

MONTECITO FIRE PROTECTION DISTRICT  
 AGENDA FOR THE SPECIAL FINANCE COMMITTEE MEETING  
**September 15, 2014 at 11:30 a.m.**

NOTICE IS HEREBY GIVEN that pursuant to the provisions of Section 54956 of the Government Code, a Special Meeting of the Finance Committee of the Montecito Fire Protection District is hereby called for the 15<sup>th</sup> day of September, 2014 at 11:30 a.m.


Said meeting will be held at  
 Montecito Fire District Headquarters,  
 595 San Ysidro Road.

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 August 2014 financial statements.
3. Review PARS statement.
4. Review recommendations from Capitol PFG and provide direction for establishing a reserve policy.
5. Review and make recommendation for approval of Annual Employee Reimbursement Disclosure report.
6. Review and make recommendation for approval of Resolution 2014-10 adopting FY 2014-15 Final Budget.
7. Review and make recommendation for approval Resolution 2014-11 Establishing Appropriation Limits for the 2013-2014 Fiscal Year.
8. Fire Chief's Report.
9. Requests for items to be included for the next Finance Committee Meeting.
10. Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 10, 2014.

MONTECITO FIRE PROTECTION DISTRICT

  
 John Venable, Board President

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 in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.

NOTES FOR THE FINANCE COMMITTEE MEETING OF THE  
MONTECITO FIRE PROTECTION DISTRICT

Held at Fire District Headquarters, 595 San Ysidro Road, August 18, 2014, at 11:00 a.m.

The meeting was called to order by Director Venable at 11:00 a.m.

**Present:** Director Venable and Director Sinsler. Chief Hickman was also present.

- 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.**

Mr. Owens congratulated John Venable and Peter van Duinwyk for their election to the Board.

- 2. Review and make recommendation for approval of July 2014 financial statements.**

After Ms. Gil provided explanations to specific questions, the Committee agreed to recommend approval of July 2014 financial statements.

- 3. Review and make recommendation for approval of FY 2014/15 Final Budget.**

Chief Hickman explained that the preliminary budget addressed only mission critical purchases, and the final budget takes other District needs into account once actual revenues can be considered. The proposed FY 2014/15 Final Budget is based on an estimated increase of 4.41% increase in revenues.

After a review of proposed budgeted items and unfunded liability contributions, the Committee agreed to recommend approval of the proposed FY 2014/15 Final Budget.

- 4. Review PARS statement.**

The Committee took no action.

- 5. Fire Chief's Report.**

Chief Hickman reported on Travis Ederer's promotion to Battalion Chief; mutual aid responses out of the area; reviewed the process of ordering resources; the pre-delivery inspection of Type 6 engine; Santa Barbara County Fire's partnership with Flame Sniffer; and drone usage for fire surveillance and their potential problems when used by the private sector during an incident.

- 6. Requests for items to be included for the next Finance Committee Meeting.**

Review status of reserve and contingency funds.

The meeting was adjourned at 12:15 pm.

# Agenda

## Item #2



# Balance Sheet

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2014
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	4,021,476.42	155,105.98	2,768,409.08	1,408,173.32
0115 -- Treasury FMV Adjustment	-2,052.63	0.00	0.00	-2,052.63
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	17,597.94	0.00	0.00	17,597.94
0230 -- Accounts Receivable	115,847.81	0.00	3,451.81	112,396.00
0240 -- Interest Receivable	7,743.87	0.00	7,743.87	0.00
0550 -- Deposits with Others	67,620.00	3,258.00	0.00	70,878.00
<b>Total Assets</b>	<b>4,228,733.41</b>	<b>158,363.98</b>	<b>2,779,604.76</b>	<b>1,607,492.63</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	1,002,019.11	1,002,019.11	0.00
1015 -- EFT Payable	0.00	112,124.75	113,440.82	1,316.07
1210 -- Accounts Payable	134,045.11	1,115,409.93	981,364.82	0.00
1240 -- Accrued Expenses	278,335.41	278,335.41	0.00	0.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	3,485.01	3,485.01	0.00
<b>Total Liabilities</b>	<b>415,380.52</b>	<b>2,511,374.21</b>	<b>2,100,309.76</b>	<b>4,316.07</b>
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	67,620.00	0.00	3,258.00	70,878.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	2,545,232.89	2,898,782.62	685,348.29	331,798.56
<b>Total Equity</b>	<b>3,813,352.89</b>	<b>2,898,782.62</b>	<b>688,606.29</b>	<b>1,603,176.56</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>4,228,733.41</b>	<b>5,410,156.83</b>	<b>2,788,916.05</b>	<b>1,607,492.63</b>

# Balance Sheet

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654  
Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2014
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	347.22	379,313.36	379,498.71	161.87
0115 -- Treasury FMV Adjustment	-0.18	0.00	0.00	-0.18
0240 -- Interest Receivable	0.36	0.00	0.36	0.00
<b>Total Assets</b>	<b>347.40</b>	<b>379,313.36</b>	<b>379,499.07</b>	<b>161.69</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,190.00	2,190.00	0.00
1015 -- EFT Payable	0.00	377,308.71	377,308.71	0.00
1210 -- Accounts Payable	0.00	379,498.71	379,498.71	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>758,997.42</b>	<b>758,997.42</b>	<b>0.00</b>
<b>Equity</b>				
2140 -- Fund Balance-Assigned	347.40	0.00	0.00	347.40
2200 -- Fund Balance-Residual	0.00	379,498.71	379,313.00	-185.71
<b>Total Equity</b>	<b>347.40</b>	<b>379,498.71</b>	<b>379,313.00</b>	<b>161.69</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>347.40</b>	<b>1,138,496.13</b>	<b>1,138,310.42</b>	<b>161.69</b>

# Balance Sheet

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2014
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,070,998.04	21,831.27	0.00	2,092,829.31
0115 -- Treasury FMV Adjustment	-1,057.07	0.00	0.00	-1,057.07
0240 -- Interest Receivable	1,981.27	0.00	1,981.27	0.00
0550 -- Deposits with Others	154,933.00	0.00	0.00	154,933.00
<b>Total Assets</b>	<b>2,226,855.24</b>	<b>21,831.27</b>	<b>1,981.27</b>	<b>2,246,705.24</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1730 -- Unidentified Deposits	0.00	19,850.00	19,850.00	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>19,850.00</b>	<b>19,850.00</b>	<b>0.00</b>
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	154,933.00	0.00	0.00	154,933.00
2140 -- Fund Balance-Assigned	2,071,922.24	0.00	0.00	2,071,922.24
2200 -- Fund Balance-Residual	0.00	0.00	19,850.00	19,850.00
<b>Total Equity</b>	<b>2,226,855.24</b>	<b>0.00</b>	<b>19,850.00</b>	<b>2,246,705.24</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>2,226,855.24</b>	<b>19,850.00</b>	<b>39,700.00</b>	<b>2,246,705.24</b>

# Balance Sheet

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654  
Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2014
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,858,749.96	5,688.06	0.00	7,864,438.02
0115 -- Treasury FMV Adjustment	-4,011.24	0.00	0.00	-4,011.24
0240 -- Interest Receivable	5,688.06	0.00	5,688.06	0.00
<b>Total Assets</b>	<b>7,860,426.78</b>	<b>5,688.06</b>	<b>5,688.06</b>	<b>7,860,426.78</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Equity</b>				
2140 -- Fund Balance-Assigned	7,860,426.78	0.00	0.00	7,860,426.78
<b>Total Equity</b>	<b>7,860,426.78</b>	<b>0.00</b>	<b>0.00</b>	<b>7,860,426.78</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>				
	<b>7,860,426.78</b>	<b>0.00</b>	<b>0.00</b>	<b>7,860,426.78</b>



# Balance Sheet

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654  
Layout Options: Summarized By = Fund; Page Break At = Fund

## Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	9,519.66	9.88	0.00	9,529.54
0115 -- Treasury FMV Adjustment	-4.86	0.00	0.00	-4.86
0240 -- Interest Receivable	9.88	0.00	9.88	0.00
<b>Total Assets</b>	<b>9,524.68</b>	<b>9.88</b>	<b>9.88</b>	<b>9,524.68</b>
Total Assets & Other Debits				
<b>Total Assets &amp; Other Debits</b>	<b>9,524.68</b>	<b>9.88</b>	<b>9.88</b>	<b>9,524.68</b>
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	9,524.68	0.00	0.00	9,524.68
<b>Total Equity</b>	<b>9,524.68</b>	<b>0.00</b>	<b>0.00</b>	<b>9,524.68</b>
Total Liabilities, Equity & Other Credits				
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>9,524.68</b>	<b>0.00</b>	<b>0.00</b>	<b>9,524.68</b>

# Financial Status

As of: 8/31/2014 (17% Elapsed)  
Accounting Period: CLOSED

Budgeted figures (in the first column) are not available in the FIN system until the final budget is approved in the September Board meeting.

