

# MONTECITO FIRE PROTECTION DISTRICT

## Finance Committee Meeting Agenda

Monday, June 12, 2017 at 2:00 p.m.

Montecito Fire Protection District Headquarters  
595 San Ysidro Road  
Santa Barbara, CA 93108

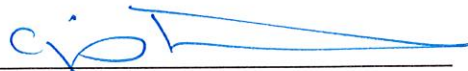
Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of May 2017 financial statements.
3. Review PARS OPEB Trust Program statement for April 2017.
4. Review and make recommendation for approval of Resolution 2017-03, Amending Final Budget for FY 2016-17.
5. Review and make recommendation for approval of Resolution 2017-04, Adoption of the Preliminary Budget for the Fiscal Year 2017-18.
6. Review and make recommendation for approval of the Publicly Available Pay Schedule, effective July 1, 2017, as required by CalPERS.
7. Fire Chief's Report.
8. Requests for items to be included in the next Finance Committee Meeting.
9. Adjournment.

The next meeting is scheduled for Monday, June 12, 2017 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is June 9, 2017.

MONTECITO FIRE PROTECTION DISTRICT




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Chip Hickman, 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 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection during normal business hours at Montecito Fire Protection District located at 595 San Ysidro Road.

June 12, 2017



# Agenda Item #2



**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH RECONCILIATION - ALL FUNDS**  
**May 31, 2017**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 5/1/17	10,310,564.85	208.08	2,359,319.83	4,518,201.75	17,188,294.51
<b>Income:</b>					
Tax Revenue	12,391.95	-	-	-	12,391.95
Interest income	-	-	-	-	-
Other:					
CalOES - Loma Fire, 9/25-10/5/16	29,014.35	-	-	-	29,014.35
CalOES - Sage Fire, 7/9-7/12/16	26,533.09	-	-	-	26,533.09
CalOES - Soberanes Fire, 7/28-10/16/16	340,124.13	-	-	-	340,124.13
USFS - Jacobson Fire, 10/22-10/28/16	14,871.81	-	-	-	14,871.81
USFS - Soberanes Fire, 9/28-10/14/16	93,229.95	-	-	-	93,229.95
Cochrane Property Mgmt distribution	16,943.98	-	-	-	16,943.98
EMS Mgmt LLC, Fire response pmt	25,033.74	-	-	-	25,033.74
	<u>558,143.00</u>	-	-	-	558,143.00
<b>Expenses:</b>					
Warrants and Claims	(257,260.91)	-	-	-	(257,260.91)
Payroll	(932,512.70)	-	-	-	(932,512.70)
Other:					
Reimbursed expenses*	12,960.72	-	-	-	12,960.72
	<u>(1,176,812.89)</u>	-	-	-	(1,176,812.89)
Cash Balance at 5/31/17	<u>9,691,894.96</u>	<u>208.08</u>	<u>2,359,319.83</u>	<u>4,518,201.75</u>	<u>16,569,624.62</u>
Cash in Treasury per Balance Sheet	<u>10,198,643.68</u>	<u>208.08</u>	<u>2,359,319.83</u>	<u>4,518,201.75</u>	<u>17,076,373.34</u>
<b>Difference to reconcile</b>	506,748.72	-	-	-	506,748.72
<b>Reconciliation:</b>					
Outstanding payroll payments					
Delta Dental	15,188.67	-	-	-	15,188.67
Vision Service Plan	2,862.64	-	-	-	2,862.64
Mass Mutual contribution	19,865.00	-	-	-	19,865.00
CalPERS retirement contribution	80,606.63	-	-	-	80,606.63
Payroll deposit	284,271.96	-	-	-	284,271.96
EFT Payable (Acct 1015)					
Tierra Verde Tree Care	9,500.00	-	-	-	9,500.00
Branch Out Tree Care	4,500.00	-	-	-	4,500.00
SB Tree Care Inc	8,196.38	-	-	-	8,196.38
Eco Tree Works	7,800.00	-	-	-	7,800.00
LN Curtis & Sons	71,635.74	-	-	-	71,635.74
Bound Tree Medical	2,321.70	-	-	-	2,321.70
	<u>506,748.72</u>	-	-	-	506,748.72

\* Summary of reimbursed expenses:

York Risk Services - Temporary disability payments, 3/9-5/3/17, \$9,328.85  
J. Jenkins - Reimb. for personal purchase on CalCard, \$22.72  
Montecito Water District - Reimb. for diesel fuel usage, \$2,276.15  
SB County Fire - Reimb. for AP Triton EMS Report, \$1,333.00

**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
May 2017**

Payee	Description	Amount
<b>Fund 3650 - General</b>		
Aaron Briner	A. Briner Reimb: Chief Officer 3D	1,186.10
ADP Inc	ADP fees, 5/15/17	215.40
ADP Inc	ADP fees, 4/30/17	287.81
Aflac	Employee paid insurance, April	1,826.50
AFSS Southern Division	Admin Fire Svcs Section: A. Gil, FY 16-17-reissue	50.00
AFSS Southern Division	Admin Fire Svcs Section: J. Reed, FY 16-17-reissue	50.00
Alex Broumand	A. Broumand Reimb: Paramedic recertification	200.00
Allstar Fire Equipment Inc	Hydrant wrench	95.61
American Hotel Register Co	4 shower curtains	54.03
Anchor Air Systems	Service calls for conference room A/C	200.00
Arrow International	Medical supplies: needles	657.53
Benjamin Hauser	B. Hauser Reimb: FT 105/106	356.25
Bound Tree Medical	Patient medical supplies	2,321.70
Branch Out Tree Care LLC	Chipping and Special Project: Chelham	4,325.00
Branch Out Tree Care LLC	Special Project: Chipping Romero Canyon	4,500.00
Branch Out Tree Care LLC	Special Project: brush clearing Featherhill	4,500.00
Branch Out Tree Care LLC	Chipping Project: Upper Romero	5,025.00
Branch Out Tree Care LLC	Chipping Project: Arcady	5,025.00
Branch Out Tree Care LLC	Special Project: East Mountain (final pmt)	5,100.00
Branch Out Tree Care LLC	Special Project: East Mountain (partial pmt)	7,000.00
Burtens Fire Inc	Sq 91 rear door latch	134.11
Burtens Fire Inc	Vehicle supplies; discharge valve repair E392	183.52
City of Santa Maria - Finance Dept	FOBR Training: Ederer, Zeitsoff, Skei	225.00
Cox Communications - Business	CAD connectivity & Internet	2,742.21
Department of Justice	LiveScan fingerprint screening (1)	32.00
Ean Services Llc	Rental car: A. Gil Finance Section Chief training	147.62
Eco Tree Works	Fuel reduction on Upper Hyde	2,000.00
Eco Tree Works	Special Project: Vegetation removal E. Mountain Dr	2,400.00
Eco Tree Works	Special Project: Vegetation removal Sierra Vista	3,400.00
Evan Skei	E. Skei Reimb: Chief Officer 3A	831.85
Fechter & Company	Financial Audit FY 15-16 - Final balance	797.00
Firesafe Solutions	Roadside weed abatement	11,000.00
Frontier	Phone services	1,258.56
Garet Blake	G. Blake Reimb: Waters emergency supply	52.72
Garet Blake	G. Blake Reimb: Paramedic recertification	200.00
Hayward Lumber Company	Lumber for burn and training props.	1,658.63
Haztech Systems Inc	Hazmat supplies - replacement for Biltmore inc	91.50
Hugo's Auto Detailing	Car wash service, February	225.00
Impulse Internet Services	Phone services, May 25-June 24, 2017	497.47
Informaco Emend Billing Service	IT services extra billing, April, 2017	2,160.00
Informaco Emend Billing Service	IT support, May, 2017	4,600.00
J V Enterprises	Annual Smoke testing on all engines	375.00
JDL Mapping	Mapping services, April, 2017	312.50
John Badaracco	J. Badaracco Reimb: CIIMT meetings	729.31
Johnson Equipment Co	Wireless command headset installation (budgeted)	519.65
Johnson Equipment Co	Wireless command headset installation (budgeted)	519.65
Johnson Equipment Co	Wireless command headset installation (budgeted)	519.65
Johnson Equipment Co	Wireless command headset installation (budgeted)	650.00
Johnson Equipment Co	Kenwood TK5810 UHF mobile radio (Sq91)	1,816.02
Johnson Equipment Co	Kenwood TK5710 VHF mobile radio (912)	2,579.44
Keith Powell	K. Powell Reimb: Bombers Conference	498.00

Payee	Description	Amount
Kimball Midwest Corp	Air tank drain valves, E91	185.48
Kurt Hickman	K. Hickman Reimb: Bombers Conference	1,072.62
L N Curtis & Sons	Thermal image camera battery, USAR	153.32
L N Curtis & Sons	Auto extrication tools, E91/E92 (budgeted)	4,862.22
L N Curtis & Sons	Auto extrication tools, E91/E92 (budgeted)	66,620.20
Lexipol LLC	Policy/procedures manual, 6/17-5/18	6,860.00
Lucas Grant	L. Grant Reimb: Trench Rescue Technician	570.00
Maeve Juarez	M. Juarez Reimb: S-339 Instructor	366.72
Marborg Industries	Refuse disposal	515.19
MAS Public Safety Consulting LLC	Pin map of 2016 Code 3 calls	290.00
Mccormix Corporation	Diesel fuel, April	1,754.48
Mission Uniform Service Inc	Shop towels	357.43
Montecito Village Hardware	Hardware supplies	51.16
Montecito Water District	Water service	654.21
O'Connor Pest Control-Sb Accts	Quarterly pest control maintenance	178.00
Pauletto Electric	Electric gas valve shut off: Station 2	115.00
Pers Public Agency Coalition	PERS PAC - Annual Membership: 6/2017-5/2018	250.00
Peyton Scapes	Landscape maintenance	550.00
Price Postel & Parma	Legal services, April	5,276.50
Ready Refresh By Nestle	Bottled water	267.36
Richard Lauritson	R. Lauritson Reimb: Bombers Conference PD	108.00
Roger L Fortier DbA Rlf Trucking	Sand delivery	786.57
Ruggiero Plumbing	Plumbing service calls (2), Sta. 1	572.00
Ryland Mccracken	R. McCracken Reimb: Trench Rescue Technician	1,285.65
Safety Kleen Corp	Quarterly solvent tank maintenance	355.34
Sansum Clinic	Employee medical exams	479.00
Satcom Global Inc	Satellite phone charges	150.57
SB County Auditor-Controller	Additional user tax	94.90
SB Mailworks	Neighborhood chipping flyers	834.33
SB Tree Care Inc	Special project: Brush/tree removals Sierra Vista	8,196.38
Scott Chapman	S. Chapman Reimb: Columbia Southern FIR 4302	594.00
Scott Chapman	S. Chapman Reimb: FDIC (S. Davis expenses incl)	4,594.40
Setcom Corporation	Cable exts for headset installs, 912 and BC914	194.59
Shaun P Davis	S. Davis Reimb: FDIC	1,531.00
South Coast Emergency Vehicle	Vehicle parts: Door latches E91	720.71
Southern California Edison	Electricity service, Sta. 1 & 2: 5/9/17	1,654.10
Sprint	E92 Sim card for MDC, April	37.99
Staples Business Advantage	Office supplies	130.19
Staples Business Advantage	Office supplies	905.30
Suds-Duds Launderette	Turnouts cleaned	205.45
The Gas Company	Gas service	112.03
The UPS Store	Shipping charges	88.77
Tierra Verde Tree Care	Dead tree removal	1,000.00
Tierra Verde Tree Care	Fallen tree removal: Park Lane	3,000.00
Tierra Verde Tree Care	Dead tree removal	8,500.00
Tierra Verde Tree Care	Special project: dismantle 6 trees at Tea Garden	9,500.00
Travis Ederer	T. Ederer Reimb: Gas (BC914)	91.53
Turnout Maintenance Co Llc	Turnout maintenance	811.00
US Bank Credit Card (March Stmt)	Fax and back-up server, monthly fees	18.94
	Business meeting: County EMS	22.13
	Personal food purchase (reimbursed)	22.72
	Juarez/Widling: Wildland Fire training	27.69
	PPE: Passport tags	37.72
	Portable radio charger adapters, PT91	47.00
	Dropbox annual fee (903)	99.00
	Cable ties for shop use	132.73

