Property Tax-Unitary	0.00	0.00	0.39
3015 -- PT PY Corr/Escapes Secured	0.00	-6,068.72	4,459.54
3020 -- Property Tax-Current Unsecd	0.00	450.71	2,208.17
3023 -- PT PY Corr/Escapes Unsecured	0.00	1,138.38	363.23
3040 -- Property Tax-Prior Secured	0.00	-836.97	-2,026.22
3050 -- Property Tax-Prior Unsecured	0.00	498.91	269.36
3054 -- Supplemental Pty Tax-Current	0.00	40,814.21	89,748.91
3056 -- Supplemental Pty Tax-Prior	0.00	-28.67	-13,878.01
Taxes	0.00	-24,349.81	53,873.12
<b>Fines, Forfeitures, and Penalties</b>			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	175.68	64.25
Fines, Forfeitures, and Penalties	0.00	175.68	64.25
<b>Use of Money and Property</b>			
3380 -- Interest Income	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	1,400.00
Use of Money and Property	0.00	0.00	1,400.00
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	0.00	38,632.52	43,756.50
4160 -- State Aid for Disaster	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	0.00	0.00	0.20
Intergovernmental Revenue-State	0.00	38,632.52	43,756.70

# Financial Trend

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	45,488.56	0.00	0.00
4610 -- Federal Aid for Disaster	0.00	0.00	0.00
Intergovernmental Revenue-Federal	45,488.56	0.00	0.00
<b>Charges for Services</b>			
5105 -- Reimb for District Services	0.00	0.00	0.01
Charges for Services	0.00	0.00	0.01
<b>Miscellaneous Revenue</b>			
5768 -- Safety Member Reimbursement	12,224.92	426.25	7,796.58
5769 -- State Reimbursements	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	0.00	0.00
5895 -- Other-Donations	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	0.00	0.00	0.00
Miscellaneous Revenue	12,224.92	426.25	7,796.58
Revenues	57,713.48	14,884.64	106,890.66
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
6100 -- Regular Salaries	1,346,448.35	971,588.49	1,943,641.85
6300 -- Overtime	28,814.90	5,387.91	-619.00
6301 -- Overtime - Reimbursable	5,702.69	247,696.98	-13,082.00
6310 -- Overtime - Constant Staffing	194,866.44	81,952.52	-16,774.00
6400 -- Retirement Contribution	1,543,748.58	1,646,880.30	862,357.68
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	21,717.12	18,068.11	30,356.08
6600 -- Health Insurance Contrib	338,609.53	330,683.64	360,089.48
6700 -- Unemployment Ins Contribution	113.07	15.20	0.00

# Financial Trend

Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
6900 -- Workers Compensation	447,309.42	550,949.38	580,932.66
Salaries and Employee Benefits	3,927,330.10	3,853,222.53	3,746,902.75
Services and Supplies			
7030 -- Clothing and Personal	27,224.97	3,176.26	1,144.86
7050 -- Communications	23,351.86	20,550.65	20,419.49
7060 -- Food	0.00	138.21	136.02
7070 -- Household Supplies	4,836.38	2,838.91	3,345.62
7090 -- Insurance	32,345.00	41,784.00	80,890.00
7120 -- Equipment Maintenance	17,558.24	728.07	1,416.80
7200 -- Structure & Ground Maintenance	2,793.00	3,127.83	7,555.32
7205 -- Fire Defense Zone	30,624.60	42,302.95	35,281.14
7322 -- Consulting & Mgmt Fees	0.00	0.00	105.00
7324 -- Audit and Accounting Fees	4,010.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	1,578.22	5,938.53	4,935.32
7363 -- Equipment Maintenance	12,674.55	34,247.94	6,802.87
7400 -- Medical, Dental and Lab	7,265.60	8,182.37	4,434.47
7430 -- Memberships	3,937.64	560.00	400.00
7450 -- Office Expense	3,475.96	1,544.64	694.12
7456 -- IT Hardware Purchase < \$5K	0.00	0.00	832.47
7460 -- Professional & Special Service	48,155.14	34,873.50	28,362.51
7507 -- ADP Payroll Fees	1,367.57	1,028.86	1,179.45
7510 -- Contractual Services	20,338.86	45,770.98	53,321.84
7530 -- Publications & Legal Notices	96.72	2,419.32	172.14
7540 -- Rents/Leases-Equipment	4,541.28	0.00	358.88
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,351.79	2,381.46	2,397.60

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# Financial Trend

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
7630 -- Small Tools & Instruments	2,131.42	180.37	1,383.11
7650 -- Special Departmental Expense	1,874.49	417.11	1,026.32
7671 -- Special Projects	0.00	0.00	0.00
7730 -- Transportation and Travel	2,093.03	313.88	7,405.18
7731 -- Gasoline-Oil-Fuel	8,981.07	6,380.07	6,123.55
7732 -- Training	7,344.38	3,736.07	2,242.99
7760 -- Utilities	6,556.97	6,923.55	8,367.62
Services and Supplies	277,508.74	269,545.53	280,734.69
<b>Capital Assets</b>			
8200 -- Structures&Struct Improvements	0.00	5,821.27	0.00
8300 -- Equipment	8,153.77	0.00	1,310.44
Capital Assets	8,153.77	5,821.27	1,310.44
Expenditures	4,212,992.61	4,128,589.33	4,028,947.88
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Sources</b>			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
5921 -- Long Term Debt Proc-Bond/Notes	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
<b>Other Financing Uses</b>			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
<b>Changes to Fund Balances</b>			
<b>Decrease to Restricted</b>			
9797 -- Unrealized Gains	0.00	0.00	0.00

# Financial Trend

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
Decrease to Restricted	0.00	0.00	0.00
Decrease to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Decrease to Committed	0.00	0.00	0.00
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Increase to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Increase to Committed	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-4,155,279.13	-4,113,704.69	-3,922,057.22
Net Financial Impact	-4,155,279.13	-4,113,704.69	-3,922,057.22

# Expenditure Trend

Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2021 Month-To-Date Actual	4/30/2021 Month-To-Date Actual	5/31/2021 Month-To-Date Actual	6/30/2021 Month-To-Date Actual	7/31/2021 Month-To-Date Actual	8/31/2021 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	739,128.03	1,207,918.78	510,795.10	736,291.30	574,395.86	1,369,245.99
6300 -- Overtime	0.00	0.00	0.00	108,113.41	-619.00	0.00
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	59,693.00	-13,082.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	430,225.89	-16,774.00	0.00
6400 -- Retirement Contribution	126,102.69	139,685.86	132,787.09	200,459.91	722,178.21	140,179.47
6450 -- Supp Retirement Contribution	0.00	0.00	7,700,000.00	8,118,240.00	0.00	0.00
6550 -- FICA/Medicare	10,445.80	18,417.37	6,081.74	18,064.76	8,445.91	21,910.17
6600 -- Health Insurance Contrib	172,688.81	188,820.39	166,660.53	180,569.73	355,937.98	4,151.50
6700 -- Unemployment Ins Contribution	26.64	9,703.21	19.83	37.44	0.00	0.00
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	580,932.66	0.00
<b>Total Salaries and Employee Benefits</b>	<b>1,048,391.97</b>	<b>1,564,545.61</b>	<b>8,516,344.29</b>	<b>9,851,695.44</b>	<b>2,211,415.62</b>	<b>1,535,487.13</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	10,379.53	44,340.99	18,791.68	6,080.28	126.07	1,018.79
7050 -- Communications	11,150.76	10,005.62	9,808.50	4,958.17	8,382.70	12,036.79
7060 -- Food	107.17	308.42	0.00	1,248.54	136.02	0.00
7070 -- Household Supplies	3,598.50	2,453.08	1,767.53	4,688.18	1,760.81	1,584.81
7090 -- Insurance	0.00	1,111.70	0.00	0.00	80,890.00	0.00
7120 -- Equipment Maintenance	9,284.23	13,686.31	3,665.05	3,587.79	174.08	1,242.72
7200 -- Structure & Ground Maintenance	2,325.36	1,220.00	10,541.36	37,635.09	1,430.00	6,125.32
7205 -- Fire Defense Zone	32,781.89	36,547.35	64,889.28	32,984.52	16,902.98	18,378.16
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	735.50	105.00	0.00
7324 -- Audit and Accounting Fees	12,072.00	0.00	0.00	3,699.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00	145,000.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	7,735.55	31,091.08	14,956.75	7,276.68	0.00	4,935.32
7363 -- Equipment Maintenance	14,319.85	13,152.84	5,374.05	3,667.39	2,035.43	4,767.44
7400 -- Medical, Dental and Lab	4,505.53	269.32	2,558.54	14,018.33	4,196.57	237.90