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	8/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3040 -- Property Tax-Prior Secured	0.00	-102.20	-102.20	--
3054 -- Supplemental Pty Tax-Current	0.00	16,261.83	16,261.83	--
3056 -- Supplemental Pty Tax-Prior	0.00	-2,580.20	-2,580.20	--
	0.00	13,579.43	13,579.43	--
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	0.00	33.20	33.20	--
	0.00	33.20	33.20	--
<b>Miscellaneous Revenue</b>				
	0.00	13,612.63	13,612.63	--
<b>Revenues</b>				
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	0.00	762,741.78	-762,741.78	--
6300 -- Overtime	0.00	196,606.47	-196,606.47	--
6400 -- Retirement Contribution	0.00	225,480.12	-225,480.12	--
6550 -- FICA/Medicare	0.00	13,235.66	-13,235.66	--
6600 -- Health Insurance Contrib	0.00	293,227.69	-293,227.69	--
6700 -- Unemployment Ins Contribution	0.00	27.98	-27.98	--
6900 -- Workers Compensation	0.00	208,951.08	-208,951.08	--
	0.00	1,700,270.78	-1,700,270.78	--
<b>Salaries and Employee Benefits</b>				
<b>Services and Supplies</b>				
7050 -- Communications	0.00	16,321.49	-16,321.49	--
7070 -- Household Expense	0.00	2,417.32	-2,417.32	--
7090 -- Insurance	0.00	29,302.00	-29,302.00	--
7120 -- Maintenance - Equipment	0.00	4,468.54	-4,468.54	--
7200 -- MTC-Struct/Impr & Grounds	0.00	1,261.00	-1,261.00	--

# Financial Status

As of: 8/31/2014 (17% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	8/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
7324 -- Audit and Accounting Fees	0.00	3,648.00	-3,648.00	--
7363 -- Equipment Maintenance	0.00	1,040.93	-1,040.93	--
7400 -- Medical, Dental and Lab	0.00	1,776.96	-1,776.96	--
7430 -- Memberships	0.00	1,290.00	-1,290.00	--
7450 -- Office Expense	0.00	4,268.80	-4,268.80	--
7460 -- Professional & Special Service	0.00	20,142.47	-20,142.47	--
7507 -- ADP Payroll Fees	0.00	1,231.55	-1,231.55	--
7510 -- Contractual Services	0.00	24,499.02	-24,499.02	--
7530 -- Publications & Legal Notices	0.00	1,107.60	-1,107.60	--
7580 -- Rents/Leases-Structure	0.00	825.00	-825.00	--
7630 -- Small Tools & Instruments	0.00	184.63	-184.63	--
7650 -- Special Departmental Expense	0.00	122.65	-122.65	--
7671 -- Special Projects	0.00	1,473.28	-1,473.28	--
7730 -- Transportation and Travel	0.00	343.05	-343.05	--
7731 -- Gasoline-Oil-Fuel	0.00	3,504.92	-3,504.92	--
7732 -- Training and Travel	0.00	1,350.50	-1,350.50	--
7760 -- Utilities	0.00	5,764.03	-5,764.03	--
Services and Supplies	0.00	126,343.74	-126,343.74	--
Capital Assets				
8300 -- Equipment	0.00	17,861.44	-17,861.44	--
Capital Assets	0.00	17,861.44	-17,861.44	--
Expenditures	0.00	1,844,475.96	-1,844,475.96	--
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	0.00	379,313.00	-379,313.00	--
Other Financing Uses	0.00	379,313.00	-379,313.00	--

# Financial Status

As of: 8/31/2014 (17% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	8/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Other Financing Sources & Uses	0.00	-379,313.00	-379,313.00	--
Changes to Fund Balances				
Increase to Nonspendables	0.00	3,258.00	-3,258.00	--
9605 -- Prepaids/Deposits	0.00	3,258.00	-3,258.00	--
Increase to Nonspendables	0.00	-3,258.00	-3,258.00	--
Changes to Fund Balances	0.00	-2,213,434.33	-2,213,434.33	--
Montecito Fire Protection Dist	0.00	-2,213,434.33	-2,213,434.33	--

# Financial Status

As of: 8/31/2014 (17% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	8/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	0.00	2,190.00	-2,190.00	--
<b>Services and Supplies</b>	0.00	2,190.00	-2,190.00	--
<b>Other Charges</b>				
7830 -- Interest Expense	0.00	45,313.00	-45,313.00	--
<b>Other Charges</b>	0.00	45,313.00	-45,313.00	--
<b>Expenditures</b>	0.00	47,503.00	-47,503.00	--
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	0.00	379,313.00	379,313.00	--
<b>Other Financing Sources</b>	0.00	379,313.00	379,313.00	--
<b>Other Financing Uses</b>				
7910 -- Long Term Debt Princ Repayment	0.00	331,995.71	-331,995.71	--
<b>Other Financing Uses</b>	0.00	331,995.71	-331,995.71	--
<b>Other Financing Sources &amp; Uses</b>	0.00	47,317.29	47,317.29	--
<b>Montecito Fire Pension Oblig</b>	0.00	-185.71	-185.71	--

# Financial Status

As of: 8/31/2014 (17% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	8/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Sources				
5919 -- Sale Capital Assets-Prsnl Prop	0.00	19,850.00	19,850.00	--
Other Financing Sources	0.00	19,850.00	19,850.00	--
Other Financing Sources & Uses	0.00	19,850.00	19,850.00	--
Montecito Fire Cap Outlay Res	0.00	19,850.00	19,850.00	--
Net Financial Impact	0.00	-2,193,770.04	-2,193,770.04	--

# Expenditure Transactions

From 8/1/2014 to 8/31/2014

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
CLM - 0296599	8/1/2014		Employer & employee contributions, 8/1/14	19,574.00	356600	MASSMUTUAL
CLM - 0297340	8/1/2014		Survivor benefit & employee contribution, 8/1/14	12,238.70	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0010851	8/1/2014		Montecito Fire Payroll, 8/1/14	255,769.49	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0105396	8/1/2014		Overtime adjustment, 8/1/14	-30,696.37		
CLM - 0297372	8/11/2014		Employee paid insurance, July	1,501.22	244645	AFLAC
CLM - 0298768	8/18/2014		Health Benefits, September	1,912.27	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0298862	8/18/2014		Survivor benefit & employee contribution, 8/18/14	12,504.05	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0298864	8/18/2014		Employer & employee contributions, 8/18/14	19,574.00	356600	MASSMUTUAL
EFC - 0010952	8/18/2014		Montecito Fire Payroll, 8/8/14	369,153.36	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0106130	8/18/2014		Overtime adjustment, 8/8/14	-144,959.46		
CLM - 0298863	8/19/2014		Dues & insurance, 8/18/14	7,258.00	556913	Montecito Firemens Assoc
Total Regular Salaries				523,829.26		
Line Item Account 6300 -- Overtime						
JE - 0105396	8/1/2014		Overtime adjustment, 8/1/14	30,696.37		
JE - 0106130	8/18/2014		Overtime adjustment, 8/18/14	144,959.46		
Total Overtime				175,655.83		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0297340	8/1/2014		Retirement contributions, 8/1/14	74,146.89	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0298862	8/18/2014		Retirement contributions, 7/18/14	75,870.77	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Retirement Contribution				150,017.66		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0010851	8/1/2014		Montecito Fire Payroll, 8/1/14	3,909.47	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS

# Expenditure Transactions

From 8/1/2014 to 8/31/2014

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
EFC - 0010952	8/18/2014		Montecito Fire Payroll, 8/8/14	5,598.78	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0296604	8/1/2014		Dental insurance, August	13,372.50	711633	DELTA DENTAL
MIC - 0056890	8/1/2014		Vision insurance - active, August	1,501.44	855111	Vision Service Plan-CA
MIC - 0056890	8/1/2014		Vision insurance - retirees, August	1,142.40	855111	Vision Service Plan-CA
CLM - 0298768	8/18/2014		Health Benefits, September	89,332.37	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0298865	8/18/2014		Life Insurance, September	665.04	007069	LINCOLN NATIONAL LIFE INS
Total Health Insurance Contrib				106,013.75		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0010851	8/1/2014		Montecito Fire Payroll, 8/1/14	27.98	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0010952	8/18/2014		Montecito Fire Payroll, 8/8/14	0.00	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				27.98		
Line Item Account 6900 -- Workers Compensation						
CLM - 0296600	8/1/2014		Worker's comp insurance, August	59,065.17	051689	STATE COMPENSATION INSURANCE FUND
JE - 0105407	8/1/2014		SCIF deposit premium increase, FY 14-15	-3,258.00		
CLM - 0300511	8/29/2014		Worker's comp insurance, Sept.	59,065.17	051689	STATE COMPENSATION INSURANCE FUND
Total Workers Compensation				114,872.34		
Line Item Account 7050 -- Communications						
JE - 0105735	8/7/2014		Billing for IT Services FY 14-15 Montecito Fire	3,800.00		
MIC - 0057088	8/8/2014		805-181-0808	43.91	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-565-3651	386.55	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-565-9618	53.11	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-969-0318	55.44	308867	VERIZON CALIFORNIA



# Expenditure Transactions

From 8/1/2014 to 8/31/2014

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0057088	8/8/2014		805-969-7762	691.59	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-RT0-0176	43.91	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-RT0-2320	43.91	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-RT5-5839	133.44	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-RT7-4343	43.91	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-RT7-4365	43.91	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-RTO-6142	106.70	308867	VERIZON CALIFORNIA
MIC - 0057088	8/8/2014		805-UH0-4248	634.83	308867	VERIZON CALIFORNIA
CLM - 0297344	8/11/2014		G. Ventura Reimb: iPhone 5s replacement	149.99	751231	GERI SIMMONS VENTURA
CLM - 0297371	8/11/2014		E92 Sim card for MDC, July	37.99	009266	SPRINT
CLM - 0298791	8/19/2014		CAD connectivity & Internet	2,669.59	776537	COX COMMUNICATIONS
CLM - 0298798	8/19/2014		Satellite phone charges	152.67	005120	SATCOM GLOBAL INC
CLM - 0300507	8/29/2014		Wireless service, August	994.61	297454	VERIZON WIRELESS
CLM - 0300507	8/29/2014		Cell phone, T. Ederer	176.28	297454	VERIZON WIRELESS
			Total Communications	10,262.34		
Line Item Account 7070 -- Household Expense						
MIC - 0056493	8/1/2014		Refuse disposal, Sta. 1	358.46	509950	Marborg Industries
MIC - 0056493	8/1/2014		Refuse disposal, Sta. 2	135.52	509950	Marborg Industries
MIC - 0057086	8/11/2014		Shop towels, Sta. 1	202.72	285433	MISSION UNIFORM SERVICE INC
MIC - 0057086	8/11/2014		Shop towels, Sta. 2	193.35	285433	MISSION UNIFORM SERVICE INC
CLM - 0298818	8/19/2014		Refuse disposal, Sta. 1	359.67	509950	Marborg Industries
MIC - 0057466	8/19/2014		Bottled water, Sta. 1	220.87	032539	NESTLE PURE LIFE DIRECT
MIC - 0057466	8/19/2014		Bottled water, Sta. 2	54.95	032539	NESTLE PURE LIFE DIRECT
CLM - 0298827	8/29/2014		Household supplies	145.18	579739	Unisource
			Total Household Expense	1,670.72		
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0296107	8/1/2014		MAKO air compressor service	451.32	030142	COMPRESSED AIR OF CA
CLM - 0297379	8/11/2014		Repair part for toilet, Sta. 2	19.43	853237	Montecito Village Hardware

# Expenditure Transactions

From 8/1/2014 to 8/31/2014

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0297356	8/12/2014		Repairs to oven at Sta. 2	640.20	549210	MISSION APPLIANCE SERVICE INC
MIC - 0057082	8/12/2014		Car wash service, June	210.00	175045	HUGO'S AUTO DETAILING
MIC - 0057082	8/12/2014		Car wash service, July	310.00	175045	HUGO'S AUTO DETAILING
MIC - 0057087	8/13/2014		Quarterly solvent tank maintenance, Sta. 1	318.29	691500	SAFETY KLEEN CORP
MIC - 0057087	8/13/2014		Quarterly solvent tank maintenance, Sta. 2	263.86	691500	SAFETY KLEEN CORP
			Total Maintenance - Equipment	2,213.10		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0297384	8/11/2014		Landscape maintenance	500.00	639830	Peyton Scapes
MIC - 0057464	8/19/2014		Quarterly pest control maint., Sta. 1	103.00	394166	Hydrex Pest Control-SB Accts
MIC - 0057464	8/19/2014		Quarterly pest control maint., Sta. 2	75.00	394166	Hydrex Pest Control-SB Accts
AUT - SUTAXJE	8/31/2014		SUTAX JE - August 2014	83.00		
			Total MTC-Struct/Impr & Grounds	761.00		
Line Item Account 7363 -- Equipment Maintenance						
CLM - 0296109	8/1/2014		Spare keys: 900	121.65	618120	Paradise Chevrolet
CLM - 0297379	8/11/2014		Key holder for 900 vehicle	8.63	853237	Montecito Village Hardware
CLM - 0298796	8/19/2014		Vehicle supplies: E93	201.84	436027	BURTONS FIRE INC
CLM - 0298796	8/19/2014		Vehicle supplies: OES 317	128.97	436027	BURTONS FIRE INC
CLM - 0298811	8/19/2014		Store tires for 920 vehicle	569.03	722175	SM TIRE
AUT - SUTAXJE	8/31/2014		SUTAX JE - August 2014	10.81		
			Total Equipment Maintenance	1,040.93		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0296111	8/1/2014		AED kit for Type 6 Patrol	1,635.66	427182	PHILIPS MEDICAL SYSTEMS
CLM - 0298792	8/19/2014		Medical supplies	141.30	890283	BOUND TREE MEDICAL
			Total Medical, Dental and Lab	1,776.96		
Line Item Account 7430 -- Memberships						
CLM - 0296088	8/4/2014		Admin. Fire Services Section: A. Gil, FY 14-15	50.00	010344	AFSS SOUTHERN DIVISION
CLM - 0297353	8/11/2014		SB County Fire Chiefs: C. Hickman, FY 14-15	300.00	725807	SANTA BARBARA CO FIRE CHIEF ASSOC

# Expenditure Transactions

From 8/1/2014 to 8/31/2014

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7450 -- Office Expense				350.00		
CLM - 0296108	8/1/2014		Shipping charges, June	33.23	505305	The UPS Store
CLM - 0297343	8/11/2014		Office copier usage fee, July	221.63	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0298776	8/19/2014		Shipping charges, July	88.25	505305	The UPS Store
CLM - 0298778	8/19/2014		Stationary: Envelopes	2,592.88	860063	Wilson Printing
CLM - 0298806	8/19/2014		Office supplies	624.37	778083	STAPLES CREDIT PLAN
AUT - SUTAXJE	8/31/2014		SUTAX JE - August 2014	9.46		
Total Memberships						
Total Office Expense				3,569.82		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0297341	8/11/2014		Computer support, August	2,220.00	602719	INFORMA CORP
CLM - 0297368	8/11/2014		Labor attorney fees, June	847.50	476600	LIEBERT CASSIDY WHITMORE
CLM - 0298779	8/19/2014		SOC Study, July	13,735.97	026576	CITYGATE ASSOCIATES LLC
Total Professional & Special Service				16,803.47		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0010943	8/1/2014		ADP fees, 6/30/14	526.12	050379	ADP INC
EFC - 0010945	8/1/2014		ADP fees, 6/30/14 - Billing adjustment	13.96	050379	ADP INC
EFC - 0010947	8/1/2014		ADP fees, 7/15/14	208.34	050379	ADP INC
EFC - 0010948	8/8/2014		ADP fees, 8/1/14	274.79	050379	ADP INC
EFC - 0011056	8/22/2014		ADP fees, 8/18/14	208.34	050379	ADP INC
Total ADP Payroll Fees				1,231.55		
Line Item Account 7510 -- Contractual Services						
MIC - 0057457	8/19/2014		Website hosting fee: 1/1-6/30/14	747.50	007137	E WAVE
MIC - 0057457	8/19/2014		Website hosting fee: 7/1-9/30/14	373.75	007137	E WAVE
Total Contractual Services				1,121.25		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0298777	8/19/2014		Citygate survey full page ad	1,053.00	102258	MONTECITO JOURNAL