Payee	Description	Amount
	Wifi network equipment and PIO camera parts	300.02
	K. Taylor: EMS World Expo	313.95
	Mechanic stock supplies	496.68
	K. Taylor: CFED Conference	500.00
	K. Taylor: LCW Annual Conference	610.58
	Gasoline charges	655.28
	A. Widling: LCW Annual Conference	702.24
	K. Taylor: EMS Today Conference	930.63
	K. Taylor: EMS 3.0 Summit	1,673.44
US Bank Credit Card (April Stmt)	K. Taylor: toll fee and transit ticket	6.96
	Fax and back-up server, monthly fees	18.94
	MERRAG AAR for storm event	36.40
	Ederer/Skei/Zeitsoff: LCW Officer Academy	40.89
	iPad keyboard for 903	59.99
	J. Badaracco: CA Fire Mechanics Academy (net)	82.27
	J. Jenkins: Car seat recertification class	85.00
	HazMat FRO training/pump testing refreshments	104.39
	Fire tools for pile burning projects	129.27
	PPE: Turnout gear bags	184.95
	Flashlight batteries/charging station	189.20
	Household/kitchen supplies	193.42
	Vehicle parts for E91, car wash for 903	217.21
	A. Widling: Regional Task Force meeting	232.13
	K. Taylor: EMS Commission (Sac)	257.90
	Admin Day and Dispatchers Week recognition	299.14
	LA Times subscription, 1 year	300.41
	Driver Operator training textbooks (3)	344.06
	K. Taylor: EMS Commission (San Diego)	374.03
	SB County Chiefs and Westmont students meetings	452.92
	A. Gil: Finance Section Chief training	456.73
	K. Taylor: EMS World Expo	590.00
	J. Reed: AFSS Conference	608.18
	K. Taylor: FDAC Conference	626.54
	Gasoline charges	842.23
	Ederer/Widling: Hazard Zone Mgmt/Leadership	998.00
	Physical training equipment	1,030.43
	C. Hickman: CSDA Legislative Days	1,366.29
	Hydrant maintenance and shop supplies	1,953.71
	K. Taylor: EMS Pinnacle Conference	2,233.55
	HazMat supplies - replacement for Biltmore inc	2,523.41
	Annual report production/postage costs	3,664.70
T Angeles Roofing	Service call for roof leaks, Sta. 1	450.00
Veritiv Operating Company	Household supplies	592.47
Verizon Wireless	Cell phone upgrade, 940	358.11
Verizon Wireless	Wireless service, April, 2017	1,322.04
Wageworks Inc	FSA administrative fee, April	93.50
Wageworks Inc	Montecito Fire FSA plan pmts, 5/16-5/26/2017	3,493.63
William Wrenn	B. Wrenn Reimb: LARRO	241.13
	Fund 3650 Total	<u>257,260.91</u>



**MONTECITO FIRE PROTECTION DISTRICT  
PAYROLL EXPENDITURES  
May 2017**

Regular Salaries	\$ 532,265.78
Directors Fees	875.00
Auxiliary	2,550.00
FLSA Safety	12,935.58
FLSA Dispatch	3,749.52
Overtime	58,639.94
Dispatch Cadre Earnings	2,982.70
Mass Mutual 457 Contribution	8,500.00
Text Message Stipend	80.00
Uniform Stipend	333.33
Retirement Vacation Payout	34,066.76
Labor Code 4850 Payroll	<u>9,073.84</u>
 Gross Wages	 666,052.45
 District Contributions to Insurance	 143,788.96
District Contributions to Medicare/SS	9,344.31
District Contributions to SUI	121.96
CalPERS Employee Contribution, District paid	48,021.17
CalPERS Employer Contribution, Employee paid	(35,221.35)
CalPERS, District Contribution	107,433.10
Health and Dependent Care FSA Contributions	(5,201.40)
Due to AFLAC	<u>(1,826.50)</u>
 Total Benefits	 <u>266,460.25</u>
<b>Grand Total</b>	<b><u>\$ 932,512.70</u></b>

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME DETAIL  
May 2017**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Galbraith, R.	04/14/17		1.0	65.36			65.36	County Chief's labor meeting backfill
Badaracco, J.	04/22/17		3.5	302.14			302.14	E91 mechanic response
Blake, G.	04/24/17		24.0	1,631.52	1,631.52			
Hickman, K.	04/24/17		8.0	567.12			567.12	Bomber's Conference
Broumand, A.	04/25/17		9.0	604.80			604.80	Bomber's Conference
Eubank, N.	04/25/17		5.0	233.10			233.10	Pump testing
Fuentes, E.	04/25/17		24.0	1,850.76	1,850.76			
Rupp, A.	04/25/17		5.0	259.05			259.05	Pump testing
Rupp, A.	04/25/17		24.0	1,243.44	1,243.44			
Whilt, S.	04/25/17		24.0	1,479.60	1,479.60			
Bass, L.	04/26/17		10.5	750.96			750.96	Training backfill
Hickman, K.	04/26/17		7.0	496.23			496.23	Bomber's Conference
Hickman, K.	04/26/17		4.5	319.01			319.01	Burn prop training backfill
Powell, K.	04/28/17		10.0	638.25	638.25			
Villarreal, J.	04/28/17		9.5	802.56	802.56			
Zeitsoff, J.	04/29/17		24.0	1,627.20	1,627.20			
Bass, L.	04/30/17		9.5	679.44	679.44			
Blake, G.	04/30/17		24.0	1,631.52	1,631.52			
Eubank, N.	04/30/17		11.0	512.82	512.82			
Walkup, R.	04/30/17		24.0	1,604.16	1,604.16			
Muller, L.	05/01/17		9.0	451.17	451.17			
Wrenn, B.	05/02/17		2.0	116.25	116.25			
Powell, K.	05/04/17		5.0	319.13	319.13			
Arnold, D.	05/05/17		5.5	256.41			256.41	Burn prop training backfill
Blake, G.	05/05/17		6.0	407.88			407.88	Burn prop training backfill
Briner, A.	05/05/17		4.5	363.02			363.02	Burn prop training
Chapman, S.	05/05/17		4.5	351.14			351.14	Burn prop training backfill
Hauser, B.	05/05/17		4.5	284.04			284.04	Burn prop training
Lauritson, R.	05/05/17		5.5	733.76			733.76	Burn prop training backfill
Poulos, T.	05/05/17		4.5	309.69			309.69	Burn prop training backfill
Villarreal, J.	05/05/17		4.5	380.16			380.16	Burn prop training
Walkup, R.	05/05/17		24.0	1,604.16	1,604.16			
Whilt, S.	05/05/17		4.5	277.43			277.43	Burn prop training
Wrenn, B.	05/06/17		24.0	1,395.00	1,395.00			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Overtime		
		Payroll 5/16/17		24,548.28	17,586.98	-		6,961.30	
Wrenn, B.	04/14/17		4.0	232.50	232.50				
Holthe, D.	04/24/17		24.0	2,130.48				2,130.48	Training backfill
Taylor, J.	05/08/17		4.0	189.18				189.18	Dispatch ROSS training
Chapman, S.	05/09/17		8.0	624.24				624.24	Wildland Refresher instructor
Hauser, B.	05/09/17		8.0	504.96				504.96	Wildland Refresher instructor
Muller, L.	05/09/17		9.0	451.17				451.17	Dispatch training backfill
Chapman, S.	05/10/17		8.0	624.24				624.24	Wildland Refresher instructor
Hauser, B.	05/10/17		8.0	504.96				504.96	Wildland Refresher instructor
Taylor, J.	05/10/17		8.5	402.01				402.01	Dispatch ROSS training
Whilt, S.	05/10/17		24.0	1,479.60	1,479.60				
McCracken, R.	05/11/17		9.0	628.43				628.43	Dispatch training backfill
Grant, L.	05/12/17		24.0	1,395.00	1,395.00				
Taylor, J.	05/12/17		2.5	118.24				118.24	Dispatch ROSS training
Lauritson, R.	05/14/17		3.5	466.94	466.94				
Bennewate, B.	05/16/17		2.0	132.27	132.27				
Chapman, S.	05/18/17		11.5	897.35		897.35			
Galbraith, R.	05/18/17		11.0	718.91		718.91			
Villarreal, J.	05/18/17		10.5	887.04		887.04			
Davis, S.	05/19/17		4.0	303.54	303.54				
Powell, K.	05/19/17		5.5	351.04	351.04				
Arnold, D.	05/20/17	4.0	20.0	1,017.30		1,017.30			
Hauser, B.	05/20/17		24.0	1,514.88		1,514.88			
Lauritson, R.	05/20/17		24.0	3,201.84		3,201.84			
McCracken, R.	05/20/17	4.0	20.0	1,396.50		1,396.50			
Walkup, R.	05/20/17	8.0	16.0	1,021.20		1,021.20			
Mann, K.	05/21/17		24.0	1,850.76	1,850.76				
Edwards, T.	05/23/17		24.0	2,022.00	2,022.00				
Poulos, T.	05/23/17		10.0	688.20	688.20				
Bennewate, B.	05/18-05/21/17		31.5	2,083.25		2,083.25			
Briner, A.	05/18-05/21/17		31.5	2,541.11		2,541.11			
Eubank, N.	05/18-05/21/17		31.5	1,576.82		1,576.82			
Zeitsoff, J.	05/18-05/21/17		31.5	2,135.70		2,135.70			
<b>Payroll 6/1/17</b>				<b>34,091.66</b>	<b>8,921.85</b>	<b>18,991.90</b>	<b>6,177.91</b>		
<b>Grand Total</b>				<b>58,639.94</b>	<b>26,508.83</b>	<b>18,991.90</b>	<b>13,139.21</b>		
<b>% of Total</b>				<b>100.0%</b>	<b>45.2%</b>	<b>32.4%</b>	<b>22.4%</b>		

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME SUMMARY**

**Fiscal Year 2015-16**

<b>Month Paid</b>	<b>Constant Staffing</b>	<b>Fire Assignments</b>	<b>Overtime</b>	<b>Total OT</b>
JULY	26,341.64	46,353.98	2,422.62	75,118.24
AUGUST	39,374.01	392,353.36	1,923.13	433,650.50
SEPTEMBER	81,872.55	211,227.62	2,502.77	295,602.94
OCTOBER	67,164.38	1,767.60	1,435.33	70,367.31
NOVEMBER	66,602.43	28,894.69	15,424.45	110,921.57
DECEMBER	96,812.16	4,730.31	12,117.85	113,660.32
JANUARY	52,753.02	2,139.45	6,680.76	61,573.23
FEBRUARY	47,051.95	-	3,740.82	50,792.77
MARCH	43,290.30	-	7,347.09	50,637.39
APRIL	56,824.52	-	11,211.22	68,035.74
MAY	63,849.08	-	16,615.00	80,464.08
JUNE	78,342.88	106,774.55	29,012.57	214,130.00
<b>TOTAL</b>	<b>720,278.91</b>	<b>794,241.56</b>	<b>110,433.61</b>	<b>1,624,954.08</b>

	<b>Cons.Staff.</b>	<b>Fire Asgmts</b>	<b>Overtime</b>	<b>Total OT</b>
YTD May 2016	641,936.03	687,467.01	81,421.04	1,410,824.08

**Fiscal Year 2016-17**

<b>Month Paid</b>	<b>Constant Staffing</b>	<b>Fire Assignments</b>	<b>Overtime</b>	<b>Total OT</b>
JULY	46,936.95	69,707.18	9,507.39	<b>126,151.52</b>
AUGUST	43,966.30	436,798.35	7,470.87	<b>488,235.52</b>
SEPTEMBER	34,992.70	163,041.82	(4,999.72)	<b>193,034.80</b>
OCTOBER	65,818.98	127,655.74	6,734.15	<b>200,208.87</b>
NOVEMBER	45,003.12	20,434.23	14,015.22	<b>79,452.57</b>
DECEMBER	46,995.02	-	7,596.39	<b>54,591.41</b>
JANUARY	39,053.11	-	1,997.30	<b>41,050.41</b>
FEBRUARY	59,860.08	-	9,319.12	<b>69,179.20</b>
MARCH	36,472.22	-	13,369.44	<b>49,841.66</b>
APRIL	59,117.88	-	19,208.89	<b>78,326.77</b>
MAY	26,508.83	18,991.90	13,139.21	<b>58,639.94</b>
JUNE				-
<b>TOTAL</b>	<b>504,725.18</b>	<b>836,629.22</b>	<b>97,358.26</b>	<b>1,438,712.66</b>