# Expenditure Trend

Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2021 Month-To-Date Actual	4/30/2021 Month-To-Date Actual	5/31/2021 Month-To-Date Actual	6/30/2021 Month-To-Date Actual	7/31/2021 Month-To-Date Actual	8/31/2021 Month-To-Date Actual
7430 -- Memberships	0.00	60.00	0.00	2,879.48	0.00	400.00
7450 -- Office Expense	5,327.63	3,146.46	10,856.40	11,653.83	83.59	610.53
7456 -- IT Hardware Purchase < \$5K	0.00	0.00	0.00	0.00	832.47	0.00
7460 -- Professional & Special Service	42,922.90	8,388.33	26,992.54	62,545.16	14,947.50	13,415.01
7507 -- ADP Payroll Fees	942.31	640.14	542.07	542.07	542.07	637.38
7510 -- Contractual Services	4,213.99	3,357.55	5,149.80	22,314.32	51,449.84	1,872.00
7530 -- Publications & Legal Notices	0.00	0.00	0.00	0.00	76.38	95.76
7540 -- Rents/Leases-Equipment	1,334.58	179.44	179.44	1,043.19	179.44	179.44
7546 -- Administrative Expense	0.00	198,575.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,397.60	0.00	0.00	0.00	2,397.60	0.00
7630 -- Small Tools & Instruments	168.17	-5,886.80	0.00	3,551.14	292.71	1,090.40
7650 -- Special Departmental Expense	7,829.85	-271.84	0.00	21,238.14	1,026.32	0.00
7671 -- Special Projects	0.00	1,239.99	0.00	2,567.29	0.00	0.00
7730 -- Transportation and Travel	1,832.21	69.42	0.00	6,402.80	753.73	6,651.45
7731 -- Gasoline-Oil-Fuel	4,884.52	1,570.03	2,303.24	11,045.48	2,845.30	3,278.25
7732 -- Training	4,092.73	5,728.21	10,354.64	22,643.07	475.00	1,767.99
7760 -- Utilities	3,209.72	3,444.92	3,458.38	3,818.14	4,369.55	3,998.07
<b>Total Services and Supplies</b>	<b>187,416.58</b>	<b>374,427.56</b>	<b>192,189.25</b>	<b>437,823.58</b>	<b>196,411.16</b>	<b>84,323.53</b>
<b>Capital Assets</b>						
8200 -- Structures&Struct Improvements	33,361.61	0.00	18,610.53	19,439.18	0.00	0.00
8300 -- Equipment	528,345.19	5,356.38	0.00	0.00	1,310.44	0.00
<b>Total Capital Assets</b>	<b>561,706.80</b>	<b>5,356.38</b>	<b>18,610.53</b>	<b>19,439.18</b>	<b>1,310.44</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>1,797,515.35</b>	<b>1,944,329.55</b>	<b>8,727,144.07</b>	<b>10,308,958.20</b>	<b>2,409,137.22</b>	<b>1,619,810.66</b>
<b>Other Financing Sources &amp; Uses</b>						
<b>Other Financing Uses</b>						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	475,000.00	0.00	0.00



# Expenditure Trend

Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2021 Month-To-Date Actual	4/30/2021 Month-To-Date Actual	5/31/2021 Month-To-Date Actual	6/30/2021 Month-To-Date Actual	7/31/2021 Month-To-Date Actual	8/31/2021 Month-To-Date Actual
Total Other Financing Uses	0.00	0.00	0.00	475,000.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	475,000.00	0.00	0.00
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Restricted	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,797,515.35	1,944,329.55	8,727,144.07	10,783,958.20	2,409,137.22	1,619,810.66
Total Report	1,797,515.35	1,944,329.55	8,727,144.07	10,783,958.20	2,409,137.22	1,619,810.66



# Attachment C



**MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust**

**OPEB Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
September 2020	12,942,601.83	-	(127,806.98)	4,953.35	12,809,841.50	-1.03%	3.29%
October 2020	12,809,841.50	-	(86,440.21)	4,959.37	12,718,441.92	-0.71%	-0.08%
November 2020	12,718,441.92	-	634,110.62	4,895.82	13,347,656.72	4.95%	3.13%
December 2020	13,347,656.72	-	266,560.19	5,051.48	13,609,165.43	1.96%	6.24%
January 2021	13,609,165.43	-	(37,477.22)	5,075.82	13,566,612.39	-0.31%	6.67%
February 2021	13,566,612.39	-	66,543.11	5,063.52	13,628,091.98	0.45%	2.10%
March 2021	13,628,091.98	-	2,672.05	5,082.55	13,625,681.48	-0.02%	0.12%
April 2021	13,625,681.48	-	281,851.15	5,079.49	13,902,453.14	2.03%	2.48%
May 2021	13,902,453.14	-	89,558.16	5,146.56	13,986,864.74	0.61%	2.63%
June 2021	13,986,864.74	-	135,250.62	5,172.10	14,116,943.26	0.93%	3.61%
July 2021	14,116,943.26	-	93,568.15	5,201.71	14,205,309.70	0.63%	2.18%
August 2021	14,205,309.70	-	96,550.71	5,221.71	14,296,638.70	0.64%	2.21%
<b>Total</b>		<b>-</b>	<b>1,414,940.35</b>	<b>60,903.48</b>			

Total Contributions to the Plan = 8,376,000

Total OPEB Liability at 6/30/2020 = 15,923,820

PARS OPEB balance at 6/30/2020 = 12,402,086

Net OPEB Liability at 6/30/2020 = **3,521,734**

Funded status = **77.9%**

**Pension Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
September 2020	5,181,674.65	500,000.00	(51,583.04)	1,983.12	5,628,108.49	-1.03%	3.28%
October 2020	5,628,108.49	-	(39,739.79)	2,041.64	5,586,327.06	-0.74%	-0.19%
November 2020	5,586,327.06	-	278,063.23	2,153.26	5,862,237.03	4.94%	3.48%
December 2020	5,862,237.03	500,000.00	118,270.78	2,221.39	6,478,286.42	1.98%	6.22%
January 2021	6,478,286.42	-	(17,807.76)	2,416.60	6,458,062.06	-0.31%	6.65%
February 2021	6,458,062.06	-	32,581.81	2,410.77	6,488,233.10	0.47%	2.15%
March 2021	6,488,233.10	-	1,265.74	2,419.74	6,487,079.10	-0.02%	0.14%
April 2021	6,487,079.10	-	133,583.85	2,418.28	6,618,244.67	2.02%	2.48%
May 2021	6,618,244.67	-	42,636.25	2,450.10	6,658,430.82	0.61%	2.62%
June 2021	6,658,430.82	-	64,388.93	2,462.18	6,720,357.57	0.93%	3.60%
July 2021	6,720,357.57	-	44,544.54	2,476.27	6,762,425.84	0.63%	2.18%
August 2021	6,762,425.84	-	47,358.52	2,485.80	6,807,298.56	0.66%	2.24%
<b>Total</b>		<b>1,000,000.00</b>	<b>653,563.06</b>	<b>27,939.15</b>			

Total Contributions to the Plan = 5,600,000

Total Accrued Pension Liability at 6/30/2019 = 106,136,051

CalPERS and PARS total assets at 6/30/2019 = 85,499,623

Net Pension Liability at 6/30/2019 = **20,636,428**

\*Funded status = **80.6%**

\* The pension funded status is based on the most recent CalPERS Actuarial report for June 30, 2019. Actual funded status is estimated to be 97.8% as of June 30, 2021, following the issuance of the MFPD 2021 Pension Obligation Bond, CalPERS reported investment earnings of 21.3% for FY 2021, and a discount rate drop to 6.8%.  
September 20, 2021

**MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust**

**Account Report for the Period  
7/1/2021 to 7/31/2021**

Kevin Taylor  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108

## Account Summary

Source	Balance as of 7/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2021
OPEB	\$14,116,943.26	\$0.00	\$93,568.15	\$5,201.71	\$0.00	\$0.00	\$14,205,309.70
PENSION	\$6,720,357.57	\$0.00	\$44,544.54	\$2,476.27	\$0.00	\$0.00	\$6,762,425.84
<b>Totals</b>	<b>\$20,837,300.83</b>	<b>\$0.00</b>	<b>\$138,112.69</b>	<b>\$7,677.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,967,735.54</b>

## Investment Selection

Source	
OPEB	Montecito Fire Protection District - OPEB
PENSION	Montecito Fire Protection District - PENSION

## Investment Objective

Source	
OPEB	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.
PENSION	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

## Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.66%	2.29%	12.10%	8.37%	8.85%	7.53%	1/19/2010
PENSION	0.66%	2.29%	12.01%	8.57%	-	-	6/29/2017

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.  
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.  
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS Post-Employment Benefits Trust**

**Account Report for the Period**  
**8/1/2021 to 8/31/2021**

Kevin Taylor  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108

## Account Summary

Source	Balance as of 8/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 8/31/2021
OPEB	\$14,205,309.70	\$0.00	\$96,550.71	\$5,221.71	\$0.00	\$0.00	\$14,296,638.70
PENSION	\$6,762,425.84	\$0.00	\$47,358.52	\$2,485.80	\$0.00	\$0.00	\$6,807,298.56
<b>Totals</b>	<b>\$20,967,735.54</b>	<b>\$0.00</b>	<b>\$143,909.23</b>	<b>\$7,707.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,103,937.26</b>

## Investment Selection

**Source**

OPEB **Montecito Fire Protection District - OPEB**  
PENSION **Montecito Fire Protection District - PENSION**

## Investment Objective

**Source**

OPEB Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

PENSION Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

## Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.68%	2.33%	10.96%	8.11%	8.89%	8.01%	1/19/2010
PENSION	0.70%	2.35%	10.88%	8.49%	-	-	6/29/2017

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.  
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.  
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees





# Agenda

## Item #5







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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief   
**Date:** September 27, 2021  
**Topic:** **Joint Fire Station Development and Acquisition Agreement**

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### Summary

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The Carpinteria Summerland Fire Protection District and the Montecito Fire Protection District Board of Directors adopted the joint Fire Station Location Study. Both Boards directed staff to work with counsel to develop a Joint Fire Station Development and Acquisition Agreement.

### Discussion

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The Fire Station Location Study identified a mutually beneficial location for a joint fire station in the general area of Ortega Ridge. Both Boards adopted the study and directed staff to work with joint counsel to develop a Joint Fire Station Development and Acquisition Agreement.