Last Updated: 9/9/2014 3:51 AM

County of Santa Barbara, FIN

# Expenditure Transactions

From 8/1/2014 to 8/31/2014

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Total Publications & Legal Notices				1,053.00		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0297363	8/11/2014		Adapters for ImageTrend docking stations	184.63	405285	CDCE INC
Total Small Tools & Instruments				184.63		
Line Item Account 7650 -- Special Departmental Expense						
AUT - SUTAXJE	8/31/2014		SUTAX JE - August 2014	1.60		
Total Special Departmental Expense				1.60		
Line Item Account 7671 -- Special Projects						
CLM - 0298780	8/19/2014		Public Education supplies	914.15	020833	CREATIVE PRODUCT SOURCE INC
AUT - SUTAXJE	8/31/2014		SUTAX JE - August 2014	73.13		
Total Special Projects				987.28		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0298868	8/18/2014		J. Villarreal Reimb: Bald/Eiler travel costs	343.05	755992	Jeff Villarreal
Total Transportation and Travel				343.05		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
MIC - 0057469	8/19/2014		Diesel Fuel, 7/8/14	908.58	636799	DEWITT PINTO PETROLEUM
MIC - 0057469	8/19/2014		Diesel Fuel, 7/17/14	822.93	636799	DEWITT PINTO PETROLEUM
MIC - 0057469	8/19/2014		Diesel Fuel, 7/31/14	1,153.54	636799	DEWITT PINTO PETROLEUM
MIC - 0057469	8/19/2014		Diesel Fuel, 8/7/14	619.87	636799	DEWITT PINTO PETROLEUM
Total Gasoline-Oil-Fuel				3,504.92		
Line Item Account 7732 -- Training and Travel						
CLM - 0296101	8/4/2014		K. Fuggles Reimb: PALS Recertification	140.00	295498	Keith Fuggles
Total Training and Travel				140.00		
Line Item Account 7760 -- Utilities						
CLM - 0298803	8/19/2014		Electricity service, Sta. 1 & 2	2,744.17	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0057468	8/19/2014		Gas service, Sta. 1 - 08/06/14	48.97	767800	THE GAS COMPANY

# Expenditure Transactions

From 8/1/2014 to 8/31/2014

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0057468	8/19/2014		Gas service, Sta. 2 - 08/06/14	58.73	767800	THE GAS COMPANY
			Total Utilities	2,851.87		
Line Item Account 9605 -- Prepaids/Deposits						
JE - 0105407	8/1/2014		SCIF increase reserved fund balance, FY 14-15	3,258.00		
			Total Prepaids/Deposits	3,258.00		
			Total Montecito Fire Protection Dist	1,133,050.56		

# Financial Trend

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2012 Year-To-Date Actual	8/31/2013 Year-To-Date Actual	8/31/2014 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	0.00	0.00	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3020 -- Property Tax-Current Unsecd	0.00	0.00	0.00
3040 -- Property Tax-Prior Secured	-871.30	-1,362.07	-102.20
3054 -- Supplemental Pty Tax-Current	5,170.44	11,474.30	16,261.83
3056 -- Supplemental Pty Tax-Prior	4,323.30	16,533.53	-2,580.20
<b>Taxes</b>	<b>8,622.44</b>	<b>26,645.76</b>	<b>13,579.43</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	40.16	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
<b>Use of Money and Property</b>	<b>40.16</b>	<b>0.00</b>	<b>0.00</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
<b>Intergovernmental Revenue-State</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	0.00	0.00	0.00
<b>Intergovernmental Revenue-Federal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Miscellaneous Revenue</b>			
5909 -- Other Miscellaneous Revenue	0.00	23,321.50	33.20
<b>Miscellaneous Revenue</b>	<b>0.00</b>	<b>23,321.50</b>	<b>33.20</b>
<b>Revenues</b>	<b>8,662.60</b>	<b>49,967.26</b>	<b>13,612.63</b>

# Financial Trend

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2012 Year-To-Date Actual	8/31/2013 Year-To-Date Actual	8/31/2014 Year-To-Date Actual
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
6100 -- Regular Salaries	759,351.54	751,419.34	762,741.78
6300 -- Overtime	120,176.48	122,006.05	196,606.47
6400 -- Retirement Contribution	210,504.68	216,853.26	225,480.12
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	11,220.27	11,835.03	13,235.66
6600 -- Health Insurance Contrib	291,347.71	301,444.80	293,227.69
6700 -- Unemployment Ins Contribution	22.08	66.51	27.98
6900 -- Workers Compensation	114,625.45	146,050.14	208,951.08
<b>Salaries and Employee Benefits</b>	<b>1,507,248.21</b>	<b>1,549,675.13</b>	<b>1,700,270.78</b>
<b>Services and Supplies</b>			
7030 -- Clothing and Personal	138.20	1,432.92	0.00
7050 -- Communications	10,954.93	12,408.82	16,321.49
7060 -- Food	0.00	80.10	0.00
7070 -- Household Expense	2,462.84	2,206.93	2,417.32
7090 -- Insurance	29,628.73	29,867.10	29,302.00
7120 -- Maintenance - Equipment	4,535.80	8,360.31	4,468.54
7200 -- MTC-Struct/Impr & Grounds	3,839.98	1,434.87	1,261.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	3,648.00
7363 -- Equipment Maintenance	0.00	0.00	1,040.93
7400 -- Medical, Dental and Lab	821.24	1,621.11	1,776.96
7430 -- Memberships	940.00	1,190.00	1,290.00
7440 -- Miscellaneous Expense	8,350.00	0.00	0.00
7450 -- Office Expense	2,389.39	3,483.45	4,268.80
7460 -- Professional & Special Service	51,900.16	17,849.45	20,142.47

# Financial Trend

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2012 Year-To-Date Actual	8/31/2013 Year-To-Date Actual	8/31/2014 Year-To-Date Actual
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	859.24	896.93	1,231.55
7510 -- Contractual Services	0.00	0.00	24,499.02
7530 -- Publications & Legal Notices	85.28	79.04	1,107.60
7580 -- Rents/Leases-Structure	0.00	625.00	825.00
7630 -- Small Tools & Instruments	4,165.18	33.66	184.63
7650 -- Special Departmental Expense	1,922.83	11,221.36	122.65
7653 -- Training Fees & Supplies	634.31	0.00	0.00
7671 -- Special Projects	0.00	0.00	1,473.28
7730 -- Transportation and Travel	844.53	2,719.51	343.05
7731 -- Gasoline-Oil-Fuel	6,888.00	7,718.77	3,504.92
7732 -- Training and Travel	448.15	2,391.58	1,350.50
7760 -- Utilities	5,964.15	6,706.25	5,764.03
Services and Supplies	137,772.94	112,327.16	126,343.74
Capital Assets			
8300 -- Equipment	-12,321.00	1,851.74	17,861.44
Capital Assets	-12,321.00	1,851.74	17,861.44
Expenditures	1,632,700.15	1,663,854.03	1,844,475.96
Other Financing Sources & Uses			
Other Financing Uses	352,590.00	364,525.70	379,313.00
7901 -- Oper Trf (Out)	352,590.00	364,525.70	379,313.00
Other Financing Uses	-352,590.00	-364,525.70	-379,313.00
Other Financing Sources & Uses			



# Financial Trend

As of: 8/31/2014  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2012 Year-To-Date Actual	8/31/2013 Year-To-Date Actual	8/31/2014 Year-To-Date Actual
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	11,932.00	0.00	3,258.00
Increase to Nonspendables	11,932.00	0.00	3,258.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	-11,932.00	0.00	-3,258.00
Montecito Fire Protection Dist	-1,988,559.55	-1,978,412.47	-2,213,434.33
Net Financial Impact	-1,988,559.55	-1,978,412.47	-2,213,434.33