<b>Budget</b>	<b>750,000.00</b>	<b>455,000.00</b>	<b>125,000.00</b>
<b>% of Budget</b>	<b>67.3%</b>	<b>183.9%</b>	<b>77.9%</b>

**Variance Report**  
**Finance Committee - June 12, 2017**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units. A disbursement was issued in May for the balance over \$5,000.
2 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.
3 Balance Sheet	1015	The EFT payable account reflects expenses entered on May 31, but disbursement payment wasn't completed until June. See Cash Reconciliation for vendor details.
4 Financial Status	Taxes Total	In general, approximately 95% of property tax revenues are distributed by April. Additional distributions for Account 3011,3015, 3054 are expected by June 30th.
5 Financial Status	3750 & 4476	Due to a busy fire season, the District exceeded the budgeted revenue for state and federal fire assignments. Please see the Fire Assignments spreadsheet for details.
6 Financial Status	6301	The overtime reimbursable account exceeds the budgeted amount due to a busy fire season. Overall, the Salaries and Benefits line is projected to stay under budget, therefore an adjustment to 6301 is not considered necessary.
7 Financial Status	7050	The communications account will fall under budget this fiscal year. Start up costs and monthly fees for a new phone system were budgeted for 12 months, but the new system won't be implemented until May.
8 Financial Status	7200	Maintenance expenses for building and grounds is higher than expected this fiscal year. Several unexpected maintenance projects caused the overage.
9 Financial Status	7205	The Wildland Specialists are involved in ongoing hazard mitigation projects in the Fuel Treatment Networks. Projects are ongoing through June and the remaining budget is expected to be spent by year-end.
10 Financial Status	7348	One outstanding budgeted project is underway and the remaining budget is expected to be spent by year-end.
11 Financial Status	7363	Maintenance expenses for the vehicle fleet are over budget this fiscal year. Several unexpected maintenance repairs caused the overage. In addition, a repair to Engine 91 in June will cost approximately \$12,000.
12 Financial Status	7460	Professional services expenditures are lower than expected YTD. The Public Information/Education project was budgeted for \$80,000 and the project will be ongoing through the fiscal year end.
13 Financial Status	7510	This account will fall under budget this fiscal year. Expenses of about \$7,000 are expected in June.
14 Financial Status	7546	Admin fee paid to the SB County Tax Collector's office. The increase in cost is expected over the next couple of years and has been reflected in next year's budget.
15 Financial Status	7650 & 8300	This line item accounts for various budgeted expenses, which have not been purchased yet.
16 Financial Status	7671	A flyer and mailing for hazard abatement is budgeted under this account and the project was completed in May.
17 Financial Status	7731	Gas prices have remained low throughout the year, therefore this account will fall under this budget year.
18 Financial Trend	6600	Health insurance expenses are higher than in past years because the District increased the employer-paid portion on July 1, 2016, in an effort to keep up with rising insurance premiums.

**Variance Report**  
**Finance Committee - June 12, 2017**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
<b>19</b> Financial Trend	7030	Expenses in 2017 are higher than in past years due to the purchase of two sets of turnouts for \$68,000.
<b>20</b> Financial Trend	8300	Expenses in 2017 are higher than in past years due to the purchase of a cardiac monitor, radios and a completed DOC A/V project. Other budgeted items have not been purchased yet.

# Balance Sheet

As of: 5/31/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	6,641,431.11	17,842,065.66	14,284,853.09	10,198,643.68
0112 -- Deposits in Transit	0.00	2,038.00	2,038.00	0.00
0115 -- Treasury FMV Adjustment	17,772.21	2,766.08	23,284.88	-2,746.59
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	12,417.96	30,060.87	40,668.76	1,810.07 1
0211 -- Prop Tax Impounds Receivable	82,969.00	0.00	0.00	82,969.00 2
0230 -- Accounts Receivable	265,326.00	0.00	265,326.00	0.00
0240 -- Interest Receivable	10,995.48	22,382.53	33,378.01	0.00
<b>Total Assets</b>	<b>7,031,411.76</b>	<b>17,899,313.14</b>	<b>14,649,548.74</b>	<b>10,281,176.16</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	4,846,882.73	4,846,882.73	0.00
1015 -- EFT Payable	23,108.95	1,664,371.88	1,745,216.75	103,953.82 3
1020 -- Salaries & Benefits Payable	337,000.00	337,000.00	0.00	0.00
1210 -- Accounts Payable	12,850.40	6,589,670.33	6,576,819.93	0.00
1240 -- Accrued Expenses	91,234.00	91,234.00	0.00	0.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	2,119,285.86	2,119,285.86	0.00
<b>Total Liabilities</b>	<b>467,193.35</b>	<b>15,648,444.80</b>	<b>15,288,205.27</b>	<b>106,953.82</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	17,772.21	17,772.21	0.00	0.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	5,345,946.20	33,438,579.42	37,066,355.56	8,973,722.34
<b>Total Equity</b>	<b>6,564,218.41</b>	<b>33,456,351.63</b>	<b>37,066,355.56</b>	<b>10,174,222.34</b>

# Balance Sheet

As of: 5/31/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653  
Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2017
Total Liabilities, Equity & Other Credits	7,031,411.76	49,104,796.43	52,354,560.83	10,281,176.16



# Balance Sheet

As of: 5/31/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653  
Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	198.05	455,371.67	455,361.64	208.08
0115 -- Treasury FMV Adjustment	0.53	0.03	0.68	-0.12
0240 -- Interest Receivable	0.29	9.38	9.67	0.00
Total Assets	198.87	455,381.08	455,371.99	207.96
Total Assets & Other Debits	198.87	455,381.08	455,371.99	207.96
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	49,294.00	49,294.00	0.00
1210 -- Accounts Payable	0.00	52,254.00	52,254.00	0.00
Total Liabilities	0.00	104,508.00	104,508.00	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	0.53	0.53	0.00	0.00
2140 -- Fund Balance-Assigned	198.34	0.00	0.00	198.34
2200 -- Fund Balance-Residual	0.00	911,364.32	911,373.94	9.62
Total Equity	198.87	911,364.85	911,373.94	207.96
Total Liabilities, Equity & Other Credits	198.87	1,015,872.85	1,015,881.94	207.96

# Balance Sheet

As of: 5/31/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,371,342.99	15,569.31	27,592.47	2,359,319.83
0115 -- Treasury FMV Adjustment	6,345.62	393.67	8,069.53	-1,330.24
0240 -- Interest Receivable	3,106.78	12,462.53	15,569.31	0.00
Total Assets	2,380,795.39	28,425.51	51,231.31	2,357,989.59
Total Assets & Other Debits	2,380,795.39	28,425.51	51,231.31	2,357,989.59
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	27,540.64	27,540.64	0.00	0.00
Total Liabilities	27,540.64	27,540.64	0.00	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	6,345.62	6,345.62	0.00	0.00
2140 -- Fund Balance-Assigned	2,346,909.13	0.00	0.00	2,346,909.13
2200 -- Fund Balance-Residual	0.00	376,467.36	387,547.82	11,080.46
Total Equity	2,353,254.75	382,812.98	387,547.82	2,357,989.59
Total Liabilities, Equity & Other Credits	2,380,795.39	410,353.62	387,547.82	2,357,989.59

# Balance Sheet

As of: 5/31/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	4,527,103.85	30,506.16	39,408.26	4,518,201.75
0115 -- Treasury FMV Adjustment	12,114.35	753.93	15,415.79	-2,547.51
0240 -- Interest Receivable	6,612.58	23,893.58	30,506.16	0.00
Total Assets	4,545,830.78	55,153.67	85,330.21	4,515,654.24
Total Assets & Other Debits	4,545,830.78	55,153.67	85,330.21	4,515,654.24
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	35,153.80	35,153.80	0.00
1210 -- Accounts Payable	0.00	35,153.80	35,153.80	0.00
1240 -- Accrued Expenses	32,286.00	32,286.00	0.00	0.00
Total Liabilities	32,286.00	102,593.60	70,307.60	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	12,114.35	12,114.35	0.00	0.00
2140 -- Fund Balance-Assigned	4,501,430.43	0.00	0.00	4,501,430.43
2200 -- Fund Balance-Residual	0.00	915,940.05	930,163.86	14,223.81
Total Equity	4,513,544.78	928,054.40	930,163.86	4,515,654.24
Total Liabilities, Equity & Other Credits	4,545,830.78	1,030,648.00	1,000,471.46	4,515,654.24

# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	15,056,760.00	14,816,749.47	-240,010.53	98.41 %
3011 -- Property Tax-Unitary	131,405.00	-373.20	-131,778.20	-0.28 %
3015 -- PT PY Corr/Escapes Secured	-28,480.00	0.00	28,480.00	0.00 %
3020 -- Property Tax-Current Unsecd	649,510.00	649,991.63	481.63	100.07 %
3040 -- Property Tax-Prior Secured	29,655.00	21,864.61	-7,790.39	73.73 %
3050 -- Property Tax-Prior Unsecured	18,065.00	0.00	-18,065.00	0.00 %
3054 -- Supplemental Pty Tax-Current	293,350.00	0.00	-293,350.00	0.00 %
<b>Taxes</b>	<b>16,150,265.00</b>	<b>15,488,232.51</b>	<b>-662,032.49</b>	<b>95.90 % 4</b>
<b>Use of Money and Property</b>				
3380 -- Interest Income	22,835.00	19,082.89	-3,752.11	83.57 %
3381 -- Unrealized Gain/Loss Invstmnts	-17,774.00	-20,518.80	-2,744.80	115.44 %
3409 -- Other Rental of Bldgs and Land	52,260.00	39,195.00	-13,065.00	75.00 %
<b>Use of Money and Property</b>	<b>57,321.00</b>	<b>37,759.09</b>	<b>-19,561.91</b>	<b>65.87 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	325,000.00	853,743.89	528,743.89	262.69 % 5
4220 -- Homeowners Property Tax Relief	82,975.00	82,613.00	-362.00	99.56 %
<b>Intergovernmental Revenue-State</b>	<b>407,975.00</b>	<b>936,356.89</b>	<b>528,381.89</b>	<b>229.51 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	130,000.00	667,322.84	537,322.84	513.33 % 5
<b>Intergovernmental Revenue-Federal</b>	<b>130,000.00</b>	<b>667,322.84</b>	<b>537,322.84</b>	<b>513.33 %</b>
<b>Charges for Services</b>				
5105 -- Reimb for District Services	185,995.00	139,496.47	-46,498.53	75.00 %
<b>Charges for Services</b>	<b>185,995.00</b>	<b>139,496.47</b>	<b>-46,498.53</b>	<b>75.00 %</b>

# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Miscellaneous Revenue</b>				
5895 -- Other-Donations	0.00	100,000.00	100,000.00	--
5909 -- Other Miscellaneous Revenue	6,000.00	6,562.53	562.53	109.38 %
Miscellaneous Revenue	6,000.00	106,562.53	100,562.53	1,776.04 %
Revenues	16,937,556.00	17,375,730.33	438,174.33	102.59 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	7,369,515.00	6,160,268.80	1,209,246.20	83.59 %
6300 -- Overtime	125,000.00	125,486.20	-486.20	100.39 %
6301 -- Overtime - Reimbursable	455,000.00	812,886.31	-357,886.31	178.66 %
6310 -- Overtime - Constant Staffing	750,000.00	434,845.61	315,154.39	57.98 %
6400 -- Retirement Contribution	2,203,416.00	1,958,971.70	244,444.30	88.91 %
6550 -- FICA/Medicare	101,949.00	104,435.39	-2,486.39	102.44 %
6600 -- Health Insurance Contrib	1,635,805.00	1,638,444.98	-2,639.98	100.16 %
6700 -- Unemployment Ins Contribution	11,555.00	6,150.57	5,404.43	53.23 %
6900 -- Workers Compensation	525,000.00	464,819.93	60,180.07	88.54 %
Salaries and Employee Benefits	13,177,240.00	11,706,309.49	1,470,930.51	88.84 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	102,950.00	97,207.39	5,742.61	94.42 %
7050 -- Communications	109,800.00	70,778.59	39,021.41	64.46 %
7060 -- Food	2,500.00	1,957.43	542.57	78.30 %
7070 -- Household Supplies	32,500.00	32,595.63	-95.63	100.29 %
7090 -- Insurance	31,000.00	25,661.93	5,338.07	82.78 %
7120 -- Equipment Maintenance	35,000.00	26,993.48	8,006.52	77.12 %
7200 -- Structure & Ground Maintenance	32,050.00	39,822.03	-7,772.03	124.25 %
7205 -- Fire Defense Zone	268,000.00	216,755.60	51,244.40	80.88 %

# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,350.00	2,396.70	953.30	71.54 %
7324 -- Audit and Accounting Fees	23,250.00	22,073.00	1,177.00	94.94 %
7348 -- Instruments & Equip. < \$5000	97,575.00	43,004.18	54,570.82	44.07 %
7363 -- Equipment Maintenance	60,200.00	67,455.03	-7,255.03	112.05 %
7400 -- Medical, Dental and Lab	44,800.00	43,482.43	1,317.57	97.06 %
7430 -- Memberships	9,500.00	12,081.00	-2,581.00	127.17 %
7450 -- Office Expense	27,500.00	20,183.18	7,316.82	73.39 %
7460 -- Professional & Special Service	311,750.00	213,022.33	98,727.67	68.33 %
7507 -- ADP Payroll Fees	7,500.00	6,056.72	1,443.28	80.76 %
7510 -- Contractual Services	57,000.00	34,888.96	22,111.04	61.21 %
7530 -- Publications & Legal Notices	3,000.00	5,174.46	-2,174.46	172.48 %
7546 -- Administrative Expense	200,000.00	238,346.00	-38,346.00	119.17 %
7580 -- Rents/Leases-Structure	4,400.00	3,716.88	683.12	84.47 %
7630 -- Small Tools & Instruments	9,600.00	16,272.70	-6,672.70	169.51 %
7650 -- Special Departmental Expense	82,000.00	17,211.17	64,788.83	20.99 %
7671 -- Special Projects	18,500.00	5,978.54	12,521.46	32.32 %
7730 -- Transportation and Travel	25,000.00	25,353.13	-353.13	101.41 %
7731 -- Gasoline-Oil-Fuel	63,000.00	30,432.46	32,567.54	48.31 %
7732 -- Training	87,750.00	61,333.07	26,416.93	69.90 %
7760 -- Utilities	48,000.00	40,746.33	7,253.67	84.89 %
Services and Supplies	1,797,475.00	1,420,980.35	376,494.65	79.05 %
Capital Assets				
8300 -- Equipment	403,100.00	183,074.56	220,025.44	45.42 %
Capital Assets	403,100.00	183,074.56	220,025.44	45.42 %
Expenditures	15,377,815.00	13,310,364.40	2,067,450.60	86.56 %

# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	1,642,000.00	455,362.00	1,186,638.00	27.73 %
Other Financing Uses	1,642,000.00	455,362.00	1,186,638.00	27.73 %
Other Financing Sources & Uses	-1,642,000.00	-455,362.00	1,186,638.00	27.73 %
Changes to Fund Balances				
Decrease to Restricted	17,774.00	17,772.21	-1.79	99.99 %
9797 -- Unrealized Gains	17,774.00	17,772.21	-1.79	99.99 %
Decrease to Restricted	17,774.00	17,772.21	-1.79	99.99 %
Changes to Fund Balances	17,774.00	17,772.21	-1.79	99.99 %
Montecito Fire Protection Dist	-64,485.00	3,627,776.14	3,692,261.14	-5,625.77 %

# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	9.38	9.38	--
3381 -- Unrealized Gain/Loss Invstmnts	-2.00	-0.65	1.35	32.50 %
Use of Money and Property	-2.00	8.73	10.73	-436.50 %
<b>Revenues</b>	-2.00	8.73	10.73	-436.50 %
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	3,500.00	2,960.00	540.00	84.57 %
Services and Supplies	3,500.00	2,960.00	540.00	84.57 %
<b>Other Charges</b>				
7830 -- Interest Expense	17,402.00	17,402.00	0.00	100.00 %
<b>Other Charges</b>	17,402.00	17,402.00	0.00	100.00 %
<b>Expenditures</b>	20,902.00	20,362.00	540.00	97.42 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	456,000.00	455,362.00	-638.00	99.86 %
Other Financing Sources	456,000.00	455,362.00	-638.00	99.86 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	435,000.00	434,999.64	0.36	100.00 %
Other Financing Uses	435,000.00	434,999.64	0.36	100.00 %
Other Financing Sources & Uses	21,000.00	20,362.36	-637.64	96.96 %



# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2.00	0.53	-1.47	26.50 %
Decrease to Restricted	2.00	0.53	-1.47	26.50 %
Changes to Fund Balances	2.00	0.53	-1.47	26.50 %
Montecito Fire Pension Oblig	98.00	9.62	-88.38	9.82 %

# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	10,000.00	12,462.53	2,462.53	124.63 %
3381 -- Unrealized Gain/Loss Invstmnts	-6,346.00	-7,675.86	-1,329.86	120.96 %
Use of Money and Property	3,654.00	4,786.67	1,132.67	131.00 %
<b>Revenues</b>	<b>3,654.00</b>	<b>4,786.67</b>	<b>1,132.67</b>	<b>131.00 %</b>
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	60,000.00	51.83	59,948.17	0.09 %
<b>Capital Assets</b>	<b>60,000.00</b>	<b>51.83</b>	<b>59,948.17</b>	<b>0.09 %</b>
<b>Expenditures</b>				
60,000.00	51.83	59,948.17	0.09 %	
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	352,000.00	0.00	-352,000.00	0.00 %
<b>Other Financing Sources</b>	<b>352,000.00</b>	<b>0.00</b>	<b>-352,000.00</b>	<b>0.00 %</b>
<b>Other Financing Sources &amp; Uses</b>	<b>352,000.00</b>	<b>0.00</b>	<b>-352,000.00</b>	<b>0.00 %</b>
<b>Changes to Fund Balances</b>				
<b>Decrease to Restricted</b>				
9797 -- Unrealized Gains	6,346.00	6,345.62	-0.38	99.99 %
<b>Decrease to Restricted</b>	<b>6,346.00</b>	<b>6,345.62</b>	<b>-0.38</b>	<b>99.99 %</b>
<b>Changes to Fund Balances</b>				
6,346.00	6,345.62	-0.38	99.99 %	
<b>Montecito Fire Cap Outlay Res</b>	<b>302,000.00</b>	<b>11,080.46</b>	<b>-290,919.54</b>	<b>3.67 %</b>

# Financial Status

As of: 5/31/2017 (92% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	5/31/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	15,000.00	23,893.58	8,893.58	159.29 %
3381 -- Unrealized Gain/Loss Invstmnts	-12,116.00	-14,661.86	-2,545.86	121.01 %
Use of Money and Property	2,884.00	9,231.72	6,347.72	320.10 %
<b>Revenues</b>	2,884.00	9,231.72	6,347.72	320.10 %
<b>Expenditures</b>				
Capital Assets				
8100 -- Land	200,000.00	7,122.26	192,877.74	3.56 %
Capital Assets	200,000.00	7,122.26	192,877.74	3.56 %
<b>Expenditures</b>	200,000.00	7,122.26	192,877.74	3.56 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	834,000.00	0.00	-834,000.00	0.00 %
Other Financing Sources	834,000.00	0.00	-834,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>	834,000.00	0.00	-834,000.00	0.00 %
<b>Changes to Fund Balances</b>				
Decrease to Restricted				
9797 -- Unrealized Gains	12,116.00	12,114.35	-1.65	99.99 %
Decrease to Restricted	12,116.00	12,114.35	-1.65	99.99 %
<b>Changes to Fund Balances</b>	12,116.00	12,114.35	-1.65	99.99 %
Montecito Fire Land & Building	649,000.00	14,223.81	-634,776.19	2.19 %
<b>Net Financial Impact</b>	886,613.00	3,653,090.03	2,766,477.03	412.03 %

# Financial Trend

As of: 5/31/2017  
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	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual	5/31/2017 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	13,489,083.39	14,140,388.91	14,816,749.47
3011 -- Property Tax-Unitary	-305.66	-353.49	-373.20
3015 -- PT PY Corr/Escapes Secured	0.00	-486.36	0.00
3020 -- Property Tax-Current Unsecd	629,628.56	656,931.35	649,991.63
3040 -- Property Tax-Prior Secured	-102.20	119.31	21,864.61
3050 -- Property Tax-Prior Unsecured	0.00	56.05	0.00
3054 -- Supplemental Pty Tax-Current	16,261.83	90,001.67	0.00
3056 -- Supplemental Pty Tax-Prior	-2,580.20	1,207.57	0.00
<b>Taxes</b>	<b>14,131,985.72</b>	<b>14,887,865.01</b>	<b>15,488,232.51</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	8,514.38	11,775.29	19,082.89
3381 -- Unrealized Gain/Loss Invstmnts	5,045.33	4,866.48	-20,518.80
3409 -- Other Rental of Bldgs and Land	37,896.93	34,840.00	39,195.00
<b>Use of Money and Property</b>	<b>51,456.64</b>	<b>51,481.77</b>	<b>37,759.09</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	473,885.38	411,114.45	853,743.89
4220 -- Homeowners Property Tax Relief	84,366.22	82,974.32	82,613.00
<b>Intergovernmental Revenue-State</b>	<b>558,251.60</b>	<b>494,088.77</b>	<b>936,356.89</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	57,365.80	891,451.98	667,322.84
<b>Intergovernmental Revenue-Federal</b>	<b>57,365.80</b>	<b>891,451.98</b>	<b>667,322.84</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	135,411.26	113,233.17	139,496.47
<b>Charges for Services</b>	<b>135,411.26</b>	<b>113,233.17</b>	<b>139,496.47</b>

# Financial Trend

As of: 5/31/2017  
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	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual	5/31/2017 Year-To-Date Actual
Miscellaneous Revenue			
5895 -- Other-Donations	0.00	0.00	100,000.00
5909 -- Other Miscellaneous Revenue	29,738.96	7,345.66	6,562.53
Miscellaneous Revenue	29,738.96	7,345.66	106,562.53
Revenues	14,964,209.98	16,445,466.36	17,375,730.33
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	5,581,133.86	5,816,489.06	6,160,268.80
6300 -- Overtime	1,194,157.46	67,615.76	125,486.20
6301 -- Overtime - Reimbursable	0.00	691,154.43	812,886.31
6310 -- Overtime - Constant Staffing	0.00	589,460.94	434,845.61
6400 -- Retirement Contribution	1,567,590.33	1,861,838.51	1,958,971.70
6475 -- Retiree Medical OPEB	1,073,424.00	2,470,434.00	0.00
6550 -- FICA/Medicare	90,982.69	96,892.19	104,435.39
6600 -- Health Insurance Contrib	1,280,009.66	1,394,689.51	1,638,444.98
6700 -- Unemployment Ins Contribution	8,371.35	8,245.60	6,150.57
6900 -- Workers Compensation	630,314.55	432,983.89	464,819.93
Salaries and Employee Benefits	11,425,983.90	13,429,803.89	11,706,309.49
Services and Supplies			
7030 -- Clothing and Personal	15,839.43	10,987.57	97,207.39
7050 -- Communications	83,814.58	79,017.18	70,778.59
7060 -- Food	2,083.34	365.13	1,957.43
7070 -- Household Supplies	19,714.51	22,369.03	32,595.63
7090 -- Insurance	30,051.15	27,333.00	25,661.93
7120 -- Equipment Maintenance	31,716.35	20,566.44	26,993.48
7200 -- Structure & Ground Maintenance	37,922.01	31,247.58	39,822.03