The Joint Fire Station Development and Acquisition Agreement memorializes both Districts mutual intent with respect to procedures and cost sharing agreements related to the phases of the project. The project is divided into two phases: pre-development and development. Pre-development includes retaining a construction project manager, real estate broker, and land use consultant. Development includes pre-acquisition (negotiating and entering into a purchase and sale agreement), obtaining any necessary financing, conducting due diligence, permitting, entitlement, environmental review, and construction of the project. Both phases are very clearly defined in Article 2 of the agreement.

The agreement specifies that each District will equally share all costs. It also provides an opt out clause for each District at the conclusion of the first phase and identifies property ownership based on the jurisdiction the project is located. The remainder of the agreement includes termination and default, remedies, indemnification, insurance, and representations/warranties.

When the project nears completion, a cooperation and use agreement will be negotiated between the two Fire Districts.

### Conclusion

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Staff recommends that the Board of Directors direct the Fire Chief to execute the Joint Fire Station Acquisition and Development Agreement.

### Attachments

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1. Joint Fire Station Acquisition and Development Agreement.



## JOINT FIRE STATION ACQUISITION AND DEVELOPMENT AGREEMENT

This **Joint Fire Station Acquisition and Development Agreement** (this “**Agreement**”), dated this 1st day of September, 2021, is entered into by and between the Montecito Fire Protection District (“**MFPD**”) and the Carpinteria-Summerland Fire Protection District (“**CSFPD**”), collectively referred to herein as the “**Parties**” and each a “**Party**”.

### RECITALS

WHEREAS, MFPD is in need of a new fire station in order to provide better coverage to the eastern portion of its jurisdiction near Summerland, California; and

WHEREAS, CSFPD is in need of a new fire station to replace its existing Fire Station 62 in Summerland, California; and

WHEREAS, in February 2021, AP Triton prepared a Fire Station Location Study jointly commissioned by MFPD and CSFPD, which determined that service level gaps exist in the jurisdictions of both Parties, and which recommended that the Parties consider the addition of a mutually beneficial joint fire station in or near Summerland, California (the “**Project**”); and

WHEREAS, the Parties desire to enter into this Agreement for the purpose of establishing procedures and cost sharing agreements in connection with the Parties’ joint acquisition and development of the Project.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, the Parties hereto agree as follows:

### Article 1. ENGAGEMENT

- 1.1 Agreement Purpose.** The purpose of this Agreement is to memorialize the Parties’ mutual intent with respect to procedures and cost sharing agreements related to two “Phases” (as defined below) of the Project: (1) “Pre-Development,” including retaining a construction project manager, a real estate broker and a land use consultant in order to identify an appropriate and mutually agreeable site for the Project; and (2) “Development,” including negotiating and entering into a purchase and sale agreement, obtaining any necessary financing, conducting due diligence, jointly taking title to the selected Project site, engaging in permitting, entitlement, and environmental review, and constructing the Project (collectively, the “**Agreement Purpose**”).
- 1.2 Project Description.** The Project shall consist of a lot suitable for construction of a joint fire station, which shall be no smaller than 0.5 acres and no larger than 1 acre, and shall include a fire station which shall not exceed 10,000 square feet.
- 1.3 Recitals and Exhibits.** The foregoing recitals are true and correct and incorporated herein by reference as the agreements of the Parties. This Agreement incorporates all attached exhibits as the agreements of the Parties.

- 1.4 Good Faith Cooperation.** The Parties shall cooperate with one another in good faith to achieve the Agreement Purpose successfully. Such cooperation shall include commercially reasonable efforts to respond to one another as expeditiously as is reasonably possible with regard to requests for information or approvals required hereby.
- A. With regard to materials or documents that require approval of one or both Parties, if such materials or documents are not approved as initially submitted, then the Parties shall engage in such communication as is necessary under the circumstances to resolve the issues resulting in such disapproval.
- B. A spirit of good faith and a mutual desire to complete the Project successfully shall govern the Parties' relationship under this Agreement including, for instance, when unforeseen events, changes in law, regulation, policy, procedure, general market conditions not controlled by the Parties, and other facts or conditions discovered after the execution of this Agreement require the Parties to modify this Agreement.
- 1.5 Communications.** The Parties will keep each other reasonably informed of all material events, information and communications relating to the Agreement Purpose. To facilitate timely communication, each Party shall designate a representative with responsibility for the routine administration of such Party's obligations under this Agreement. The Parties initially appoint the following as representatives: Fire Chief Kevin Taylor (or his designee) for MFPD, and Fire Chief Greg Fish (or his designee) for CSFPD.
- 1.6 Execution of Documents.** Whenever statute or regulation or the successful implementation of this Agreement requires either Party to take actions or execute documents to accomplish the Agreement Purpose, each Party will do so promptly, so as not to impede the orderly progress of the work, provided however that actions that require approval by a Party's governing body shall have until after the next regularly scheduled meeting of the governing body to take such actions or execute such documents.
- 1.7 No Agency.** Neither Party is an independent contractor nor an agent of the other Party; therefore, except as may be expressly set forth herein, neither Party shall have any authority to bind the other Party.
- 1.8 Time of the Essence.** Subject to Section 4.3 (Force Majeure) and except as otherwise expressly set forth herein, the Parties agree that time is of the essence to conclude the Project successfully.

## **Article 2. PROJECT PHASES**

As set forth in this Article 2, the Project shall be divided into two consecutive "**Phases**" for the purpose of achieving the Agreement Purpose and ensuring the Parties' mutual commitment to pursue the Project. In furtherance of this objective, the "Pre-Development Phase" must be completed prior to triggering either Party's obligation to engage in, complete, and share the costs of the "Development Phase." All fees, costs and expenses incurred during any Phase shall be split equally (50/50) between the Parties as set forth in Article 3 below.

**2.1 Pre-Development.** Both Parties hereby commit to jointly engage in, complete, and share the costs of the first Phase of the Project (the “**Pre-Development Phase**”) as set forth in this Section 2.1. Only after completion of the Pre-Development Phase, and mutual commitment by both Parties to pursue the Project further, shall either Party be obligated to jointly engage in, complete, and share the costs of the Development Phase set forth in Section 2.2 below. The Pre-Development Phase shall consist of the following:

- A. Site Identification. The Parties shall jointly retain a mutually acceptable real estate broker (the “**Broker**”), and shall enter into a joint buyer representation agreement for the purpose of identifying potential Project sites that will meet the Parties’ goals as described in Section 1.2 above. The Parties shall jointly review available sites as recommended by Broker, and shall engage in joint site visits through designated Party representatives.
- B. Initial Due Diligence. The Parties shall jointly engage: (1) a land use consultant (the “**Consultant**”) to conduct feasibility analyses for specific Project sites identified by Broker in order to determine whether proposed Project sites will meet the Parties’ goals as described in Section 1.2 above; and (2) a construction project manager (the “**Manager**”) to oversee and coordinate the development of the Project as described in Section 2.2 below. The Parties shall further jointly engage in pre-consultation efforts with the County of Santa Barbara in order to determine the feasibility of obtaining entitlements necessary for developing proposed Project sites. Additional initial due diligence efforts during the Pre-Development Phase shall include, but are not limited to, evaluation of preliminary title reports, land use designation analyses, valuations and broker opinions of value, identification of entitlement and permitting requirements, obtaining estimates for entitlement and construction costs, establishing rough timelines for the Project development, and Phase I environmental review if necessary.
- C. Completion. The Pre-Development Phase shall be deemed complete when the Broker has completed identification of all available potential Project sites, and the Parties have completed initial due diligence review for each proposed site to their mutual satisfaction.

**2.2 Development.** Upon completion of the Pre-Development Phase, each Party shall determine whether it desires to continue to jointly pursue the Project, or terminate this Agreement pursuant to Section 4.1(A)(2). In the event both Parties mutually commit to pursue the Project further, the Parties shall engage in, complete, and share the costs of the second Phase of the Project (the “**Development Phase**”) as follows:

- A. Site Selection. The Parties shall identify a mutually preferable Project site (the “**Property**”), and through Broker shall negotiate and enter into a joint purchase and sale agreement for acquisition of the Property (the “**PSA**”). If necessary, the Parties shall jointly identify and obtain any financing necessary for the Property acquisition.

- B. Due Diligence. Upon execution of the PSA and opening of escrow, the Parties shall jointly engage in due diligence review of the Property during the contingency period set forth in the PSA, including but not limited to review and evaluation of utilities, taxes, litigation/lien searches, ALTA survey, soils and seismic reports, overlay analysis, and Phase II environmental review if necessary.
- C. Acquisition. At least five (5) days prior to the end of the contingency period set forth in the PSA, the Parties shall proceed with one of the following:
- i. Closing. The Parties shall agree to waive all contingencies and close escrow pursuant to the PSA, at which time title to the Property shall vest in the name of the Party whose jurisdictional boundary the Property is located subject to a cooperation and use agreement between the Parties (the “**Closing**”); or
  - ii. New Site Selection. Alternatively, in the event the Parties mutually determine not to pursue the Project at the selected Property, the Parties shall terminate the PSA, and shall engage in, complete, and share the costs of a new Pre-Development Phase in order to search for and identify new potential Project sites or either Party may terminate this Agreement upon 30 days written notice to the other Party prior to initiating a new Pre-Development Phase.
- D. Development. Upon the Closing pursuant to Section 2.2(C)(i) above, the Parties shall commence the development of the Project, which shall be overseen and coordinated by the Manager as follows:
- i. Design Professionals. The Parties shall coordinate with the Manager to jointly retain a mutually acceptable principal architect (the “**Principal Architect**”) and any subcontractors necessary for providing mechanical, electrical, plumbing, civil and structural engineering, and landscape architecture services for the Project. The Principal Architect and any design professional subcontractors shall be responsible for ensuring the Project is designed in material compliance with all applicable Federal, State, county and local laws, codes, ordinances, rules and regulations.
  - ii. Contractor. The Parties shall coordinate with the Manager and the Principal Architect, and any design professional subcontractors as appropriate, to prepare and circulate a bidding packet for the purposes of retaining a general contractor for construction of the Project. The Parties shall comply with competitive bidding requirements as applicable in selecting a mutually acceptable general contractor for the Project (the “**Contractor**”). The Contractor and any subcontractors shall be responsible for ensuring the Project is constructed in material compliance with all applicable Federal, State, county and local laws, codes, ordinances, rules and regulations.