**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH IN TREASURY - ALL FUNDS**  
**August 31, 2014**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	Fund 3654 Mello-Roos	All Funds
Cash Balance at 8/1/14	2,158,224.94	161.87	2,092,829.31	7,864,438.02	9,529.54	12,125,183.68
Income:						
Tax Revenue	-	-	-	-	-	-
Interest	-	-	-	-	-	-
	-	-	-	-	-	-
Expenses:						
Claims Processed	(169,499.05)	-	-	-	-	(169,499.05)
Payroll	(1,066,094.01)	-	-	-	-	(1,066,094.01)
Other:						
Reimbursed expenses*	-	-	-	-	-	-
	(1,235,593.06)	-	-	-	-	(1,235,593.06)
Cash Balance at 8/31/14	<u>922,631.88</u>	<u>161.87</u>	<u>2,092,829.31</u>	<u>7,864,438.02</u>	<u>9,529.54</u>	<u>10,889,590.62</u>
Cash in Treasury per Balance Sheet	<u>1,408,173.32</u>	<u>161.87</u>	<u>2,092,829.31</u>	<u>7,864,438.02</u>	<u>9,529.54</u>	<u>11,375,132.06</u>
<b>Difference</b>	485,541.44	-	-	-	-	485,541.44
<b>Reconciliation:</b>						
Outstanding payroll claims						
Delta Dental	13,372.50	-	-	-	-	13,372.50
Vision Service Plan	2,737.80	-	-	-	-	2,737.80
CalPERS retirement contributions	86,172.98	-	-	-	-	86,172.98
Mass Mutual contributions	19,574.00	-	-	-	-	19,574.00
Payroll Taxes & Direct Deposit	362,368.09	-	-	-	-	362,368.09
Outstanding claims						
Verizon Wireless	1,170.89	-	-	-	-	1,170.89
Unisource	145.18	-	-	-	-	145.18
	<u>485,541.44</u>	-	-	-	-	<u>485,541.44</u>

**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
August 2014**

Payee	Description	Amount
<b><u>Fund 3650 - General</u></b>		
ADP Inc	ADP fees, 4 periods	1,231.55
AFLAC	Employee paid insurance	1,501.22
AFSS Southern Division	Membership: A. Gil, FY 14-15	50.00
Bound Tree Medical	Medical supplies	141.30
Burtens Fire Inc	Vehicle supplies: E93 & OES 317	330.81
CDCE Inc	Adapters for ImageTrend docking stations	184.63
Citygate Associates LLC	SOC Study (Project to date - \$62,526)	13,735.97
Compressed Air of CA	MAKO air compressor service	451.32
Cox Communications	CAD connectivity & Internet	2,669.59
Creative Product Source Inc	Public Education supplies	914.15
Dewitt Pinto Petroleum	Diesel Fuel, 4 trips	3,504.92
E Wave	Website hosting fee: 1/1-9/30/14	1,121.25
Geri Simmons Ventura	Reimbursement: iPhone 5s replacement	149.99
Hugo's Auto Detailing	Car wash service, 2 months	520.00
Hydrex Pest Control	Quarterly pest control maintenance	178.00
Informa Corp	Computer support	2,220.00
Jeff Villarreal	Reimbursement: Bald/Eiler Fire travel costs	343.05
Keith Fuggles	Reimbursement: PALS Recertification	140.00
Liebert Cassidy Whitmore	Labor attorney fees, June	847.50
Marborg Industries	Refuse disposal, 2 months	853.65
Mission Appliance Service Inc	Repairs to oven at Sta. 2	640.20
Mission Uniform Service Inc	Shop towels	396.07
Montecito Journal	Citygate survey full page ad	1,053.00
Montecito Village Hardware	Repair part for toilet, Sta. 2	19.43
Montecito Village Hardware	Key holder for 900 vehicle	8.63
Nestle Pure Life Direct	Bottled water	275.82
Paradise Chevrolet	Spare keys for vehicle	121.65
Peyton Scapes	Landscape maintenance	500.00
Philips Medical Systems	AED kit for Type 6 Patrol	1,635.66
Precision Imaging	Office copier usage fee	221.63
Safety Kleen Corp	Quarterly solvent tank maintenance	582.15
Santa Barbara Co Fire Chiefs	Membership: C. Hickman, FY 14-15	300.00
Satcom Global Inc	Satellite phone charges	152.67
SB County Auditor-Controller	Additional user tax	178.00
SB County IT Services	Billing for IT Services FY 14-15	3,800.00
SM Tire	Stock tires for 920 vehicle	569.03
Southern California Edison	Electricity service	2,744.17
Sprint	E92 Sim card for MDC	37.99
Staples Credit Plan	Office supplies	624.37
State Compensation Insurance Fund	Worker's comp insurance, August	59,065.17
State Compensation Insurance Fund	Worker's comp insurance, September	59,065.17
The Gas Company	Gas service	107.70
The UPS Store	Shipping charges, 2 months	121.48
Unisource	Household supplies	145.18
Verizon California	Telephone service	2,281.21
Verizon Wireless	Wireless service & T. Ederer cell phone	1,170.89
Wilson Printing	Stationary: Envelopes	2,592.88
	Fund 3650 Total	<u>169,499.05</u>

**MONTECITO FIRE PROTECTION DISTRICT  
PAYROLL EXPENDITURES  
August 2014**

Regular Salaries	\$	501,373.15
Directors Fees		1,440.00
Auxiliary		1,105.00
FLSA Safety		6,024.50
FLSA Dispatch		2,902.72
Regular Overtime		138,284.30
Fire Assignment Overtime		126,002.13
Chief Officers - Extra Duty		13,493.64
Dispatch Cadre Earnings		2,381.04
Mass Mutual 457 Contribution		<u>8,400.00</u>
 Gross Wages	 \$	 801,406.48
 District Contributions to Insurance		 106,107.71
District Contributions to Medicare/FICA		10,933.06
District Contributions to SUI		63.63
CalPERS Employee Contribution, District paid		48,316.46
CalPERS Employer Contribution, Employee paid		(24,633.35)
CalPERS, District Contribution		125,401.24
Due to AFLAC		<u>(1,501.22)</u>
 Total Benefits		 <u>264,687.53</u>
<b>Grand Total</b>	<b>\$</b>	<b><u>1,066,094.01</u></b>

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME COMPENSATION  
August 2014**