# Financial Trend

As of: 5/31/2017  
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	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual	5/31/2017 Year-To-Date Actual
7205 -- Fire Defense Zone	34,895.29	96,753.26	216,755.60
7322 -- Consulting & Mgmt Fees	2,345.61	2,228.40	2,396.70
7324 -- Audit and Accounting Fees	22,657.00	22,922.00	22,073.00
7348 -- Instruments & Equip. < \$5000	6,100.10	61,308.52	43,004.18
7363 -- Equipment Maintenance	35,953.67	63,336.10	67,455.03
7400 -- Medical, Dental and Lab	17,144.07	38,529.25	43,482.43
7430 -- Memberships	8,728.00	8,750.10	12,081.00
7450 -- Office Expense	26,910.22	32,825.98	20,183.18
7460 -- Professional & Special Service	249,115.44	239,172.41	213,022.33
7506 -- Administrative Expense (SBC)	140,370.00	0.00	0.00
7507 -- ADP Payroll Fees	6,289.68	6,095.78	6,056.72
7510 -- Contractual Services	31,076.72	31,273.45	34,888.96
7530 -- Publications & Legal Notices	1,272.96	2,373.88	5,174.46
7546 -- Administrative Expense	0.00	201,070.00	238,346.00
7580 -- Rents/Leases-Structure	3,706.10	3,662.94	3,716.88
7630 -- Small Tools & Instruments	7,252.27	10,895.36	16,272.70
7650 -- Special Departmental Expense	69,307.56	33,331.92	17,211.17
7671 -- Special Projects	7,952.51	8,510.44	5,978.54
7730 -- Transportation and Travel	10,782.22	20,917.28	25,353.13
7731 -- Gasoline-Oil-Fuel	39,373.24	42,355.87	30,432.46
7732 -- Training	54,210.90	73,258.46	61,333.07
7760 -- Utilities	38,196.36	37,587.91	40,746.33
Services and Supplies	1,034,781.29	1,229,045.24	1,420,980.35
Other Charges			
7860 -- Contrib To Other Agencies	0.00	25,000.00	0.00
Other Charges	0.00	25,000.00	0.00

# Financial Trend

As of: 5/31/2017  
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	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual	5/31/2017 Year-To-Date Actual
<b>Capital Assets</b>			
8300 -- Equipment	66,126.46	10,400.21	183,074.56
			20
<b>Capital Assets</b>	66,126.46	10,400.21	183,074.56
<b>Expenditures</b>	12,526,891.65	14,694,249.34	13,310,364.40
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Sources</b>			
5910 -- Oper Trf (In)-General Fund	800,000.00	2,459,473.00	0.00
5919 -- Sale Capital Assets-Prsnl Prop	380.00	32,214.00	0.00
<b>Other Financing Sources</b>	800,380.00	2,491,687.00	0.00
<b>Other Financing Uses</b>			
7901 -- Oper Trf (Out)	1,101,519.00	795,530.00	455,362.00
<b>Other Financing Uses</b>	1,101,519.00	795,530.00	455,362.00
<b>Other Financing Sources &amp; Uses</b>	-301,139.00	1,696,157.00	-455,362.00
<b>Changes to Fund Balances</b>			
<b>Decrease to Nonspendables</b>			
9605 -- Prepaids/Deposits	70,878.00	0.00	0.00
<b>Decrease to Nonspendables</b>	70,878.00	0.00	0.00
<b>Decrease to Restricted</b>			
9797 -- Unrealized Gains	0.00	2,865.52	17,772.21
<b>Decrease to Restricted</b>	0.00	2,865.52	17,772.21
<b>Increase to Nonspendables</b>			
9605 -- Prepaids/Deposits	3,258.00	0.00	0.00
<b>Increase to Nonspendables</b>	3,258.00	0.00	0.00

# Financial Trend

As of: 5/31/2017  
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	5/31/2015 Year-To-Date Actual	5/31/2016 Year-To-Date Actual	5/31/2017 Year-To-Date Actual
Increase to Restricted			
9797 -- Unrealized Gains	2,978.21	7,732.00	0.00
Increase to Restricted	2,978.21	7,732.00	0.00
Changes to Fund Balances	64,641.79	-4,866.48	17,772.21
Montecito Fire Protection Dist	2,200,821.12	3,442,507.54	3,627,776.14
Net Financial Impact	2,200,821.12	3,442,507.54	3,627,776.14



# Expenditure Trend

As of: 5/31/2017  
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	12/31/2016 Month-To-Date Actual	1/31/2017 Month-To-Date Actual	2/28/2017 Month-To-Date Actual	3/31/2017 Month-To-Date Actual	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	538,079.08	661,397.73	576,777.99	811,685.22	335,307.78	627,951.53
6300 -- Overtime	7,435.58	16,690.71	21,697.31	19,393.67	26,196.91	8,705.82
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	51,279.13	23,830.58	29,462.34	5,313.30	90,652.34	25,308.58
6400 -- Retirement Contribution	120,783.89	146,201.57	120,037.43	181,560.62	61,172.12	122,352.85
6550 -- FICA/Medicare	8,235.88	9,358.54	8,327.22	131,774.71	-114,287.24	9,284.42
6600 -- Health Insurance Contrib	136,215.45	142,554.11	141,108.84	143,557.84	143,239.83	143,818.84
6700 -- Unemployment Ins Contribution	33.56	5,002.26	620.93	110.07	0.56	68.31
6900 -- Workers Compensation	-7,723.03	-11,183.74	-4,463.44	-12,856.43	0.00	-9,328.85
<b>Total Salaries and Employee Benefits</b>	<b>854,339.54</b>	<b>993,851.76</b>	<b>893,568.62</b>	<b>1,280,539.00</b>	<b>542,282.30</b>	<b>928,161.50</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	1,147.02	0.00	711.62	38,151.81	15,871.30	1,048.00
7050 -- Communications	7,445.40	7,195.03	5,845.86	6,484.91	6,271.13	6,431.59
7060 -- Food	134.85	0.00	681.70	186.32	747.62	52.72
7070 -- Household Supplies	4,517.91	2,152.01	635.93	4,741.48	7,805.23	2,194.32
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	3,904.45	7,378.11	517.00	6,319.55	693.00	4,098.31
7200 -- Structure & Ground Maintenance	5,819.54	1,569.00	8,969.00	4,452.32	7,901.25	1,378.00
7205 -- Fire Defense Zone	28,400.00	14,668.19	19,927.48	16,070.21	39,281.96	85,305.71
7322 -- Consulting & Mgmt Fees	0.00	532.60	0.00	0.00	798.90	0.00
7324 -- Audit and Accounting Fees	0.00	11,073.75	0.00	0.00	3,400.75	797.00
7348 -- Instruments & Equip. < \$5000	11,953.43	1,065.60	5,296.44	14,200.55	110.15	7,843.38
7363 -- Equipment Maintenance	-3,268.04	5,531.46	2,902.82	4,060.57	15,447.02	2,537.71
7400 -- Medical, Dental and Lab	5,631.59	1,345.15	0.00	556.28	879.89	2,979.23
7430 -- Memberships	6,910.00	257.00	1,195.00	779.00	-100.00	350.00
7450 -- Office Expense	2,275.65	1,606.88	2,638.61	2,755.34	1,522.63	1,724.69

# Expenditure Trend

As of: 5/31/2017  
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	12/31/2016 Month-To-Date Actual	1/31/2017 Month-To-Date Actual	2/28/2017 Month-To-Date Actual	3/31/2017 Month-To-Date Actual	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual
7460 -- Professional & Special Service	21,860.00	8,613.50	19,226.63	26,485.00	47,072.75	22,341.70
7507 -- ADP Payroll Fees	544.52	490.23	266.25	1,238.90	473.51	503.21
7510 -- Contractual Services	4,786.43	1,734.90	156.64	18.94	2,583.93	136.88
7530 -- Publications & Legal Notices	1,465.00	0.00	70.40	0.00	687.50	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	238,346.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	938.52	0.00	938.52	0.00
7630 -- Small Tools & Instruments	734.40	649.00	0.00	422.63	1,513.38	3,148.36
7650 -- Special Departmental Expense	210.23	-117.25	114.10	2,432.60	1,211.40	0.00
7671 -- Special Projects	0.00	140.84	0.00	0.00	0.00	0.00
7730 -- Transportation and Travel	1,402.52	1,217.80	1,517.54	3,545.33	524.32	10,398.85
7731 -- Gasoline-Oil-Fuel	3,905.47	4,583.04	2,418.46	5,048.92	4,605.26	1,022.17
7732 -- Training	5,172.68	4,855.87	7,088.25	5,380.20	5,668.94	20,020.82
7760 -- Utilities	2,539.63	8,176.79	896.51	4,185.78	2,506.15	2,420.34
Total Services and Supplies	117,492.68	84,719.50	82,014.76	147,516.64	406,762.49	176,732.99
Capital Assets						
8300 -- Equipment	0.00	22,650.00	23,149.36	5,548.96	17,608.57	71,482.42
Total Capital Assets	0.00	22,650.00	23,149.36	5,548.96	17,608.57	71,482.42
Total Expenditures	971,832.22	1,101,221.26	998,732.74	1,433,604.60	966,653.36	1,176,376.91
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	49,294.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	49,294.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	49,294.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,021,126.22	1,101,221.26	998,732.74	1,433,604.60	966,653.36	1,176,376.91
Total Report	1,021,126.22	1,101,221.26	998,732.74	1,433,604.60	966,653.36	1,176,376.91



**PRICE, POSTEL & PARMA LLP**

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(805) 962-0011

TAX ID # 95-1782877

Montecito Fire Protection District  
 595 San Ysidro Road  
 Santa Barbara, CA 93108

May 9, 2017  
 File: 12611  
 Invoice #: 140073  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: General Matters	\$1,228.50
Our File Number: 12611-00000	
RE: Ordinances	\$2,819.50
Our File Number: 12611-00022	
RE: Board Mtgs	\$1,228.50
Our File Number: 12611-00061	

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Total Current Fees & Costs	\$5,276.50
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**SUMMARY OF CURRENT BILLING**

Current Fees	\$5,276.50
Current Disbursements	\$0.00
 Total Current Fees & Costs	 \$5,276.50

**SUMMARY OF PAST DUE BALANCES**

Previous Balance	\$5,833.00
Payments - Thank You	\$5,833.00
<b>TOTAL PAST DUE</b>	<b>\$0.00</b>
<b>TOTAL BALANCE DUE</b>	<b>\$5,276.50</b>



# Agenda Item #3



**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program**Monthly Account Report for the Period  
4/1/2017 to 4/30/2017Stephen Hickman  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 4/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 4/30/2017
OPEB	\$10,056,665.14	\$0.00	\$133,186.49	\$2,092.78	\$0.00	\$0.00	\$10,187,758.85
<b>Totals</b>	<b>\$10,056,665.14</b>	<b>\$0.00</b>	<b>\$133,186.49</b>	<b>\$2,092.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,187,758.85</b>

**Investment Selection**  
Balanced HighMark PLUS**Investment Objective**

The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

**Investment Return**

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
1.32%	3.89%	11.65%	5.43%	6.90%	-	1/19/2010

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 OPEB Trust Program Summary**

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
May 2016	8,351,877.88	-	66,595.80	3,358.79	8,415,114.89	0.80%
June 2016	8,415,114.89	823,478.00	12,223.83	3,430.12	9,247,386.60	0.15%
July 2016	9,247,386.60	-	281,630.04	5,568.98	9,523,447.66	3.05%
August 2016	9,523,447.66	-	45,572.47	1,984.05	9,567,036.08	0.48%
September 2016	9,567,036.08	-	42,304.49	5,846.57	9,603,494.00	0.44%
October 2016	9,603,494.00	-	(119,882.18)	2,000.73	9,481,611.09	-1.25%
November 2016	9,481,611.09	-	96,928.53	3,978.27	9,574,561.35	1.02%
December 2016	9,574,561.35	-	78,934.58	4,002.15	9,649,493.78	0.82%
January 2017	9,649,493.78	-	170,422.28	1,994.70	9,817,921.36	1.77%
February 2017	9,817,921.36	-	196,673.48	6,405.78	10,008,189.06	2.00%
March 2017	10,008,189.06	-	52,657.52	4,181.44	10,056,665.14	0.53%
April 2017	10,056,665.14	-	133,186.49	2,092.78	10,187,758.85	1.32%
<b>Total</b>		<b>823,478.00</b>	<b>1,057,247.33</b>	<b>44,844.36</b>		



# Agenda Item #4





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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection Finance Committee  
**Prepared by:** Chief Hickman and Araceli Gil, District Accountant  
**Date:** June 12, 2017  
**Topic:** Budget Amendment for Fiscal Year 2016-17

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### Summary

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Staff is requesting approval to amend the budget for fiscal year 2016-17, per Resolution 2017-03.