- iii. Submittals/Permitting. The Parties, by and through the Manager, the Principal Architect and the Contractor, shall diligently and in good faith pursue such actions as may be necessary or appropriate to obtain all construction permits, licenses, easements and approvals necessary from any governmental agency to obtain, establish, or construct the Project, including on- and off-site utilities necessary for the Project, and roads, transportation, and other facilities or physical improvements contemplated by the Project construction documents.
- iv. Construction/Completion. The Parties shall diligently and in good faith ensure the Project is constructed to completion. The Development Phase shall be deemed complete upon issuance of a certificate of occupancy from the County of Santa Barbara, at which time this Agreement shall terminate, contingent upon the Parties' satisfaction of their respective cost sharing obligations pursuant to Article 3 below. Thereafter, the Parties shall endeavor to negotiate and enter into a separate agreement for the joint operation of the Project.

### **Article 3. COST SHARING**

All Project costs related to this Agreement shall be split equally (50/50) between the Parties as set forth in this Article 3.

- 3.1 Legal Fees.** The Parties have jointly retained Price, Postel & Parma LLP (“PPP”) to represent and advise the Parties with respect to all legal aspects of the Project and this Agreement. PPP shall bill the Parties separately on a monthly basis, with all legal costs and fees split equally (50/50) between the Parties.
- 3.2 Property Purchase Price.** Upon the Closing as set forth in Section 2.2(C)(i) above, the purchase price for the Property and all applicable escrow, transfer and other fees shall be split equally (50/50) between the Parties.
- 3.3 Broker's Commission.** The Parties shall jointly negotiate and approve Broker's commission pursuant to the buyer representation agreement set forth in Section 2.1(A) above, and shall deliver mutual escrow instructions at the Closing such that payment of the Broker's commission shall be split equally (50/50) between the Parties.
- 3.4 Manager, Consultant, Principal Architect, Contractor and Other Professionals.** The Parties shall jointly negotiate and approve all agreements with the Manager, the Consultant, the Principal Architect, the Contractor and any other professionals as necessary to achieve the Agreement Purpose as set forth in Article 2, such that the Parties will be billed separately for all costs and services to be split equally (50/50) between the Parties.
- 3.5 Miscellaneous Fees, Costs and Expenses.** The Parties agree that any other fees, costs or expenses incurred by either or both of the Parties pursuant to this Agreement and not discussed in Sections 3.1 – 3.4 above shall be split equally (50/50) between the Parties. In the event one Party pays for all of any single item of fees, costs or expenses pursuant to

this Agreement, such Party shall provide written notice to the other Party with an itemized invoice therefor, and the other Party shall reimburse said Party for one-half the value thereof within thirty (30) days after receipt of said invoice and written notice.

#### **Article 4. TERMINATION AND DEFAULT**

##### **4.1 Termination and Events of Default, Generally.**

- A. This Agreement may be terminated:
  - 1. By the mutual agreement of CSFPD and MFPD; or
  - 2. By either Party, in its sole and absolute discretion, upon completion of the Pre-Development Phase but prior to commencement of the Development Phase, so long as such Party has complied with all of its obligations with respect to the Pre-Development Phase and has paid all costs to be shared with the other Party with respect to the Pre-Development Phase; or
  - 3. By either party, if an Event of Default described herein occurs with respect to the other Party.
- B. Cure Period. In the event of any Event of Default by MFPD or CSFPD under this Agreement, the non-defaulting Party shall provide written notice to the defaulting Party (“**Notice of Default**”). No remedies shall be enforced against the defaulting Party unless the defaulting Party fails to cure such default within thirty (30) days after receiving the Notice of Default.
- C. Extension of Cure Period. If the Event of Default cannot be cured within thirty (30) days, the defaulting Party shall have such additional time as is reasonably necessary to cure such default so long as the defaulting Party has diligently commenced curing such default and proceeds in reasonable and good faith to correct the Event of Default.

**4.2 Events of Default.** Upon written notice from the other Party, and subject to the cure rights herein, a material breach of any covenant in this Agreement shall constitute an “**Event of Default**” by a Party under this Agreement, subject to Section 4.3 (Force Majeure), if it has a material adverse impact upon the Project or the other Party.

##### **4.3 Force Majeure.**

- A. If either Party is delayed in performing any covenant hereunder due to causes beyond the control and without intentional misconduct or negligence of the Party seeking to invoke the provisions of this Section 4.3 (“**Force Majeure**”), then the time for performing the applicable covenant shall be extended for a period of time corresponding to the period of delay, with a reasonable adjustment to any applicable Project Phases affected by the Force Majeure event.

- B. Examples of such causes include without limitation, and if without intentional misconduct or negligence of the Party claiming Force Majeure: (a) acts of God, or public enemy; (b) war; (c) fires; (d) floods; (e) epidemics; (f) quarantine restrictions; (g) strikes or labor disputes; (h) freight embargoes; (i) unusually severe weather; (j) delays of subcontractors or suppliers at any time arising from causes that were not reasonably foreseeable and beyond the control and without the intentional misconduct or negligence of the Parties; (k) acts or failure to act of any governmental entity in either their sovereign or contractual capacity, to the extent that action by such governmental entity is required hereunder, provided that the Party hereunder seeking such action by such governmental entity properly requests same in a timely manner and thereafter diligently pursues the same; and (l) litigation other than litigation between the Parties.

## **Article 5. REMEDIES**

- 5.1 Remedies, Generally.** Upon the occurrence of an Event of Default by either Party, as defined at Section 4.2, and expiration of any applicable cure period, the non-defaulting Party may terminate this Agreement and exercise any and all remedies available at law or equity pursuant to this Agreement.
- 5.2 Assignment.** Upon the termination of this Agreement pursuant to Section 4.1(A)(2), and in the event one Party chooses to proceed with the development and ownership of the Project without the other Party, all of the other Party's right, title and interest in, to and under any and all documents, drawings, plans, specifications, studies, files, contracts, permits, approvals, grants and all other documents and materials (including but not limited to architectural documents) accumulated, generated, prepared with respect to the Project (the "**Project Documents**"), whether completed or in process, shall be assigned and transferred to the Party continuing with the Project.

## **Article 6. INDEMNIFICATION**

- 6.1 Generally.**
- A. **MFPD Indemnity.** MFPD shall indemnify, defend and hold harmless CSFPD and its directors, officers, agents and employees from any loss, cost, damage, claim, demand, suit, liability, judgment and expense (including reasonable attorney fees actually incurred and other costs of litigation) arising out of or relating to any injury, disease, or death of persons, or damage to or loss of property resulting in whole or in part from any material breach of this Agreement or willful misconduct by MFPD or its directors, officers, agents, employees, and subcontractors arising or occurring after the Effective Date.
- B. **CSFPD Indemnity.** CSFPD shall indemnify, defend and hold harmless MFPD and its directors, officers, agents and employees from any loss, cost, damage, claim, demand, suit, liability, judgment and expense (including reasonable attorney fees actually incurred and other costs of litigation) arising out of or relating to any injury, disease, death of persons, or damage to or loss of property

resulting in whole or in part from any material breach of this Agreement or willful misconduct by CSFPD or its directors, officers, agents, employees, and subcontractors arising or occurring after the Effective Date.

- 6.2 Survival.** MFPD's and CSFPD's respective obligations under this Article 6 shall survive termination of this Agreement.

## **Article 7. INSURANCE**

- 7.1 Insurance Requirements.** The Parties shall require the Consultant, the Principal Architect and the Contractor to carry and pay for, or cause their respective subcontractors to carry and pay for (and shall ensure that their respective subcontractors' subcontractors are insured under appropriate insurance policies), as applicable:

**A. Contractor**

1. Commercial General Liability Insurance, or equivalent, with limits of not less than one million dollars (\$1,000,000.00) per occurrence, combined single limit, for bodily injury, personal injury, and property damage liability. Excess and Umbrella liability coverage with limits of not less than five million dollars (\$5,000,000) aggregate and per occurrence; and
2. Comprehensive Auto Liability Insurance (Primary and Umbrella) that covers bodily injury and property damage with a minimum coverage limit of one million dollars (\$1,000,000) per occurrence combined single limit, for all owned, hired, and non-owned vehicles in connection with the services to be performed;
3. Builder's Risk. All of the Contractor's material subcontractors should provide proof they have a Builders Risk/Installation Floater in place with limits not less than the cost of their portion of the job/contract. Riggers Liability: Limit of Liability \$2,000,000 Aggregate/\$1,000,000 per occurrence if the subcontractor's operation includes rigging; and
4. Worker's Compensation and Occupational Disease Insurance in accordance with the laws of California.