Name	Date Worked	Comp Time Hrs	OT Hrs	Total Amount	Sick Relief	Reimb. Fire Assignment	Emergency Callback	Class Cover	Paramedic Con. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Description
Bennewate, B.	07/26/14		4.5	197.03			197.03									
Briner, A.	07/26/14		4.5	256.57			256.57									
Chapman, S.	07/26/14		24.0	1,306.44								1,306.44				
Holthe, D.	07/26/14		24.0	1,820.52								1,820.52				
St. Oegger, D.	07/26/14		4.5	296.06			296.06									
Poulos, T.	07/30/14		24.0	1,510.92								1,510.92				
Bass, L.	07/31/14		24.0	1,540.80								1,540.80				
Briner, A.	08/01/14		24.0	1,402.56								1,402.56				
Davis, S.	08/01/14	16.0	8.0	471.24								471.24				
Poulos, T.	08/01/14		24.0	1,510.92								1,510.92				
Zeitsoff, J.	08/01/14		12.0	653.22								653.22				
Bennewate, B.	08/02/14		14.0	612.99			612.99									
Briner, A.	08/02/14		14.0	818.16			818.16									
Davis, S.	08/02/14		13.0	765.77												
Ederer, T.	08/02/14		12.5	946.50			946.50									
Muller, L.	08/03/14		24.0	1,090.44									1,090.44			
Zeitsoff, J.	08/03/14		24.0	1,306.44								1,306.44				
Bennewate, B.	08/04/14	8.0	16.0	700.56								700.56				
Briner, A.	08/04/14		7.5	438.30			438.30									
Ederer, T.	08/04/14	8.0	16.0	1,211.52								1,211.52				
Elliott, M.	08/04/14		24.0	1,578.96								1,578.96				
Fuentes, E.	08/04/14		24.0	1,820.52								1,820.52				
Hickman, K.	08/04/14		24.0	1,527.12								1,527.12				
Poulos, T.	08/04/14		7.5	472.16			472.16									
St. Oegger, D.	08/04/14		6.5	427.64			427.64									
Badaracco, J.	08/05/14		3.0	243.31												Patrol 91 final inspection
Hauser, B.	08/05/14		8.0	456.12												Patrol 91 final inspection
Jenkins, J.	08/05/14	17.0	-	-												
McCracken, R.	08/05/14		24.0	1,513.44								1,513.44				
Muller, L.	08/05/14		4.0	181.74									181.74			
Briner, A.	08/06/14		24.0	1,402.56								1,402.56				
Davis, S.	08/06/14		24.0	1,413.72								1,413.72				
Skei, E.	08/06/14		24.0	1,773.36								1,773.36				
Zeitsoff, J.	08/06/14		24.0	1,306.44								1,306.44				
Hauser, B.	08/07/14		8.0	456.12												
McCracken, R.	08/07/14		24.0	1,513.44										1,513.44		
Zeitsoff, J.	08/07/14		16.0	870.96								870.96				
Bennewate, B.	08/08/14	12.0	12.0	525.42								525.42				
Davis, S.	08/08/14		24.0	1,413.72								1,413.72				
Holthe, D.	08/08/14		24.0	1,820.52								1,820.52				
McCracken, R.	08/08/14		24.0	1,513.44								1,513.44				
Zeitsoff, J.	08/08/14		4.5	244.96				244.96								
Andreas, D.	08/09/14	-	20.0	1,587.60			1,587.60									
Galbraith, R.	08/09/14	7.0	13.5	795.22			795.22									
Hickman, K.	08/09/14		19.0	1,208.97			1,208.97									
Jenkins, J.	08/09/14		24.0	2,463.48										2,463.48		
McCracken, R.	08/09/14		24.0	1,513.44		1,513.44										
Zeitsoff, J.	08/09/14		20.5	1,115.92			1,115.92									
Andreas, D.	08/10/14	8.0	16.0	1,270.08								1,270.08				
Elliott, M.	08/10/14		24.0	1,578.96								1,578.96				
Koopke, B.	08/10/14		24.0	1,884.00									1,884.00			
McCracken, R.	08/10/14		24.0	1,513.44		1,513.44										
Zeitsoff, J.	08/10/14		24.0	1,306.44								1,306.44				



Name	Date Worked	Comp Time Hrs	OT Hrs	Total Amount	Sick Relief	Reimb. Fire Assignment	Emergency Callback	Class Cover	Paramedic Con. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Description
Hauser, B.	08/20/14		24.0	1,368.36								1,368.36				
Holthe, D.	08/20/14		24.0	1,820.52								1,820.52				
Mann, K.	08/20/14		24.0	1,693.44		1,693.44										
McCracken, R.	08/20/14	12.0		756.72								756.72				
Ventura, G.	08/20/14		1.0	102.84											102.84	Citygate Powerpoint preparation
Andreas, D.	08/21/14	8.0	16.0	1,270.08								1,270.08				
Davis, S.	08/21/14		8.5	500.69		500.69										
Mann, K.	08/21/14		24.0	1,693.44								1,693.44				
Walkup, R.	08/21/14		24.0	1,374.48												
Fuentes, E.	08/22/14		24.0	1,820.52	1,820.52											
Hauser, B.	08/22/14	24.0	-	-												
Lopez, G.	08/22/14		24.0	1,510.92								1,510.92				
Lauritson, R.	08/23/14		24.0	2,862.72								2,862.72				
Mann, K.	08/23/14		24.0	1,693.44								1,693.44				
Walkup, R.	08/23/14		24.0	1,374.48								1,374.48				
Holthe, D.	08/24/14		24.0	1,820.52								1,820.52				
Bennetate, B.	08/25/14		24.0	1,050.84								1,050.84				
Holthe, D.	08/25/14		24.0	1,820.52								1,820.52				
Lauritson, R.	08/25/14		5.0	596.40								596.40				
Powell, K.	08/25/14		24.0	1,374.48								1,374.48				
Ventura, G.	08/25/14		1.5	154.26											154.26	Survey results input
Ventura, G.	08/26/14		2.0	205.68											205.68	Repair web page
Badaracco, J.	07/27-08/04/14	14.0	79.0	6,407.30			6,407.30									
Bass, L.	08/01-08/12/14		202.0	12,968.40		12,968.40										
Klenowicz, E.	08/02-08/12/14		168.0	10,080.00			10,080.00									
Mann, K.	08/03-08/11/14		168.0	11,854.08		11,854.08										
Powell, K.	08/03-08/11/14		168.0	9,621.36		9,621.36										
Villarreal, J.	08/03-08/11/14		168.0	12,720.96			12,720.96									
Blake, G.	08/03-08/12/14		192.0	11,805.12		11,805.12										
McLeod, G.	08/09-08/15/14		108.0	8,783.64		8,783.64										
Chapman, S.	08/10-08/13/14		96.0	5,225.76		5,225.76										
Holthe, D.	08/10-08/13/14		96.0	7,282.08		7,282.08										
Broumand, A.	08/10-08/16/14		107.5	6,501.60		6,501.60										
Villarreal, J.	08/12-08/14/14	12.0	36.0	2,725.92		2,725.92										
Hickman, K.	08/13-08/16/14	16.0	56.0	3,563.28								3,563.28				
Klenowicz, E.	08/13-08/24/14		194.5	11,335.58		11,335.58										
Bass, L.	08/14-08/23/14		157.0	10,079.40		10,079.40										
Badaracco, J.	08/19-08/25/14	12.0	50.0	4,055.25		4,055.25										
<b>Grand Total</b>			<b>277,760.07</b>	<b>3,195.00</b>	<b>3,195.00</b>	<b>126,002.13</b>	<b>42,390.34</b>	<b>420.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,140.44</b>	<b>4,710.00</b>	<b>6,543.30</b>	<b>2,376.76</b>	
<b>% of Total</b>			<b>100.00%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>45.4%</b>	<b>15.3%</b>	<b>0.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>33.2%</b>	<b>1.7%</b>	<b>2.4%</b>	<b>0.9%</b>	

**MONTECITO FIRE PROTECTION DISTRICT  
SUMMARY OF OVERTIME EXPENSE BY CATEGORY**

**Fiscal Year 2013-14**

Month Paid	Sick	Reimb.-Fire Assignment	Emergency Callback	Class Cover	Paramedic	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	17,047.80	21,550.17	1,005.12	1,475.64	516.83	6,730.92	13,279.82	15,550.45	9,420.00	3,630.96	3,726.19	93,933.90	11.1%	11.1%
AUGUST	15,315.23	60,900.04	-	1,322.28	110.79	10,935.72	-	20,107.22	-	861.96	824.53	110,377.77	13.0%	24.0%
SEPTEMBER	12,665.18	94,071.40	2,211.15	2,691.72	429.27	2,722.32	1,726.31	12,127.25	1,884.00	1,763.10	4,918.40	137,210.10	16.1%	40.2%
OCTOBER	21,165.09	-	1,961.08	1,306.28	470.86	4,835.64	-	18,184.57	9,420.00	1,993.32	7,271.41	66,608.25	7.8%	48.0%
NOVEMBER	3,594.15	-	6,945.40	1,586.97	350.09	1,425.60	-	5,882.79	4,710.00	2,540.88	5,462.78	32,498.66	3.8%	51.8%
DECEMBER	6,826.38	9,239.53	1,316.32	-	-	1,687.95	-	24,260.50	12,879.42	7,330.14	399.42	63,939.66	7.5%	59.4%
JANUARY	9,070.66	-	-	531.59	-	2,919.60	16,384.59	21,701.93	7,536.00	7,897.86	1,171.76	67,213.98	7.9%	67.3%
FEBRUARY	4,363.35	-	1,675.73	254.28	235.40	-	9,011.52	10,115.66	4,710.00	4,724.91	933.33	36,024.18	4.2%	71.5%
MARCH	4,059.13	-	1,259.06	4,929.53	3,421.31	-	1,459.80	24,381.64	17,898.00	2,347.38	6,257.51	66,013.35	7.8%	79.3%
APRIL	2,865.60	-	981.36	1,822.71	156.93	-	1,142.40	43,392.95	21,666.00	1,443.83	9,113.12	82,584.90	9.7%	89.0%
MAY	4,949.34	49,748.43	6,884.82	4,117.70	718.31	3,968.04	22,596.42	31,472.36	20,724.00	3,356.64	8,835.36	157,371.41	18.5%	107.5%
JUNE	4,112.40	5,900.27	4,416.03	2,197.94	-	2,148.12	-	35,979.06	11,304.00	12,055.32	2,442.25	80,555.39	9.5%	117.0%
<b>TOTAL</b>	<b>106,034.30</b>	<b>241,409.84</b>	<b>28,656.06</b>	<b>22,236.64</b>	<b>6,409.79</b>	<b>37,373.91</b>	<b>65,600.86</b>	<b>263,156.37</b>	<b>122,151.42</b>	<b>49,946.30</b>	<b>51,356.05</b>	<b>994,331.54</b>	<b>117.0%</b>	
	<b>10.7%</b>	<b>24.3%</b>	<b>2.9%</b>	<b>2.2%</b>	<b>0.6%</b>	<b>3.8%</b>	<b>6.6%</b>	<b>26.5%</b>	<b>12.3%</b>	<b>5.0%</b>	<b>5.2%</b>	<b>100.0%</b>		