### Discussion

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The proposed amendment would establish appropriations of \$1,200,000, all revenue received from assisting with state and federal fire assignment revenues (line accounts 3750 and 4476).

Historically, the appropriations from the fire assignment revenue are used to fund overtime allocated to account 6301, Overtime – Reimbursable. As of May 31, 2017, the overtime expense (for fire assignments) is over budget by \$358,000, due to a busy fire season. Based on projections through June 30, Staff is confident that there are sufficient funds in the Salaries and Employee Benefits Object Level (FIN report attached) to cover the overtime expense through this fiscal year-end. Therefore, rather than allocating the funds to overtime, Staff recommends that the fire assignment revenue be allocated to contributions to the new PARS Pension Rate Stabilization Program to start prefunding the District's accrued pension liabilities, as discussed in last month's Board meetings.

Overall, the total increases in revenue and expenditures total the same amount, \$1,200,000, therefore, the net effect on the District's fund balance for this amendment will remain the same.

Please see the attached draft resolution and proposed amended budgets for more details.

### Conclusion

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Staff recommends that the Finance Committee make recommendation to the Board to approve Resolution 2017-03, Amending Final Budget for FY 2016-17.



**RESOLUTION NO. 2017-03****RESOLUTION OF THE GOVERNING BOARD  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2015-16**

WHEREAS, a final budget for the District for Fiscal Year 2016-17 was adopted by the Board on September 26, 2016; and

WHEREAS, the District has now received unanticipated, non-budgeted reimbursements for fire assignments, which are considered additional revenues rather than a reduction of expenditures; and

WHEREAS, the following account needs to be adjusted by the following amount to accommodate overtime:

<u>Fund 3650 – General Fund</u>	
Supplemental Retirement Contribution	\$ 1,200,000

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District hereby resolves as follows:

That the following revised budget be adopted for the Fiscal Year 2016-17:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 14,377,240
Services & Supplies	1,797,475
Capital Assets	403,100
Transfer to Pension Obligation Fund	456,000
Transfer to Capital Reserves Fund	352,000
Transfer to Land & Building Fund	834,000
	<u>\$ 18,219,815</u>
<u>Fund 3651 – Pension Obligation</u>	
Services & Supplies	\$ 455,902
<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 60,000
<u>Fund 3653 – Land &amp; Building</u>	
Capital Assets	\$ 200,000

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 16th day of June, 2017, by the following vote:

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  
FIRE ASSIGNMENTS BILLING DETAIL  
FY 2016-17**

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
River Complex, CA-SHF-002066	20156190	08/05/15	08/23/16	USFS	\$ 13,932.55	03/02/17	\$ 13,932.55
Sherpa Fire, CA-LPF-001643	2016-06R	06/15-06/27/16	08/31/16	USFS	1,343.45	09/23/16	1,343.45
Sand Fire, CA-ANF-003008 (932)	2016-07R	07/25-07/26/16	09/02/16	USFS	2,038.00	11/29/16	2,038.00
Clark Fire, CA-INF-001415	2016-08	08/06-08/10/16	09/02/16	USFS	9,861.32	12/06/16	9,861.32
Erskine Fire, CA-CND-001415	20160502	06/24-07/03/16	09/21/16	Cal-OES	6,283.00	11/22/16	6,283.00
Deer Fire, CA-KRN-024109	20160637	07/01-07/05/16	09/26/16	Cal-OES	38,705.18	11/22/16	38,705.18
Horseshoe Fire, CA-INF-001415	2016-09	08/06-08/10/16	09/02/16	USFS	10,655.23	12/07/16	10,655.23
Pine Fire, CA-LPF-001986	20160722	07/02-07/16/16	09/28/16	USFS	40,054.85	01/03/17	40,054.85
Sage Fire, CA-LAC-198015	20163058	07/09-07/12/16	01/21/17	Cal-OES	26,533.09	05/01/17	26,533.09
Sand Fire, CA-ANF-003008 (E-92)	20160982	07/24-07/25/16	10/25/16	Cal-OES	14,493.01		
Sand Fire, CA-ANF-003008	20161228	07/23-07/29/16	10/31/16	USFS	59,462.53	04/07/17	59,462.53
Soberanes Fire, CA-BEU-003422 (JB)	20162387	07/28-08/14/16	01/11/17	Cal-OES	24,213.87	03/22/17	24,213.87
Goose Fire, CA-FKU-010852	20161186	07/31-08/02/16	10/28/16	Cal-OES	23,759.88	12/12/16	23,759.88
Pilot Fire, CA-BDF-010205	20161296	08/07-08/13/16	11/02/16	USFS	115,396.76	02/27/17	115,396.76
Mineral Fire, CA-FKU-011358	20160891	08/11-08/15/16	10/19/16	Cal-OES	8,208.25	12/12/16	8,208.25
Chimney Fire, CA-SLU-008948	20161896	08/14-08/29/16	12/01/16	Cal-OES	356,902.01	01/23/17	356,902.01
Blue Cut Fire, CA-BDF-010468	20161632	08/16-08/18/16	11/15/16	USFS	16,772.92	03/22/17	16,772.92
Rey Fire, CA-LPF-002809 (STEN/921)	20163376-7	08/18-08/27/16	02/15/17	USFS	73,465.23		
Rey Fire, CA-LPF-002809	2016-12	08/18-08/21/16	09/30/16	USFS	50,348.46	12/27/16	50,348.46
Cedar Fire, SQF-002595 (921/932)	2016-13	08/17-09/08/16	09/30/16	USFS	48,584.33	02/16/17	48,584.33
Cedar Fire, SQF-002595	20162143	08/17-09/09/16	12/29/16	USFS	26,202.35		
Soberanes Fire, CA-BEU-003422	20162654	07/28-10/16/16	01/16/17	Cal-OES	340,124.13	05/01/17	340,124.13
Canyon Fire, CA-AFV-003193	20163142	09/17-09/21/16	01/22/17	USFS	69,405.13	04/27/17	69,405.13
Canyon Fire, CA-AFV-003193	2016-15	09/22-09/29/16	10/13/16	USFS	54,190.33	02/07/17	54,405.75
Soberanes Fire, CA-BEU-003422	2016-16	09/28-10/14/16	11/01/16	USFS	123,354.89	05/23/17	123,354.89
Loma Fire, CA-SCU-006912	20163005	09/28-10/05/16	01/21/17	Cal-OES	29,014.35	05/01/17	29,014.35
Jacobson Fire, CA-SQF-003384 (914)	2016-17	10/22-10/27/16	11/01/17	USFS	23,922.26	12/30/16	23,922.26
Jacobson Fire, CA-SQF-003384	20163096, 98	10/22-10/28/16	01/22/17	USFS	27,784.87	04/27/17	27,784.87
Elm Fire, CA-FKU, 006727		5/18-5/21/17		Cal-OES	23,476.47		
					<b>\$ 1,658,488.71</b>		

Account Reconciliation	Total Due	Budgeted Revenue	Unallocated Revenue
Acct 3750 - Cal-OES Revenue	891,713	325,000	566,713
Acct 4476 - USFS Revenue	766,775	130,000	636,775
<b>Total Revenue</b>	<b>1,658,489</b>	<b>455,000</b>	<b>1,203,489</b>

**MONTECITO FIRE PROTECTION DISTRICT**  
**Proposed Amended Budget**  
**Fiscal Year 2016-17**  
**June 16, 2017**

<b>FUND 3650 - GENERAL FUND</b>				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2016-17</u>	<u>Proposed Budget Amendment</u>	<u>Final Amended Budget</u>
<b>REVENUES</b>				
<b>Taxes</b>				
3010	Property Tax - Secured (4.68%)	15,056,760	-	15,056,760
3011	Property Tax - Unitary	131,405	-	131,405
3015	Property Tax - Escapes Secured	(28,480)	-	(28,480)
3020	Property Tax - Unsecured	649,510	-	649,510
3040	Property Tax - Prior Secured	29,655	-	29,655
3050	Property Tax - Prior Unsecured	18,065	-	18,065
3054	Supplemental Property Tax - Current	293,350	-	293,350
	<b>Total Taxes Revenue</b>	16,150,265	-	16,150,265
<b>Use of Money and Property</b>				
3380	Interest Income	22,835	-	22,835
3409	Rental Property Income	52,260	-	52,260
	<b>Total Use of Money and Property</b>	75,095	-	75,095
<b>Intergovernmental Revenue - State</b>				
3750	State-Emergency Assistance (Fire Asgmt)	325,000	565,000	890,000
4220	Homeowners Property Tax Relief	82,975	-	82,975
	<b>Total Intergovernmental Revenue - State</b>	407,975	565,000	972,975
<b>Intergovernmental Revenue - Federal</b>				
4476	Federal Emergency Assistance (Fire Asgmt)	130,000	635,000	765,000
	<b>Total Intergovernmental Revenue - Federal</b>	130,000	635,000	765,000
<b>Charges for Services</b>				
5105	Reimbursement for District Services	185,995	-	185,995
	<b>Total Charges for Services</b>	185,995	-	185,995
<b>Miscellaneous Revenue</b>				
5909	Other Miscellaneous Revenue	6,000	-	6,000
	<b>Total Miscellaneous Revenue</b>	6,000	-	6,000
	<b>TOTAL GENERAL FUND REVENUES</b>	16,955,330	1,200,000	18,155,330



**MONTECITO FIRE PROTECTION DISTRICT**  
**Proposed Amended Budget**  
**Fiscal Year 2016-17**  
**June 16, 2017**

<b>FUND 3650 - GENERAL FUND</b>				
<b>Account</b>	<b>Line Item Description</b>	<b>Final Budget FY 2016-17</b>	<b>Proposed Budget Amendment</b>	<b>Final Amended Budget</b>
<b>EXPENDITURES</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100	Regular Salaries	7,369,515	-	7,369,515
6300	Overtime	125,000	-	125,000
6301	Overtime - Reimbursable	455,000	-	455,000
6310	Overtime - Constant Staffing	750,000	-	750,000
6400	Retirement Contributions	2,203,417	-	2,203,417
6450	Supplemental Retirement Contribution	-	1,200,000	1,200,000
6550	FICA/Medicare	101,949	-	101,949
6600	Insurance Contributions	1,635,805	-	1,635,805
6700	Unemployment Insurance	11,555	-	11,555
6900	Workers Compensation Insurance	525,000	-	525,000
	<b>Total Salaries &amp; Employee Benefits</b>	<b>13,177,240</b>	<b>1,200,000</b>	<b>14,377,240</b>
<b>Services &amp; Supplies</b>				
7030	Clothing and PPE	102,950	-	102,950
7050	Communications	109,800	-	109,800
7060	Food	2,500	-	2,500
7070	Household Supplies	32,500	-	32,500
7090	Insurance: Liability/Auto/Prop.	31,000	-	31,000
7120	Equipment Maintenance	35,000	-	35,000
7200	Structure and Ground Maintenance	32,050	-	32,050
7205	Fire Defense Zone (Hazard Mitigation)	268,000	-	268,000
7322	Consulting and Management Fees	3,350	-	3,350
7324	Audit and Accounting Fees	23,250	-	23,250
7348	Instruments & Equip. < \$5,000	97,575	-	97,575
7363	Equipment Maintenance (Vehicles)	60,200	-	60,200
7400	Medical & First Aid Supplies	44,800	-	44,800
7430	Memberships	9,500	-	9,500
7450	Office Expense	27,500	-	27,500
7460	Professional and Special Services	311,750	-	311,750
7507	ADP Payroll Fees	7,500	-	7,500
7510	Contractual Services	57,000	-	57,000
7530	Publications & Legal Notices	3,000	-	3,000
7546	Administrative Tax Expense	200,000	-	200,000
7580	Rents & Leases (Gibraltar)	4,400	-	4,400
7630	Small Tools & Instruments	9,600	-	9,600
7650	Special District Expense	82,000	-	82,000
7671	Special Projects	18,500	-	18,500