**B. Manager, Principal Architect and Consultant**

1. Professional Liability Insurance that covers acts, errors, or omissions limited to the greater of one-third (1/3) the value of the professional services contract, or one million dollars (\$1,000,000.00) annual aggregate; and
2. Commercial General Liability Insurance (Primary and Umbrella) or equivalent with limits of not less than one million dollars (\$1,000,000.00) per occurrence, combined single limit, for bodily injury, personal injury, and property damage liability; and

3. Comprehensive Auto Liability Insurance (Primary and Umbrella) covering bodily injury and property damage with a minimum coverage limit of one million dollars (\$1,000,000) per occurrence combined single limit, for all owned, hired, and non-owned vehicles in connection with the services to be performed; and
4. Worker's Compensation and Occupational Disease Insurance in accordance with the laws of California.

**7.2 Insurance Endorsement.** With respect to Section 7.1 above, these policies shall be endorsed to name the Parties and their respective directors, officers, employees, agents and named volunteers as additional insured's and as loss payees.

**7.3 Insurance Policy Requirements.** All insurance shall be carried with companies mutually approved by the Parties, and that are authorized to do business in California and rated B++ or higher by A.M. Best with a financial size category rating by A.M. Best of VII or higher, provided that if such insurance company is rated by A.M. Best lower than A, or if it has a financial size category rating by A.M. Best of lower than X, then such insurance company must carry reinsurance with a reinsurance company rated A or higher by A.M. Best with a financial size category rating by A.M. Best of XII or higher.

## **Article 8. REPRESENTATIONS AND WARRANTIES**

**8.1 Organization and Powers.** Each Party represents and warrants that it is a public agency, duly organized, validly existing and in good standing under the laws of California. Each Party has the power and authority to own assets and properties, to carry on activities as now conducted by it, and to execute, deliver and perform this Agreement.

**8.2 Authorization and Binding Agreement.** Each Party represents and warrants that this Agreement has been duly and validly executed and delivered by such Party and constitutes a valid and legally binding obligation enforceable in accordance with its terms.

## **Article 9. MISCELLANEOUS**

**9.1 Notices.** All notices, demands, requests or other communications or documents to be provided under this Agreement (“**Notice**”) shall be in writing and shall be deemed to have been given if served personally, by nationally recognized overnight delivery service (such as Fed Ex), or sent by United States Registered or Certified Mail, return receipt requested, or by facsimile machine (and only upon telephonic confirmation by the delivering Party of receipt by the recipient Party, with an additional copy sent by one of the foregoing methods) addressed to the addresses set forth below or such other addresses as either Party may designate by notice to the other:

If to MFPD:	Montecito Fire Protection District Attn: Fire Chief 595 San Ysidro Rd. Santa Barbara, CA 93108
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- 9.12 Certain Approvals.** Unless otherwise stated, all approvals or consents required of either Party hereunder shall not be unreasonably withheld, conditioned or delayed.
- 9.13 References to this Agreement.** All references to this Agreement shall include all documents and exhibits incorporated by reference.
- 9.14 Headings.** The headings in this Agreement are inserted for convenience only and shall not be used to define, limit or describe the scope of this Agreement or any of the obligations herein.
- 9.15 Construction.** Whenever in this Agreement a pronoun is used, it shall be construed to represent either the singular or the plural, either the masculine or the feminine, as the case shall demand.
- 9.16 Power to Execute.** The undersigned individuals represent and warrant that they are expressly authorized by their respective entities or agencies to execute this Agreement and to bind their respective entities or agencies legally as set forth in this Agreement.
- 9.17 Reasonableness.** CSFPD and MFPD shall act in a reasonable manner with respect to their respective obligation as set forth in this Agreement, including the granting of any consent or approval.

[SIGNATURE PAGE FOLLOWS]

**IN WITNESS WHEREOF**, the Parties have executed this Agreement as of the date first above written.

**MFPD: Montecito Fire Protection District**

By: \_\_\_\_\_  
Name: Kevin Taylor  
Title: Fire Chief

**CSFPD: Carpinteria-Summerland Fire Protection District**

By: \_\_\_\_\_  
Name: Greg Fish  
Title: Fire Chief



# Agenda

## Item #6






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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief   
**Date:** September 27, 2021  
**Topic:** Remote Teleconference Meetings

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### Summary

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The Board of Directors has met in-person and via teleconference as allowed by Governor's Executive Order N-29-20 since April 2020. This executive order expires on September 30, 2021.

### Discussion

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The Board of Directors has met in-person and via teleconference as allowed by Governor's Executive Order N-29-20 since April 2020. This executive order expires on September 30, 2021.

AB 361, signed by the Governor on September 20, 2021, provides a mechanism to continue to meet remotely during the pandemic. To exercise these provisions, it is necessary for the Board to adopt Resolution 2021-09.

### Conclusion

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Staff recommends that the Board of Directors adopt Resolution 2021-09.

### Attachments

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1. Resolution Number 2021-09; A Resolution of the Board of Directors of the Montecito Fire Protection District Proclaiming a Local Emergency, Ratifying the Proclamation of State of Emergency by Governor Gavin Newsom Dated March 4, 2020, and Authorizing Remote Teleconference Meetings of the Governing Body of Montecito Fire Protection District for the Period of 30 Days Pursuant to the Brown Act Provisions.

### Strategic Plan Reference

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1. Strategic Plan Goal #1, Achieve Excellence in Community Service.



RESOLUTION NO. 2021-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTECITO FIRE PROTECTION DISTRICT PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR GAVIN NEWSOM DATED MARCH 4, 2020, AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE GOVERNING BODY OF MONTECITO FIRE PROTECTION DISTRICT FOR THE PERIOD OF 30 DAYS PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the Montecito Fire Protection District (“Fire District”) is a fire protection district duly organized and existing pursuant to the Fire Protection District Law of 1987 codified in Health & Safety Code section 13800 et seq.; and

WHEREAS, the District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of District’s governing body are open and public, as required by the Ralph M. Brown Act codified in California Government Code section 54950 et seq. (“Brown Act”), so that any member of the public may attend, participate, and watch the District’s governing board conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist in the District, specifically, a State of Emergency has been proclaimed by Governor Gavin Newsom’s Proclamation of a State of Emergency dated March 4, 2020; and

WHEREAS, State and Local Officials have imposed and recommended social distancing measures and allowing legislative bodies to meet via teleconferencing to avoid risks to the health and safety of members of the public who would like to participate in meetings of the legislative bodies; and

WHEREAS, the Board of Directors does hereby find that Governor Gavin Newsom’s Proclamation of State of Emergency and Social Distancing Orders and other conditions causing imminent risk to attendees has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California and ratify State and Local orders for social distancing; and

WHEREAS, as a consequence of the local emergency, the Board of Directors does hereby find that the District’s governing body shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the District shall provide notice as otherwise required by the Brown Act of all public meetings.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF MONTECITO FIRE PROTECTION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the District and allowing remote access and participation in the District’s board meetings will reduce health and safety risks to attendees.

Section 3. Ratification of Governor’s Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California’s Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The Fire Chief or designee (“Fire Chief”) and governing board of District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) October 27, 2021, or (ii) such time as the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the governing board of Montecito Fire Protection District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 27th day of September, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Mike Lee, President

ATTEST:

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Judith Ishkanian, Secretary





# Agenda

## Item #7






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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief  
**Prepared by:** Araceli Nahas, Accountant  
**Date:** September 27, 2021  
**Topic:** Appropriations Limit Calculation for Fiscal Year 2021-22

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### Summary

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This report details the factors used to calculate the appropriations limit for fiscal year 2021-22.

### Discussion

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In November 1979, California voters passed Proposition 4 (the Gann Initiative), which added Article XIII B to the State Constitution. This article establishes limits on the appropriation of proceeds of taxes. In June of 1990, the voters passed Proposition 111, which updates the State's and local agencies' appropriations limit calculation to allow for new funding, while still providing an overall limit on state and local funding.

Prior to the passage of Proposition 111, the limit was based on the 1978-79 proceeds of taxes adjusted annually for population and cost of living changes. Proposition 111 established new cost of living factors and new population factors for use by local governments. Below are the two types of factors, their associated values specific to the District, and Staff's recommended option for each:

**Cost of Living:** Local governments may annually choose, by a recorded vote of the governing body, either:

- Recommended option: The change in California per capita personal income (5.73% for FY 2021-22) as provided by the Department of Finance (as shown on Exhibit III), or
- Recommended option: The percentage change in the jurisdiction's assessed valuation from non-residential new construction (0% for FY 2021-22).

**Population:** Option to choose the change for the whole County, or the unincorporated area of the County (as shown on Exhibit III):

- Recommended option: The change for the County (-1.84% in FY 2021-22), or
- The change for the unincorporated area of the County (-6.02% in FY 2021-22).

## Conclusion

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Staff recommends approval of the attached resolution and appropriations limit for FY 2021-22 using the following factors:

- Cost of Living: The change in the Per Capita Personal Income of 5.73%, or a factor of 1.0573, and
- Population: The change in the County of Santa Barbara of -1.84%, or a factor of 0.9816.
- This results in an increase in the appropriation limit by a factor of 1.03785 to \$30,097,594 (see calculation on Exhibit II).

The Board has the option to:

- a. Accept the report of the Proposition 4/111 Appropriations Limit as shown in Exhibits I and II for FY 2021-22 and Resolution 2021-08.
- b. Amend, modify or reject the above option.