**Fiscal Year 2014-15**

Month Paid	Sick	Reimb.-Fire Assignment	Emergency Callback	Class Cover	Paramedic	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	340.88	-	2,887.45	-	709.26	2,529.00	-	26,949.83	18,840.00	3,199.50	2,773.13	58,229.05	6.9%	6.9%
AUGUST	3,195.00	126,002.13	42,390.34	420.10	-	-	-	92,140.44	4,710.00	6,543.30	2,378.76	277,780.07	32.7%	39.5%
SEPTEMBER													0.0%	39.5%
OCTOBER													0.0%	39.5%
NOVEMBER													0.0%	39.5%
DECEMBER													0.0%	39.5%
<b>TOTAL</b>	<b>3,535.88</b>	<b>126,002.13</b>	<b>45,277.79</b>	<b>420.10</b>	<b>709.26</b>	<b>2,529.00</b>	<b>-</b>	<b>119,090.27</b>	<b>23,550.00</b>	<b>9,742.80</b>	<b>5,151.89</b>	<b>336,009.12</b>	<b>39.5%</b>	
	<b>1.1%</b>	<b>37.5%</b>	<b>13.5%</b>	<b>0.1%</b>	<b>0.2%</b>	<b>0.8%</b>	<b>0.0%</b>	<b>35.4%</b>	<b>7.0%</b>	<b>2.9%</b>	<b>1.5%</b>	<b>100.0%</b>		



**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS - BILLING  
FY 2013-2014**

Fire Name, #	Invoice #	Period Covered	Date Billed/ Inv. Received	Agency	Total Due	Date Rec'd	Amt. Rec'd.
West Fork Complex, CO-SJF-0285	2013-04	07/02-07/11/13	08/07/13	USFS	\$ 18,460.49	11/14/13	\$ 18,460.49
Chariot Fire, CA-MVU-014084		07/08-07/11/13	09/03/13	Cal-EMA	29,226.50	12/04/13	29,226.50
Falls Fire, CA-CNF-002512		08/06-08/08/13	09/09/13	Cal-EMA	23,401.17	12/03/13	23,401.17
Silver Fire, CA-RRU-079781		08/08-08/10/13	09/03/13	Cal-EMA	29,398.41	12/04/13	29,398.41
American Fire, CA-TNF-1562	2013-06	08/12-08/19/13	09/12/13	USFS	12,499.70	05/09/14	12,499.70
American Fire, CA-TNF-1562		08/15-08/18/13	03/10/14	Cal-EMA	7,935.70	05/30/14	7,935.70
Shirley Fire, CA-SQF-3228		08/19-08/20/13	10/03/13	Cal-EMA	14,621.25	12/06/13	14,621.25
Shirley Complex, CA-SQF-3229		08/20-08/23/13	09/09/13	Cal-EMA	35,955.95	12/09/13	35,955.95
Hough Complex, CA-PNF-1324	2013-07	08/19-08/28/13	10/03/13	USFS	37,607.18	04/16/14	37,607.18
Rim Fire, CA-STF-2857		08/23-09/03/13	10/28/13	Cal-EMA	156,698.60	01/07/14	156,698.60
Pfeiffer Fire, CA-LPF-3810	2013-08	12/16-12/22/13	01/28/13	USFS	23,511.23	04/10/14	23,511.23
Miguelito Fire, CA-SBC-005573 (Estimate)		05/13-05/16/14		Cal-EMA	26,883.39		
Coco's Fire, CA-MVU-010212		05/14-05/19/14	07/18/14	Cal-EMA	86,886.41		
					<b>\$ 503,085.98</b>		<b>\$ 389,316.18</b>

Billing amounts for fire assignments in August have not been calculated. A report for FY 2014-15 will be provided in the October meetings.



# Agenda

## Item #3



**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS GASB 45 Program****Monthly Account Report for the Period**  
**7/1/2014 to 7/31/2014**Stephen Hickman  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 7/1/2014	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2014
Employer Contribution	\$4,217,056.36	\$0.00	-\$47,142.33	\$878.55	\$0.00	\$0.00	\$4,169,035.48
<b>Totals</b>	<b>\$4,217,056.36</b>	<b>\$0.00</b>	<b>-\$47,142.33</b>	<b>\$878.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,169,035.48</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			Inception Date
			3-Years	5-Years	10-Years	
-1.12%	2.00%	9.15%	8.12%	N/A	N/A	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.

Inception Date: Plans inception date



# Agenda

## Item #4








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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection Finance Committee

**Prepared by:** Araceli Gil, District Accountant

**Date:** September 10, 2014

**Topic:** Establishing Reserve Levels

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### Summary

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The following report will review reserve policy recommendations and a plan to achieve proposed reserve levels.

### Background

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Capitol PFG performed a thorough financial analysis and presented their findings and recommendations at the April 28, 2014 Board Meeting. Since that time, the District has taken actions to begin adopting their recommendations including increased OPEB contribution last fiscal year and this fiscal year, and a formal budget calendar has been adopted. Now, Staff would like to work on establishing a policy for General Fund reserves, and further down the road, a much more involved capital reserves plan and policy.

### Discussion

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The District maintains a healthy fund balance of which a portion of it serves as a catastrophic reserve and the remainder serves as undesignated reserves. Per Capitol PFG's recommendations, it is best practice for the District to create a formal policy for establishing reserve categories, identifying amounts, considering restrictions and setting a time-line for re-evaluating the reserve levels.

Based on fund balances as of June 30, 2014, the table below identifies the financial position of the District for each of the recommended reserve categories.

<b>Reserve Categories</b>	<b>MFPD Balance June 30, 2014</b>	<b>Recommended Amount</b>	<b>Difference</b>
Catastrophic Event	1,200,000	2,100,000	-900,000
Economic Uncertainties <sup>1</sup>	2,040,000	2,200,000	-160,000
Totals	3,240,000	4,300,000	-1,060,000

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<sup>1</sup> Currently these are undesignated reserves that can be specifically categorized for "Economic Uncertainties"

As shown in the table above, the District's current shortfall is approximately \$1,060,000. Staff recommends the following for consideration:

**Reserve Categories:**

- Catastrophic Event Reserve - \$2,100,000 (10% of tax revenue plus 5% of total expenses)
- Economic Uncertainties Reserve - \$2,200,000 (2 months of monthly expenses)

**Funding:**

The proposed plan is to fully fund the difference of \$1,060,000 with General Fund revenues by June 30, 2017, which is an average of \$350,000 per year. This allows the District three fiscal year's budgets to accumulate the additional reserves using unallocated funds from fire assignment revenue, unallocated tax revenue, and unspent budgeted funds. If reserve levels are not met by the stated target date, Staff and Board can discuss the option of transferring funds from the Station 3 Fund (3653).

If an unexpected or catastrophic event occurs prior to the District meeting the established reserve levels, the Board can consider pre-approving the transfer of any necessary funds from the Station 3 Fund to provide financial assistance.

**Reserve Level Calculations:**

The reserve amounts set by Capitol PFG are based on the 2013-14 fiscal year budget. It is Staff's recommendation that funding levels are recalculated in July 2017 based on the 2016-17 budget, and the new reserve levels can be incorporated into the 2017-18 fiscal year budget. Recalculations should be considered every year using the previous fiscal year's budget.