**MONTECITO FIRE PROTECTION DISTRICT**  
**Proposed Amended Budget**  
**Fiscal Year 2016-17**  
**June 16, 2017**

<b>FUND 3650 - GENERAL FUND</b>				
<b>Account</b>	<b>Line Item Description</b>	<b>Final Budget FY 2016-17</b>	<b>Proposed Budget Amendment</b>	<b>Final Amended Budget</b>
7730	Transportation and Travel	25,000	-	25,000
7731	Gasoline/Oil/Fuel	63,000	-	63,000
7732	Training	87,750	-	87,750
7760	Utilities	48,000	-	48,000
	<b>Total Services &amp; Supplies</b>	<b>1,797,475</b>	<b>-</b>	<b>1,797,475</b>
<b>Capital Assets</b>				
8300	Equipment	403,100	-	403,100
	<b>Total Capital Assets</b>	<b>403,100</b>	<b>-</b>	<b>403,100</b>
	<b>TOTAL EXPENDITURES</b>	<b>15,377,815</b>	<b>1,200,000</b>	<b>16,577,815</b>
<b>OTHER FINANCING USES</b>				
7901	Transfer To Pension Obligation Fund (3651)	456,000	-	456,000
7901	Transfer To Capital Reserves Fund (3652)	352,000	-	352,000
7901	Transfer To Land & Building Fund (3653)	834,000	-	834,000
	<b>Total Other Financing Uses</b>	<b>1,642,000</b>	<b>-</b>	<b>1,642,000</b>
	<b>Net Financial Impact</b>	<b>(64,485)</b>	<b>-</b>	<b>(64,485)</b>

# Agenda Item #5



**RESOLUTION NO. 2017-04**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
IN THE MATTER OF THE ADOPTION OF THE  
PRELIMINARY BUDGET FOR THE  
FISCAL YEAR 2017-18**

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

WHEREAS, Section 13893 of the Health and Safety Code requires that the District Board publish a notice on or before June 30 of each year stating: (1) that it has adopted a preliminary budget which is available for inspection at a time and place within the District specified in the notice; and (2) the date, time and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, Section 13893 of the Health & Safety Code further provides that said notice shall be published in at least one newspaper of general circulation in the District, the first publication to be at least two weeks before the date of the meeting; and

WHEREAS, the Board of Directors met at a meeting on June 16, 2017, to consider the District's preliminary budget for fiscal year 2017-18 as described by and recommended for approval by the Fire Chief;

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

1. That the Board of Directors adopts the 2017-18 preliminary budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's meeting on June 16, 2017.

In summary, the preliminary budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 13,697,545
Services & Supplies	1,769,650
Capital Assets	464,200
Transfer to Pension Obligation	155,000
Transfer to Capital Outlay	460,000
Transfer to Land & Building	<u>860,000</u>
	\$ 17,406,395
<u>Fund 3651 – Pension Obligation</u>	
Services & Supplies	\$ 9,840
Other Financing Uses	<u>145,000</u>
	\$ 154,840
 <u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 512,000
 <u>Fund 3653 – Land &amp; Building</u>	
Capital Assets	\$ 200,000

Copies of the approved budget are on file with District records.

2. The adopted preliminary budget shall be available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

3. The Board of Directors will meet on September 25, 2017 at 2:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, to consider and adopt the final budget as required by law and any person may appear at that time and be heard regarding any item in the budget or regarding the addition of other items.

4. The Secretary is directed to cause to be published the notice attached to this resolution as Exhibit A in the *Santa Barbara News Press* in accordance with Health and Safety Code Section 13893 on or before June 30, 2017.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 16th day of June, 2017, by the following vote, to wit:

AYES:  
NAYS:  
ABSTAIN:  
ABSENT:

\_\_\_\_\_  
President of the Board of Directors  
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Directors  
MONTECITO FIRE PROTECTION DISTRICT

**EXHIBIT A****PUBLIC NOTICE**

Montecito Fire Protection District  
in the Matter of the Preliminary Budget for Fiscal Year 2017-18  
Health and Safety Code Section 13893

NOTICE IS HEREBY GIVEN that the preliminary budget of the Montecito Fire Protection District for fiscal year 2017-18 was adopted by the Board of Directors of said District on June 26, 2017, and is available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

NOTICE IS ALSO GIVEN that on September 25, 2017 at 2:00 p.m., the Board of Directors will meet at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, for the purpose of adopting the District's final budget at which time and place any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

This Notice shall be published in accordance with California Health & Safety Code Section 13893.

By order of the Board of Directors of the Montecito Fire Protection District, State of California, this 16th day of June, 2017.

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John Venable, Secretary





**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND			
Account	Line Item Description	Prelim. Budget FY 2017-18	Final Budget FY 2016-17
<b>REVENUES</b>			
<b>Taxes</b>			
3010	Property Tax - Secured (3.71%)	15,615,365	15,056,760
3011	Property Tax - Unitary	131,405	131,405
3015	Property Tax - Escapes Secured (3.71%)	(29,537)	(28,480)
3020	Property Tax - Unsecured	630,025	649,510
3040	Property Tax - Prior Secured (3.71%)	30,755	29,655
3050	Property Tax - Prior Unsecured	18,065	18,065
3054	Supplemental Property Tax - Current	278,683	293,350
	<b>Total Taxes Revenue</b>	<u>16,674,761</u>	<u>16,150,265</u>
<b>Use of Money and Property</b>			
3380	Interest Income	19,445	22,835
3409	Rental Property Income	52,260	52,260
	<b>Total Use of Money and Property</b>	<u>71,705</u>	<u>75,095</u>
<b>Intergovernmental Revenue - State</b>			
3750	State-Emergency Assistance (Fire Asgmt)	325,000	325,000
4220	Homeowners Property Tax Relief	82,975	82,975
	<b>Total Intergovernmental Revenue - State</b>	<u>407,975</u>	<u>407,975</u>
<b>Intergovernmental Revenue - Federal</b>			
4476	Federal Emergency Assistance (Fire Asgmt)	130,000	130,000
	<b>Total Intergovernmental Revenue - Federal</b>	<u>130,000</u>	<u>130,000</u>
<b>Charges for Services</b>			
5105	Reimbursement for District Services	190,315	185,995
	AMR First Response Payment	102,675	98,355
	CSFD Dispatch Services	87,640	87,640
	<b>Total Charges for Services</b>	<u>190,315</u>	<u>185,995</u>
<b>Miscellaneous Revenue</b>			
5909	Other Miscellaneous Revenue	7,500	6,000
	Westmont Payment	4,500	4,400
	Other	3,000	1,600
	<b>Total Miscellaneous Revenue</b>	<u>7,500</u>	<u>6,000</u>
	<b>TOTAL GENERAL FUND REVENUES</b>	<u>17,482,256</u>	<u>16,955,330</u>



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

<b>FUND 3650 - GENERAL FUND</b>			
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2017-18</u>	<u>Final Budget FY 2016-17</u>
<b>EXPENDITURES</b>			
<b>Salaries &amp; Employee Benefits</b>			
6100	Regular Salaries	7,554,420	7,369,515
	Salaries	7,353,370	7,018,465
	Auxiliary	20,000	20,000
	Directors fees	31,050	31,050
	Vacation Redemption Program	75,000	150,000
	Vacation Deferred Comp Program	75,000	150,000
6300	Overtime	125,000	125,000
6301	Overtime - Reimbursable	455,000	455,000
6310	Overtime - Constant Staffing	750,000	750,000
6400	Retirement Contributions	2,300,970	2,203,416
6550	FICA/Medicare	124,995	101,949
6600	Insurance Contributions	1,800,750	1,635,805
	Health Insurance	1,573,225	1,407,955
	Dental Insurance	179,820	179,490
	Vision Insurance	34,590	35,695
	Life Insurance	9,115	8,665
	Employee Assistance Program	1,500	1,500
	Flexible Spending Account Admin.	2,500	2,500
6700	Unemployment Insurance	11,410	11,555
6900	Workers Compensation Insurance	575,000	525,000
	<b>Total Salaries &amp; Employee Benefits</b>	<b>13,697,545</b>	<b>13,177,240</b>
<b>Services &amp; Supplies</b>			
7030	Clothing and PPE	47,000	102,950
	Operational	12,000	12,000
	Turnout sets	35,000	70,000
	Active shooter helmets/armor (14)	-	17,000
	Wildland helmets (30)	-	2,500
	SCBA tags	-	1,000
	Investigator uniform shirts/patches	-	450
7050	Communications	99,500	109,800
	Operational	96,000	96,000
	SB County IT Services	-	4,800
	Cell phone upgrades	3,500	3,500
	Phone system replacement	-	5,500
7060	Food	2,500	2,500



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND			
Account	Line Item Description	Prelim. Budget FY 2017-18	Final Budget FY 2016-17
7070	Household Supplies	31,000	32,500
	Operational	27,500	26,000
	Washer/dryer, Sta. 2	3,500	-
	Dining chairs repairs	-	2,600
	Gas outdoor grills (2)	-	3,500
	Dispatch dorm refrigerator	-	400
7090	Insurance: Liability/Auto/Prop.	31,000	31,000
7120	Equipment Maintenance	35,000	35,000
7200	Structure and Ground Maintenance	43,550	32,050
	Operational	26,550	26,550
	Rental property	5,500	5,500
	Dept. Ops. Center room upgrades	9,000	-
	TV monitors (3)	2,500	-
7205	Fire Defense Zone (Hazard Mitigation)	236,000	268,000
7322	Consulting and Management Fees	3,350	3,350
7324	Audit and Accounting Fees	25,000	23,250
7348	Instruments & Equip. < \$5,000	85,000	97,575
	Hose equipment and maintenance	6,000	6,000
	Mobile radios and chargers	4,450	5,775
	Rope rescue equipment maintenance	5,000	16,300
	MDCs for engines	20,000	34,000
	Multi-gas monitors (4)/calibration syst.	13,000	-
	King radios (8) and microphones (16)	15,300	-
	Drone and accessories	4,650	-
	Incident scene lights (3)	8,200	-
	Airbag lifts set	8,400	-
	TriTech CAD connectivity upgrades	-	22,000
	Digital camera (fire investigations)	-	1,000
	Wireless command headsets (4)	-	12,500
7363	Equipment Maintenance (Vehicles)	69,500	60,200
	Operational	63,000	58,000
	LED headlights for E91/E92	6,500	-
	Seats for E391 (2)	-	2,200
7400	Medical & First Aid Supplies	38,100	44,800
	Operational	30,000	28,250
	Fireline paramedic AEDs (2)	8,100	-
	Airway manikin	-	7,350
	Cardiac monitor modems	-	9,200
7430	Memberships	12,500	9,500
7450	Office Expense	27,500	27,500
	Operational	27,500	27,500



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND			
Account	Line Item Description	Prelim. Budget FY 2017-18	Final Budget FY 2016-17
7460	Professional and Special Services	328,200	311,750
	Operational	283,200	231,750
	Public Information/Annual Report	45,000	80,000
7507	ADP Payroll Fees	7,500	7,500
7510	Contractual Services	61,600	57,000
7530	Publications & Legal Notices	6,000	3,000
7546	Administrative Tax Expense	240,000	200,000
7580	Rents & Leases (Gibraltar)	4,500	4,400
7630	Small Tools & Instruments	20,100	9,600
	Operational	10,000	6,000
	HazMat team equipment	3,000	3,000
	Patrol 91/92 equipment	7,100	-
	Fire investigator helmet lights (4)	-	600
7650	Special District Expense	53,500	82,000
	Operational (permits, fees, other)	8,000	17,500
	LAFCO	13,000	13,000
	Election expenses (Directors)	-	9,000
	Promotion/new hire expenses	2,500	2,500
	HEARO Radio program	-	10,000
	Centennial Anniversary	30,000	30,000
7671	Special Projects	38,000	18,500
	Public Education materials	7,500	7,500
	Hazard abatement brochure	6,000	6,000
	Evacuation drill expenses	5,000	5,000
	Neighborhood chipping flyer	4,500	-
	Fire prevention publication	15,000	-
7730	Transportation and Travel	25,000	25,000
7731	Gasoline/Oil/Fuel	63,000	63,000
7732	Training	87,750	87,750
	Operational	85,000	85,000
	Paramedic training	2,750	2,750
7760	Utilities	48,000	48,000
	Operational	43,000	43,000
	Rental housing utilities	5,000	5,000
	<b>Total Services &amp; Supplies</b>	<b>1,769,650</b>	<b>1,797,475</b>