## Attachments

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**Exhibit I:** Appropriations Limit Calculation for FY 2021-22

**Exhibit II:** Appropriations Limit Summary updating factors and calculations for FY 2021-22

**Exhibit III:** Department of Finance Letter for FY 2021-22

**Resolution 2021-08:** Establishing Appropriations Limit for FY 2021-22

## Strategic Plan Reference

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Strategic Plan Goal #9, Ensure Financial Accountability & Transparency

**Montecito Fire Protection District**  
**Appropriations Limit Calculation for FY 2021-22**

EXHIBIT I

<b>TAX REVENUE</b>	<u>Estimated</u>	
Property Tax - Current Secured	18,517,000	
Property Tax - Unitary	175,500	
Property Tax - Current Unsecured	611,000	
Property Tax - Prior Unsecured	13,500	
Property Tax - Current Supplemental	346,000	
Homeowners Property Tax Relief	<u>79,500</u>	
Total Tax Revenue		\$ 19,742,500
Interest Income		<u>25,000</u>
<b>Total Revenues Subject to the Limit</b>		<b>\$ 19,767,500</b>
 <b>EXEMPTIONS TO THE APPROPRIATIONS LIMIT</b>		
FLSA Wages	1,170,000	
FICA/Medicare Taxes	157,000	
Qualified capital outlay projects	<u>875,000</u>	
Total Exemptions		<u>2,202,000</u>
<b>Total Estimated Tax Proceeds Subject to the Limit</b>		<b>\$ 17,565,500</b>
2021-22 Calculated Appropriation Limit		<u>30,097,594</u>
Calculated Appropriations (Over)/Under Limit		12,532,094
Excluded Appropriations per Voter Approved Prop 4 Override Election*		<u>(12,532,094)</u>
<b>Appropriations (Over)/Under Limit</b>		<b>\$ -</b>

\*Measure V2018 passed July 2018

**Montecito Fire Protection District  
Appropriations Limit Summary**

**EXHIBIT II**

<b>Fiscal Year</b>	<b>Per Capita Factor</b>	<b>PI or NRNC</b>	<b>Population Factor</b>	<b>County or Unincorp</b>	<b>Calculation Factor</b>	<b>Appropriation Limit</b>
2021-22	1.0573	PI	0.9816	CTY	1.03785	30,097,594
2020-21	1.2027	NRNC	1.0026	CTY	1.20583	29,000,067
2019-20	1.1912	NRNC	1.0043	CTY	1.19632	24,049,939
2018-19	1.6638	NRNC	1.0138	UNINC	1.68676	20,103,230
2017-18	1.0692	NRNC	1.0082	UNINC	1.07797	11,918,248
2016-17	1.0537	PI	1.0102	UNINC	1.06445	11,056,223
2015-16	1.0382	PI	1.0111	CTY	1.04972	10,386,816
2014-15	1.0003	NRNC	1.0110	UNINC	1.01130	9,894,807
2013-14	1.0512	PI	1.0107	UNINC	1.06245	9,784,213
2012-13	1.0398	NRNC	1.0063	UNINC	1.04635	9,209,123



Gavin Newsom ■ Governor

State Capitol ■ Room 1145 ■ Sacramento CA ■ 95814-4998 ■ www.dof.ca.gov

May 2021

Dear Fiscal Officer:

**Subject: Price Factor and Population Information****Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2021, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2021-22. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2021-22 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2021.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER  
Director  
By:

/s/ Erika Li

Erika Li  
Chief Deputy Director

Attachment

September 27, 2021

May 2021

## Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2021-22 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

**2021-22:**

Per Capita Cost of Living Change = 5.73 percent  
 Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio:  $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio:  $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22:  $1.0573 \times 0.9954 = 1.0524$



Fiscal Year 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Santa Barbara				
Buellton	-0.22	5,447	5,435	5,435
Carpinteria	-0.54	13,268	13,196	13,196
Goleta	0.71	32,112	32,339	32,339
Guadalupe	5.03	7,946	8,346	8,346
Lompoc	-0.70	40,701	40,415	42,493
Santa Barbara	-0.18	93,225	93,055	93,055
Santa Maria	0.22	107,205	107,445	107,445
Solvang	-0.74	5,553	5,512	5,512
Unincorporated	-6.02	141,685	133,150	133,351
<b>County Total</b>	<b>-1.84</b>	<b>447,142</b>	<b>438,893</b>	<b>441,172</b>

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**RESOLUTION 2021-08**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
ESTABLISHING APPROPRIATION LIMITS UNDER ARTICLE XIII B  
OF THE STATE CONSTITUTION OF THE STATE OF CALIFORNIA**

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2021-22 based on the measure approved by the voters July 24, 2018; and

WHEREAS, at least fifteen (15) days prior to this date, documentation of the appropriation limit was available for public inspection in the office of the District; and

WHEREAS, the District must annually select price and population factors that may be used by the District in setting their appropriation limit and therefore elects for FY 2021-22 to use the change in personal income of 1.0573 for the Per Capita factor and the change in the County population of 0.9816 for the Population factor; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District that the Board elects for FY 2021-22 to use the change in personal income of 1.0573 and the change in the County population of 0.9816. The factors increase the appropriation limit by a factor of 1.03785 and sets the appropriation limit for fiscal year 2021-22 at \$30,097,594 before application of a voter approved appropriations limit override.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 27<sup>th</sup> day of September, 2021, by the following vote:

AYES:  
NAYS:  
ABSENT:  
ABSTAIN:

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President of the Board of Directors

ATTEST:

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Secretary of the Board of Directors

# Agenda

## Item #8





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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief *KT*  
**Prepared by:** Araceli Nahas, District Accountant *AN*  
**Date:** September 27, 2021  
**Topic:** Reimbursement Disclosure Report for FY 2020-21

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### Summary

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The following report discloses any reimbursements paid by the District to employees and members of the governing board of at least \$100 for services or products received. The report is prepared pursuant to California Government Code Section 53065.5, which requires that this information is published at least annually and is available for public inspection.

### Conclusion

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Staff recommends that the Board accept and file the Reimbursement Disclosure Report for FY 2020-21 as presented.

### Attachments

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1. Reimbursement Disclosure Report for FY 2020-21

### Strategic Plan Reference

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Strategic Plan Goal #9, Ensure Financial Accountability and Transparency

**Montecito Fire Department  
Reimbursement Disclosure Report  
July 1, 2020 - June 30, 2021**

Date	LIA	Vendor	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
07/16/20	7732	Lucas Grant	ICS 300 Training, 6/29-7/1/20	278.24	170.00	240.00			<b>688.24</b>
07/16/20	7732	Lucas Grant	S-230 Training, 7/6-7/8/20	255.80	170.00	240.00	66.31		<b>732.11</b>
07/16/20	7732	Nicholas Eubank	Company Officer 2D, 6/29-7/2/20		72.00	80.00	15.18		<b>167.18</b>
07/16/20	7732	Nicholas Eubank	Confined Space Rescue Technician, 6/22-6/26/20	705.38	308.00	735.00			<b>1,748.38</b>
07/16/20	7732	Shawn Whilt	Company Officer 2D, 6/29-7/2/20		54.00	80.00			<b>134.00</b>
08/25/20	7060	Garet Blake	Water & Gatorade					138.21	<b>138.21</b>
08/25/20	7630	Garet Blake	Battery restock					180.37	<b>180.37</b>
08/25/20	7730	Jess Moran	R91 compressor installation					196.68	<b>196.68</b>
08/25/20	7732	Stephen Cochran	Confined Space Rescue Technician, 6/22-6/26/20		308.00	735.00	66.08		<b>1,109.08</b>
08/26/20	7730	Brandon Bennewate	July Complex assignment, 8/6/20	117.20					<b>117.20</b>
09/14/20	7730	Araceli Gil Nahas	August Complex assignment, 8/23-8/28/20		309.00				<b>309.00</b>
09/14/20	7730	Nic Elmquist	Stagecoach Fire assignment, 8/4-8/14/20		138.00				<b>138.00</b>
09/14/20	7730	Nic Elmquist	August Complex assignment, 8/18-8/28/20		672.00				<b>672.00</b>
09/28/20	7730	Maeve Juarez	Dolan Fire assignment, 8/20-9/3/20		193.00				<b>193.00</b>
09/30/20	7732	Andrew Rupp	Car Seat Technician Renewal Testing, 1/14-1/15/20	155.96	92.00	470.96	138.86		<b>857.78</b>
10/01/20	7460	Garet Blake	Reimbursable medical expense					150.00	<b>150.00</b>
10/02/20	7730	Araceli Gil Nahas	OSC Preposition/Valley Fire assignment, 9/4-9/16/20	1,525.20	792.00				<b>2,317.20</b>
10/02/20	7730	Benjamin Hauser	LPF Preposition assignment, 8/14-8/18/20		345.00				<b>345.00</b>
10/02/20	7732	Benjamin Hauser	Allan Hancock ENG 110			206.00			<b>206.00</b>
10/02/20	7730	Eric Klemowicz	Sequoia Complex assignment, 8/26-9/14/20		14.93		550.80		<b>565.73</b>
10/02/20	7730	Evan Hamaker	LPF Preposition assignment, 8/14-8/18/20		345.00				<b>345.00</b>
10/02/20	7730	Travis Ederer	OSC Preposition/Valley Fire assignment, 9/4-9/16/20	1,809.44	669.00				<b>2,478.44</b>
10/09/20	7730	Nic Elmquist	Valley Fire assignment meals, 9/5-9/15/20		249.00				<b>249.00</b>
10/30/20	7730	Leslie Muller	Angel Fire assignment, 10/26-10/29/20		239.00				<b>239.00</b>
11/17/20	7460	Shaun P Davis	Reimbursable medical expense					234.50	<b>234.50</b>
11/19/20	7730	Araceli Gil Nahas	Dolan Fire assignment, 10/19-10/23/20	563.92	239.00				<b>802.92</b>
12/01/20	7730	Jess Moran	Pick up Repair 91 vehicle in Sac, 9/4-8/20		87.00		89.56		<b>176.56</b>
12/17/20	7730	Maeve Juarez	SQF Complex assignment, 9/21-10/7/20	127.20	193.00				<b>320.20</b>
12/28/20	7732	Brandon Bennewate	Paramedic recertification			275.00			<b>275.00</b>

**Montecito Fire Department  
Reimbursement Disclosure Report  
July 1, 2020 - June 30, 2021**

Date	LIA	Vendor	Description	Lodging	Meals	Tuition	Transportation	Other	Total
12/28/20	7730	Jess Moran	Creek Fire assignment, 11/20-11/22/20		138.00				138.00
12/29/20	7732	Kevin French	Paramedic recertification			275.00			275.00
01/07/21	7732	Shaun P Davis	Allan Hancock PSY 117 & BUS 130			670.09			670.09
01/11/21	7732	Benjamin Hauser	Allan Hancock GEOG 101			197.99			197.99
01/25/21	7732	Robert Galbraith	Paramedic recertification			225.00			225.00
01/25/21	7732	Shawn Whilt	Paramedic recertification			225.00			225.00
02/16/21	7460	Shaun P Davis	Reimbursable medical expense					475.00	475.00
02/16/21	7732	Travis Ederer	Paramedic recertification			225.00			225.00
02/22/21	7732	Nicholas Eubank	Company Officer 2B, 1/25-1/26/21			292.77			292.77
02/22/21	7732	Trevor Burch	Paramedic recertification			225.00			225.00
02/23/21	7732	William Wrenn	Mastering the Fire Service Assessment, online			459.00			459.00
03/24/21	7730	Nic Elmquist	Esperanza Staff Ride, 3/17-3/18/21		138.00				138.00
03/25/21	7732	Brandon Bennewate	Company Officer 2A, 1/4-1/7/21		72.00	314.60			386.60
03/25/21	7732	Brandon Bennewate	Company Officer 2B, 1/25-1/26/21		36.00	292.77			328.77
03/25/21	7732	Brandon Bennewate	Company Officer 2C, 2/16-2/19/21		72.00	281.02			353.02
03/25/21	7732	Nicholas Eubank	Company Officer 2C, 2/15-2/19/21		18.00	281.02			299.02
03/30/21	7730	Travis Ederer	Esperanza Staff Ride, 3/17-3/18/21	185.80	138.00				323.80
03/31/21	7732	Benjamin Hauser	Allan Hancock POLS 103			161.00			161.00
03/31/21	7732	Brandon Bennewate	Company Officer 2D, 3/1-3/4/21		72.00	299.42			371.42
04/02/21	7060	Garet Blake	Water and Gatorade					178.79	178.79
04/15/21	7730	Maeve Juarez	Esperanza Staff Ride, 3/17-3/18/21		156.00				156.00
04/19/21	7732	Daniel Arnold	Mastering the Fire Service Assessment, online			459.00			459.00
04/19/21	7732	Garet Blake	Confined Space Rescue Technician, 3/8-3/12/21		90.00		72.13		162.13
04/21/21	7732	Jered Walberg	Confined Space Rescue Technician, 3/8-3/12/21		160.00				160.00
04/21/21	7732	Travis Ederer	Lumber for Academy ventilation training					4,330.28	4,330.28
04/29/21	7348	Evan Skei	Rope rescue equipment, Yates Stokes (7)					1,278.36	1,278.36
05/06/21	7732	Alex Broumand	Paramedic recertification			225.00			225.00
05/07/21	7732	Andrew Rupp	HazMat Specialist -Week F, 4/11-4/16/21	511.65	308.00				819.65
05/07/21	7732	Andrew Rupp	HazMat Specialist - Week G, 4/25-4/30/21	511.65	308.00				819.65

**Montecito Fire Department  
Reimbursement Disclosure Report  
July 1, 2020 - June 30, 2021**

Date	LIA	Vendor	Description	Lodging	Meals	Tuition	Transportation	Other	Total
05/07/21	7732	Daniel Arnold	HazMat Specialist -Week F, 4/11-4/16/21	501.65	308.00				809.65
05/17/21	7732	Daniel Arnold	HazMat Specialist - Week G, 4/25-4/30/21	511.65	308.00				819.65
05/18/21	7732	Scott Chapman	Leadership in Action (L-580), 5/3-5/7/21	175.32	234.00				409.32
05/19/21	7732	Nicholas Eubank	Instructor 1, 3/29-4/2/21			292.77			292.77
06/03/21	7732	Andrew Rupp	EVOC Off-Road Driving Course, 5/19-21/21	322.59	139.00				461.59
06/03/21	7732	David Johnson	FOBS S-244 and DPRO S-245 (DPRO), 5/24-28/21	713.60	238.00	650.00			1,601.60
06/08/21	7732	Maeve Juarez	Leadership in Action (L-580), 5/3-5/7/21		257.00				257.00
06/09/21	7732	Daniel Arnold	EVOC Off-Road Driving Course, 5/19-21/21	291.20	139.00				430.20
06/09/21	7732	David Johnson	EVOC Off-Road Driving Course, 5/19-21/21	322.59	139.00				461.59
06/09/21	7732	Evan Hamaker	EVOC Off-Road Driving Course, 5/19-21/21	207.84	139.00				346.84
06/09/21	7732	Kurt Hickman	EVOC Off-Road Driving Course, 5/19-21/21	194.86	139.00				333.86
06/09/21	7732	Lucas Grant	EVOC Off-Road Driving Course, 5/19-21/21	291.20	139.00				430.20
06/09/21	7732	Shawn Whilt	EVOC Off-Road Driving Course, 5/19-21/21	194.86	139.00				333.86
06/11/21	7732	Charles Spencer	NFPA 1851 Certification, 5/14/21		195.00				195.00
06/14/21	7732	Loren Bass	EVOC Off-Road Driving Course, 5/19-5/21/21	316.09	139.00				455.09
06/14/21	7732	Shaun P Davis	Firefighter Bill of Rights, 6/1-6/4/21	589.00	175.00	195.00			959.00
06/14/21	7732	Trevor Burch	FOBS S-244 and DPRO S-245 (DPRO), 5/24-5/28/21	713.60	238.00	650.00	126.00		1,727.60
06/17/21	7732	Brandon Bennewate	ICS-300 Training , 4/12-4/14/21		54.00	175.00	54.88		283.88
06/22/21	7732	Brandon Bennewate	S-223 Fireline Medic, 6/9-6/11/21	252.96	110.00	200.00			562.96
06/23/21	7732	Jennifer Taylor	Ventura College BUS M33 & THA M01			310.00			310.00
06/24/21	7732	Benjamin Hauser	Allan Hancock CBIS 101			315.98			315.98
06/24/21	7732	Nic Elmquist	University of Idaho FOR 451			1,752.00			1,752.00
06/24/21	7732	Robert Galbraith	Allan Hancock BUS 130 & FSN 11			542.07			542.07

12,346.45   10,593.93   13,253.46   1,179.80   7,162.19   44,535.83

Reimbursement Disclosure Report prepared pursuant to California Government Code Section 53065.5



# Agenda

## Item #9



## MONTECITO FIRE PROTECTION DISTRICT

### Minutes for the Special Meeting of the Board of Directors

Held on August 9, 2021 at 2:00 p.m. at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 and via teleconference connection as permitted under the Governor's Executive Order N-29-20, dated March 17, 2020 due to concerns of COVID-19 ("Executive Order").

Director Lee called the meeting to order at 2:00 p.m.

**Present:** Director Lee, Director Easton, Director Ishkanian, Director van Duinwyk, Director Powell. Chief Taylor and District Counsel Mark Manion were also present.

- 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 allotted for this discussion.)**

There were no public comments at this meeting.

- 2. Presentation of Military Order of World Wars Award, Dennis Merenbach, Award Chair and Marine Brigadier General Frederick Lopez, Presenter: Recipient, Fire Chief Kevin Taylor.**

Chief Taylor stated the presentation will be rescheduled for the September meeting.

- 3. That the Board of Directors approve the Cal Trans agreement. (Strategic Plan Goal 6)**

- a. Staff report presented by Fire Chief Taylor.**

Chief Taylor provided a staff report regarding the Cal Trans agreement. Motion to direct the Fire Chief to execute the Right of Way Contract, Easement Deeds, and Payee Data Record Form with the State made by Director van Duinwyk, seconded by Director Lee. The Roll Call vote was as follows:

Ayes: J. Ishkanian, S. Easton, J. A. Powell, M. Lee, P. van Duinwyk

Nays: None

Abstain: None

Absent: None

- 4. Report from the Finance Committee. (Strategic Plan Goal 9.1)**

- a. Consider recommendation to approve Financial Summary for FY 2020-21.**

Director van Duinwyk highlighted the Financial Summary for FY 2020-21. Motion to approve the Financial Summary for FY 2020-21 made by Director van Duinwyk, seconded by Director Ishkanian. The Roll Call vote was as follows:

Ayes: S. Easton, J. A. Powell, J. Ishkanian, M. Lee, P. van Duinwyk

Nays: None

Abstain: None

Absent: None

**b. Review PARS Post-Employment Benefits Trust statements for April, May and June 2021.**

Director van Duinwyk provided a report regarding the PARS Post-Employment Benefits Trust statements for April, May and June 2021.