**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND			
Account	Line Item Description	Prelim. Budget FY 2017-18	Final Budget FY 2016-17
<b>Capital Assets</b>			
8300	Equipment	464,200	403,100
	Facility repairs/replace: roof, carpet, Dispatch A/C, concrete	277,000	-
	Dispatch radio analog circuits	50,000	-
	Rental property upgrades	50,000	-
	Voice logging recorder equipment	29,000	-
	Portable weather station (RAWS)	20,000	-
	Commercial grade treadmills (2)	17,000	-
	Dept. Ops. Center lights upgrade	15,000	-
	Forcible entry training equipment	6,200	-
	Dispatch radio system	-	190,000
	VHF/UHF portable radios	-	16,600
	Wet barrel hydrants replacement	-	30,000
	Dept. Ops. Center tech. upgrade	-	50,000
	LifePak cardiac monitor	-	33,000
	Auto extrication tools	-	83,500
	<b>Total Capital Assets</b>	<u>464,200</u>	<u>403,100</u>
	<b>TOTAL EXPENDITURES</b>	<u>15,931,395</u>	<u>15,377,815</u>
<b>OTHER FINANCING USES</b>			
7901	Transfer To Pension Obligation Fund (3651)	155,000	456,000
7901	Transfer To Capital Reserves Fund (3652)	460,000	352,000
7901	Transfer To Land & Building Fund (3653)	860,000	834,000
	<b>Total Other Financing Uses</b>	<u>1,475,000</u>	<u>1,642,000</u>
	<b>Other Financing Sources &amp; Uses</b>	<u>1,475,000</u>	<u>1,642,000</u>
	<b>Net Financial Impact</b>	<u>75,861</u>	<u>(64,485)</u>
<b>Fund 3650 Fund Balance Detail</b>			
	Reserves: Catastrophic (a/o 6/30/17)	2,243,000	
	Reserves: Economic Uncertainties (a/o 6/30/17)	3,430,000	
	Fund Balance - Unrestricted Residual (Estimate)	810,000	
	Net Financial Impact (Unrestricted Residual)	<u>75,861</u>	
	Projected Ending Fund Balance at 6/30/2018	6,558,861	



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

FUND 3651 - PENSION OBLIGATION FUND				
Account	Line Item Description	Prelim. Budget FY 2017-18	Final Budget FY 2016-17	Increase/ (Decrease)
<b>REVENUES</b>				
Financing Sources				
5910	Transfer from General Fund (3650)	155,000	456,000	(301,000)
	<b>TOTAL FUND REVENUES</b>	<b>155,000</b>	<b>456,000</b>	<b>(301,000)</b>
<b>EXPENDITURES</b>				
Services & Supplies				
7460	Administration Fee	3,500	3,500	-
7830	Interest Expense	6,340	17,402	(11,062)
	<b>Total Services &amp; Supplies</b>	<b>9,840</b>	<b>20,902</b>	<b>(11,062)</b>
<b>OTHER FINANCING USES</b>				
7910	Long Term Debt Principal Repayment	145,000	435,000	(290,000)
	<b>Other Financing Uses</b>	<b>145,000</b>	<b>435,000</b>	<b>(290,000)</b>
	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>154,840</b>	<b>455,902</b>	<b>(301,062)</b>
	<b>Net Financial Impact</b>	<b>160</b>	<b>98</b>	
<b>Fund 3651 Equity</b>				
	Beginning Fund Balance at 7/1/2017	279		
	Net Financial Impact	160		
	Projected Ending Fund Balance at 6/30/2018	439		



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

<b>FUND 3652 - CAPITAL RESERVES FUND</b>				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2017-18</u>	<u>Final Budget FY 2016-17</u>	<u>Increase/ (Decrease)</u>
<b>REVENUES</b>				
<b>Use of Money and Property</b>				
3380	Interest Income	10,000	10,000	-
	<b>Total Use of Money and Property</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Financing Sources</b>				
5910	Transfer from General Fund (3650)	460,000	352,000	108,000
	<b>Total Financing Sources</b>	<b>460,000</b>	<b>352,000</b>	<b>108,000</b>
	<b>TOTAL FUND REVENUES</b>	<b>470,000</b>	<b>362,000</b>	<b>108,000</b>
<b>EXPENDITURES</b>				
<b>Capital Assets</b>				
8300	Apparatus (Engine 391 - Type 3)	432,000	-	-
	Vehicle (Battalion Chief 915)	80,000	60,000	-
	<b>Total Capital Assets</b>	<b>512,000</b>	<b>60,000</b>	<b>452,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>512,000</b>	<b>60,000</b>	<b>452,000</b>
	<b>Net Financial Impact</b>	<b>(42,000)</b>	<b>302,000</b>	
<b>Fund 3652 Equity</b>				
	Beginning Fund Balance at 7/1/2017	2,646,649		
	Net Financial Impact	(42,000)		
	Projected Ending Fund Balance at 6/30/2017	2,604,649		



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2017-18**

FUND 3653 - LAND AND BUILDING FUND				
Account	Line Item Description	Prelim. Budget FY 2017-18	Final Budget FY 2016-17	Increase/ (Decrease)
<b>REVENUES</b>				
Use of Money and Property				
3380	Interest Income	15,000	15,000	-
	Total Use of Money and Property	15,000	15,000	-
Financing Sources				
5910	Transfer from General Fund (3650)	860,000	834,000	26,000
	Total Financing Sources	860,000	834,000	26,000
	<b>TOTAL FUND REVENUES</b>	<b>875,000</b>	<b>849,000</b>	<b>26,000</b>
<b>EXPENDITURES</b>				
Capital Assets				
8100	Land	200,000	200,000	-
	Total Capital Assets	200,000	200,000	-
	<b>TOTAL EXPENDITURES</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
	Net Financial Impact	675,000	649,000	26,000
<b>Fund 3653 Equity</b>				
	Est. Beginning Fund Balance at 7/1/2017	5,143,580		
	Net Financial Impact	675,000		
	Projected Ending Fund Balance at 6/30/2018	5,818,580		





# Agenda Item #6



**Circular Letter No. 200-056-11 Enclosure****PUBLICLY AVAILABLE PAY SCHEDULE AND WRITTEN LABOR POLICY OR AGREEMENT REGULATIONS**

California Code of Regulations, title 2, §§ 570.5 and 571

Title 2. Administration  
 Division 1. Administrative Personnel  
 Chapter 2. Board of Administration of Public Employees' Retirement System  
 Subchapter 1. Employees' Retirement System Regulations  
 Article 4. Contracts

**ADD 2 CCR § 570.5**

§ 570.5. Requirement for a Publicly Available Pay Schedule.

(a) For purposes of determining the amount of "compensation earnable" pursuant to Government Code Sections 20630, 20636, and 20636.1, payrate shall be limited to the amount listed on a pay schedule that meets all of the following requirements:

- (1) Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- (2) Identifies the position title for every employee position;
- (3) Shows the payrate for each identified position, which may be stated as a single amount or as multiple amounts within a range;
- (4) Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- (5) Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- (6) Indicates an effective date and date of any revisions;
- (7) Is retained by the employer and available for public inspection for not less than five years; and
- (8) Does not reference another document in lieu of disclosing the payrate.

(b) Whenever an employer fails to meet the requirements of subdivision (a) above, the Board, in its sole discretion, may determine an amount that will be considered to be payrate, taking into consideration all information it deems relevant including, but not limited to, the following:

- (1) Documents approved by the employer's governing body in accordance with requirements of public meetings laws and maintained by the employer;
- (2) Last payrate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue;
- (3) Last payrate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position;
- (4) Last payrate for the member in a position that was held by the member and that is listed on a pay schedule that conforms with the requirements of subdivision (a) of a former CalPERS employer.

NOTE: Authority cited: Sections 20120 and 20121, Government Code. Reference: Sections 20630, 20636 and 20636.1, Government Code.

**AMEND §571(b)**

## § 571. Definition of Special Compensation.

(a) – (No changes).

(b) The Board has determined that all items of special compensation listed in subsection (a) are:

(1) Contained in a written labor policy or agreement as defined at Government Code section 20049, provided that the document:

(A) Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;

(B) Indicates the conditions for payment of the item of special compensation, including, but not limited to, eligibility for, and amount of, the special compensation;

(C) Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;

(D) Indicates an effective date and date of any revisions;

(E) Is retained by the employer and available for public inspection for not less than five years; and

(F) Does not reference another document in lieu of disclosing the item of special compensation;

(2) Available to all members in the group or class;

(3) Part of normally required duties;

(4) Performed during normal hours of employment;

(5) Paid periodically as earned;

(6) Historically consistent with prior payments for the job classification;

(7) Not paid exclusively in the final compensation period;

(8) Not final settlement pay; and

(9) Not creating an unfunded liability over and above PERS' actuarial assumptions.

(c) – (No changes).

(d) – (No changes).

NOTE: Authority cited: Sections 20636(c)(6), 20636.1(c)(6), 20120 and 20121, Government Code; Calif. Const. Art. XVI, Section 17. Reference: Sections 20630, 20636, 20636.1 and 20691, Government Code.

Research Note: - (No changes).

**MONTECITO FIRE PROTECTION DISTRICT**  
**Publicly Available Pay Schedule**  
**Effective July 1, 2017**

**MONTHLY SALARY BASE RATES:**

<b>Rank/Title</b>	<b>Start</b>	<b>6 mo.</b>	<b>12 mo.</b>	<b>24 mo.</b>	<b>36 mo.</b>
Fire Chief	20,206				
Division Chief of Operations	16,050	18,101			
Battalion Chief/Fire Marshal	14,636	16,233			
Battalion Chief	13,306	14,757			
Captain/Asst. Fire Marshal	12,128	12,705			
Captain	10,787	11,549			
Wildland Specialist	10,537	11,034			
Engineer/Inspector	10,537	11,034			
Engineer	9,377	10,033			
Firefighter/Paramedic	7,608	8,359	9,114	9,945	
Firefighter	6,849	7,521	8,207	8,952	
Dispatcher	7,133	7,422	7,629		
Communications Coordinator	10,156	10,665	11,197		
Accountant	9,323	9,794	10,286	10,802	11,342
Administrative Assistant	8,799	9,241	9,701	10,188	10,700
Mechanic	7,550	8,214	8,882		

**PART-TIME HOURLY BASE RATE:**

<b>Rank/Title</b>	<b>Start</b>	<b>6 mo.</b>	<b>12 mo.</b>	<b>24 mo.</b>	<b>36 mo.</b>
Wildland Specialist	48.77	54.51			

**SPECIAL COMPENSATION:**

**Longevity Incentives:** Special compensation pay is calculated using the employee's base rate.

<b>Years of Service</b>	<b>Rate</b>
3 to 5	3.0 %
6 to 8	6.0 %
9 to 11	9.0 %
12 to 14	12.0 %
15 to 17	15.0 %
18 to 20	18.0 %
21 to 23	21.0 %
24+	24.0 %

**Dispatch Cadre Members:** Special compensation pay 5% of top step of the Firefighter classification base salary.

Current incentive rate: \$ 447.60 per month

**EMT/AED Certification Incentive:** 5.35% Special compensation pay is calculated using the employee's base rate and longevity incentive.

**FLSA Earnings:** Safety employees working a 24-hour shift schedule receive FLSA compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA compensation calculated weekly for hours worked in excess of a 40-hour workweek.