**5. Approval of Minutes of the June 28, 2021 Regular Meeting.**

Motion to approve the minutes of the June 28, 2021 Regular meeting made by Director van Duinwyk, seconded by Director Easton. The Roll Call vote was as follows:

Ayes: J. Ishkanian, S. Easton, M. Lee, P. van Duinwyk

Nays: None

Abstain: J. A. Powell

Absent: None

**6. Fire Chief's report.**

Fire Marshal Briner provided an update regarding Fire Prevention Bureau projects: Neighborhood Chipping Program, Roadside Weed Abatement and Annual Weed Abatement. Chief Taylor provided an update regarding the Dixie Fire. The Chief stated the LAFCO Municipal Services Review is complete. Chief Taylor stated the Solar Project remains on hold because of the setback issue. He noted the Facilities Ad hoc Committee will meet to discuss the Solar Project, as well as the rental property rebuild. The Chief stated that he and Chief Fish will attend a fire station design conference at the end of August. Chief Taylor stated that he and Chief Fish continue to work on the joint project Memorandum of Understanding, and the document will be in front of the Board for consideration in September. The Chief stated the Strategic Planning process will begin in October.

**7. Board of Director's report.**

There were no items to report at this meeting.

**8. Suggestions from Directors for items other than regular agenda items to be included for the September 27, 2021 Regular Board meeting.**

There were no additional suggestions from the Directors.

**9. CLOSED SESSION: PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code section 54957) Title: Fire Chief**

The Board reported out of closed session at 3:09 p.m. with no reportable action.

Meeting Adjourned at 3:10 p.m.

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President Michael Lee

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Secretary Judith Ishkanian




# Agenda

## Item #10





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70893

THANK  
YOU

Montecito Fire Department,

Thank you for sending  
an engine & staff to Jack's  
Cemetery service. Lauren +  
I feel your support and  
it is healing. So grateful  
warmly, Kim Carter



# City of Santa Barbara

Fire Department

SantaBarbaraCA.gov

August 26, 2021

**Administration**

Tel: (805) 965-5254

Fax: (805) 564-5730

**Fire Prevention**

Tel: (805) 564-5702

Fax: (805) 564-5715

**Office of**

**Emergency Services/**

**Public Education**

Tel: (805) 564-5711

Fax: (805) 564-5793

925 Chapala Street  
Santa Barbara, CA  
93101

Fire Chief Kevin Taylor  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108

Dear Chief Taylor,

I would like to take a moment to express my thanks to Montecito Engine 392 for the outstanding work on Strike Team 1521 C during the Beckwourth and Dixie Fires.

Captains Jordan Zeitsoff and Shaun Davis, Engineers Steve Cochran and Loren Bass, and Firefighters Justin Pickens, Tyler McManigal, Jered Walberg and Charles Spencer worked hard during this assignment that still continues today. They fit in well with the other units, performed as professionals and made a long assignment pleasant. The whole crew followed direction, were on time, hardworking, creative and were safe. 1521 C performed a variety of interesting tasks not common to most normal Strike Team requests. All of these tasks were completed professionally. We saw a variety of different Divisions, Supervisors and Leaders. The assignment, like most Type III deployments saw interesting and crazy fire activity as well as true Fire Fighting at the best and worst of times.

Jordan, Shaun and the all the crews had a good attitude the whole assignment. When it was time to work, they worked as hard as anyone. It was impressive that they wanted the same things I did and we achieved the Strike Team goals together. They treated STEN (t) Hoose and Paige with respect and assisted them in any way they could to secure that the trainees would have a very successful STEN trainee assignment.

As always it was a pleasure to work alongside Montecito Engine 392 for my 22 days. You should be proud of your Firefighters. Thank you.

Sincerely,

Jim McCoy SBFDD Battalion Chief / Strike Team Leader 1521 C

KT, I AM BLESSED TO BE ABLE TO  
WORK WITH YOUR GUYS. I AM  
THANKFUL Jim

September 27, 2021

Judith M. Ishkanian  
1480 San Leandro Park Road  
Santa Barbara CA 93108

Captain Jordan Zeitsoff  
Firefighter/Paramedic Kevin French  
Firefighter Stephen Cochran  
Firefighter/Paramedic Kurt Hickman  
Firefighter Tyler McManigal  
Montecito Fire Protection District  
595 San Ysidro Road  
Santa Barbara CA 93108

August 27, 2021

Dear MFPD Team:

It is one month since you came to our home and rescued my husband, Byron, from death.

He was assessed with intelligence, training and dispatch to AMR that drove him to Cottage Hospital Emergency.

Byron spent three days short of a month in the hospital and Cottage Hospital Rehab. He was diagnosed with Bacterial Pneumonia and a concussion/brain bleed caused by a collapse induced fall. He spent 6 days of that time in Surgical Intensive Care. So, time has proven that his life was saved by your timely response to our call.

Thank you for being there, at the ready, to help our community members in their most dire moments of need. In this case, there is a happy ending as he is home, cured, and in recovery.

God bless you in the career of service you have chosen.

Sincerely,



Judith Ishkanian

cc: MFPD Fire Chief Kevin Taylor

**From:** [David Neels](#)  
**To:** [Joyce Reed](#)  
**Subject:** FW: XLG 1362A Summary and a Job well done!  
**Date:** Wednesday, September 8, 2021 11:52:32 AM  
**Attachments:** [image002.png](#)

---

Would you mind placing a copy of this email in Ben, Dana, Andy, and Kurt's files. Thank you

---

**From:** Morrow, Christopher <CMorrow@TorranceCA.gov>  
**Sent:** Wednesday, September 8, 2021 11:08 AM  
**To:** David Neels <dneels@montecitofire.com>  
**Cc:** Millikan, Kevin <KMillikan@TorranceCA.gov>  
**Subject:** XLG 1362A Summary and a Job well done!

Good Afternoon  
Division Chief David Neels

Dear Chief Neels:

The Torrance Fire Department and the STEN and STEN-t from XLG 1362A would like to send our regards on a job well done by MTO E191. (Captain Ben Hauser, Engineer Dana St. oegger, FF/PM Andy Rupp, and FF/PM Kurt Hickman) During the deployment they communicated well, took all tasks serious and gave above and beyond effort. During this 14 day deployment, they were assigned to multiple Divisions (A, D, W). We continuously utilized Captain Hauser's wildland experience during tasks and he proved to be a great mentor to not only his crew but to the Strike Team as a whole.

While assigned to Division Alpha, they participated in a long progressive direct attack hose lay with Laguna Hot Shots and a Strike Team of Cal Fire Type 3's, mop-up, and home prep. The Strike Team leaders trained on an Incident With-in an Incident (IWI) with E191. This proved very useful. During the deployment we had an IWI in Div. A and Div. D not related to our Strike Team. Captain Hauser mentored FF/PM Rupp and allowed him to move up in the role of Captain. M/U Captain Rupp performed well on his IWI training and throughout the rest of the deployment. During the progressive hose evolution, E191 was assigned to help coordinate a water shuttling and water tender operation that pumped tens of thousands of gallons while switching multiple times between water tenders and engine companies. They performed this duty well and per their request, we were able to get them some time on the progressive hoselay.

While assigned to Division Whiskey, E191 was assigned Lookout. It was predicted that approximately four homes could be threatened sometime in the morning. E191 helped defend the lookout home as well took the lead role in coordinating with three other engine companies and a dozer to help defend the home(s) and hold the fire at the road and prevent it from crossing over into the green. Captain Hauser shared his knowledge and skills, thus elevating the teams Situational Awareness and wildland tactics. Their aggressive wildland skills and confidence helped 1362A save at least 4 homes on Slug Gulch Road.

While assigned to Division Delta, E191 assisted with mop-up, structure preparations, water shuttling at a flare up that threatened homes and assisted a neighboring Strike Team assigned to Division

Delta. During Mop-up, E191 helped 1362A flow more than 22,500 gallons in one day as well as helped pick up over 14,000 feet of hose the following operational period. Their positive attitude, ability to work well with others, and good work ethic helped this deployment be successful.

Sincerely,

STEN                      Kevin Millikan  
STEN-t                    Chris Morrow

**Chris Morrow**

Assistant Chief - Fire Department - Training

City of Torrance | 1701 Crenshaw Blvd | Torrance CA 90501 | 310.781.7019 office |

310.483.8640 Cell | 310.781.7030 fax | [cmorrow@TorranceCA.gov](mailto:cmorrow@TorranceCA.gov) | [www.TorranceCA.gov](http://www.TorranceCA.gov)





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DEAR MAEVE + MONTECITO FIRE DEPT,  
WE WANTED TO THANK YOU SO MUCH  
FOR CHOOSING US FOR VENT RETROFIT  
PROGRAM. THE INSTALLERS DID AN  
INCREDIBLE JOB WITH OUR LITTLE HOUSE  
AND THE LARGE NUMBER OF VENTS.  
EVERYTHING LOOKS GREAT AND WE  
ARE FEELING SO MUCH BETTER AS  
THE FIRE SEASON ROARS ON THIS  
YEAR!

THANK YOU AGAIN + WE HOPE THIS FINDS  
YOU SAFE AND WELL.

BEST REGARDS, MARILYN + RICHARD WILKE  
680 CHELHAM WAY.



Dear Montecito Fire Protection Team,

I am reaching out to extend the biggest thank you of my life to the incredible search and rescue team who saved me and my partner on August 22<sup>nd</sup> at Tangerine Falls. I am forever grateful to everyone involved who immediately answered our call and risked their own lives to rescue us. I never expected to find myself in that situation, nor could I have ever imagined how thorough and brave the rescue unit performed out there that day. I am still here thanks to the team's extraordinary determination, skill, and selflessness.

My partner and I learned many life lessons that day. Because of your unit and all others involved, we have a second chance to learn from mistakes and ensure that we never find ourselves in a situation like that again.

So few words can truly express the depth of our gratitude. We thank you for your bravery, kindness, and service. Please let us know how we can give back to your team - volunteering, donation, etc.

With kind regards and sincere thanks,

Emma Golub and Blaine Eldred