Once the proposed reserve levels have been met in fiscal year 2016-17, Staff would like to consider increasing the calculation for the Economic Uncertainties Reserve from two months of operating expenses to three months of operating expenses.

**Conclusion**

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Overall, the District is in a healthy financial position, but it is important to identify reserve levels to help prepare for any catastrophic or unexpected events.

## RESERVES

It is essential that local governments maintain adequate levels of reserves to mitigate current and future risks, such as revenue shortfalls and unexpected expenditures. Reserve levels are a crucial consideration, too, in long-term financial planning. Credit rating agencies monitor levels of reserves in an agency's general fund to evaluate their continued creditworthiness. Those interested primarily in an agency's creditworthiness, financial or economic condition are likely to favor increased levels of reserves. Opposing pressures often come from unions, taxpayers and citizens' groups that may view high levels of reserves as excessive. It is the Governing Board's responsibility to balance these two interests and ensure the long-term financial solvency of the District.

It is recommended that the District establish a formal policy on the level of reserves that should be maintained. The policy should specify plans for increasing or decreasing the level of reserves if it is inconsistent with the policy. The Government Finance Officers Association (GFOA) recommends that at a minimum, government agencies, regardless of size, maintain unrestricted reserves in their general fund of no less than two months of regular general fund operating revenues or expenditures. For the District, because of the erratic trend in receipt of revenue, we recommend using two months of operating expenditures to determine the minimum level. For 2013-14, this would equal approximately \$2.2 million. The District may want to consider an added level of security and set aside three months of operating expenditures, which would equate to \$3.3 million.

Furthermore, an agency's particular situation may require a level of reserves in excess of the recommended minimum level. This is based on a variety of factors:

- The predictability of revenues and the volatility of expenditures
  - Higher levels of reserves may be needed if significant revenues sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile
- Its exposure to significant one-time outlays
  - This would include: disasters, immediate capital needs, state budget cuts, etc.
- The availability of resources in funds other than the general fund
  - Deficits in other funds may require a higher level of reserved be maintained in the general fund as the availability of resources in the other funds may reduce the amount of funds available in the general fund
- Liquidity
  - A disparity between when financial resources actually become available to fund expenditures
- Commitments and assignments
  - Agencies may wish to maintain higher levels of reserves to compensate for any portion of reserves already committed or assigned for a specific purpose

Several of these factors are relevant to the District and could impact the recommended reserve levels.

### ***Predictability of Revenues and Volatility of Expenditures***

Based on the five year history of revenues and expenditures in the District, there is not a high degree of volatility in either revenues or expenditures. However, the District's minimum expenditure levels are relatively fixed in order to respond to the service needs of the Montecito community. The revenues, on the other hand, are dependent on the tax revenue generated from the tax base. As previously described, the District does not have a very diverse tax base, with approximately 87% of its parcels having a residential use and the top 10 taxpayers making up over 7% of the total tax base. Some consideration should be given to the residential real estate market and the lack of diversity in the tax base when considering reserve levels. However, we would not recommend a specific reserve fund beyond the economic uncertainties reserve related to the predictability or volatility of revenues and expenditures.

### ***Exposure to Significant One-Time Outlays***

A catastrophic event is a real possibility in Montecito, with the community's terrain and geography. There are two impacts the District could face from a large scale disaster, such as a fire: (1) significant loss in the tax base, (2) large scale fire suppression expenditures. The District currently has reserves of approximately \$1.2 million designated for this purpose.

We recommend the District set aside funding equal to the amount of property tax generated from at least 10% of the tax base to address significant loss in the tax base. Based on 2013-14 assessed values, this would equal approximately \$1.4 million. Additionally, we recommend the District set aside funding equal to approximately 5% of total General Fund expenditures to address large scale fire suppression expenditures. Based on the 2013-14 Budget, this would equal approximately \$700,000. The combined amount recommended would total \$2.1 million for a catastrophic event reserve, which would require an additional \$900,000 to what the District currently has set aside.

### ***Availability of Resources in Funds Other Than the General Fund***

The District's main exposure to this risk is related to capital expenditures. Without a separate capital revenue stream, the General Fund is ultimately responsible for capital expenditures, whether new construction, acquisition, refurbishment or replacement. We recommend that the District adjust its existing Capital Reserve. The amount set aside in this reserve should be based on the future capital needs of the District.

We further recommend that the District memorialize its identified capital needs into a formal Capital Plan to provide specific guidance related to the appropriate capital reserves needed. This Capital Plan should respond to the service demands of the community as it relates to new station construction and the resulting apparatus, vehicle and equipment needed to serve the new station. The Plan should also include an analysis of the future modernization and refurbishment needs of the existing stations and an apparatus, vehicle and equipment replacement plan that considers the condition of each item and identifies a replacement cost. The reserve levels can be established based on the funding needs and financing strategies identified in the Capital Plan. Various financing strategies may result in a need

for additional capital reserves. For example, if the District were to take on a borrowing, we would recommend capital reserves specifically related to the borrowing of at least one debt service payment.

### ***Liquidity***

Due to the timing of property tax receipts as compared to average monthly expenditures, the District will have annual cash shortfalls. This can be mitigated by borrowing from reserves on hand. We do not recommend setting aside additional funds specifically for cash flow; however, other reserves should be made available for cash flow purposes to the extent they are not needed for their designated purpose.

### **Creation of a Reserve Policy**

We recommend that the District create a formal reserve policy. Such a policy can help guide the District's overall reserves. Such a policy can address:

- Types of reserve funds necessary
- Mechanism for calculating the amount of reserves needed in each category
- Considerations for drawing on reserve funds
- Plans for building reserves over time
- Timeline for re-evaluating reserve levels

### **Estimated Reserve Levels (Based on the 2013-14 Budget)**

- Economic Uncertainties Reserve - \$2,200,000 - \$3,300,000
- Catastrophic Event Reserve: Loss of Tax Base & Large Scale Fire Suppression Expenditures - \$2,100,000
- Capital Reserve – TBD

**Total Reserves = \$4,300,000 to \$5,400,000 + Capital Reserves**

### ***Comments and Findings Related to Reserves***

- A formal District policy on Reserves can be created to clarify and set the appropriate reserve levels to meet District objectives.
  - Recommended reserve levels are set forth above based on the District's current financial status.
- The District should consider memorializing its identified capital needs into a formal Capital Plan and resulting Capital Budget to guide in the allocation of capital reserves and resources which address:
  - Station construction needs
  - Apparatus, vehicle and equipment purchases
  - Station refurbishment and modernization
  - Apparatus, vehicle and equipment replacement

## **CAPITAL PFG RECOMMENDATIONS**

### **Reserves**

Develop a formal District policy on Reserves which identifies the type of reserve funds and the appropriate levels of such reserves as well as detail regarding when reserves can be utilized and when they should be re-evaluated. We recommend four specific types of reserve funds for the District:

- Economic Uncertainties – equal to 2-3 months of operating expenditures
- Catastrophic Events: Loss of Tax Base & Large Scale Fire Suppression Expenditures – equal to 10% of property tax revenues + 5% of total General Fund expenditures
- Capital – Based on funding needed to implement Capital Plan plus one debt service payment if any debt outstanding

# Agenda

## Item #5





**Montecito Fire Protection District  
Reimbursement Disclosure Report  
July 1, 2013 - June 30, 2014**

Date	Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
07/18/13	Nelson, Michael	Memorial Service travel				207.35		207.35
08/07/13	Chapman, Scott	Fire Technology 104/105			293.00		177.58	470.58
08/14/13	Ventura, Geri	Computer monitors (2)					353.58	353.58
08/15/13	Kellogg, Kerry	R02 Preposition/Staging	92.95	157.00		332.10		582.05
08/15/13	Kellogg, Kerry	West Fork Complex	775.45	246.00		43.75		1,065.20
08/28/13	Zeitsoff, Jordan	Fire Management 1			225.00			225.00
09/09/13	Muller, Leslie	Hough Complex				576.30		576.30
09/10/13	Kellogg, Kerry	American Fire, Hough Complex	113.42	33.00		204.89		351.31
09/17/13	Galbraith, Robert	Advanced Incident Command System			136.45			136.45
09/17/13	Powell, Keith	Fire Management 1			225.00			225.00
09/17/13	Zeitsoff, Jordan	Advanced Incident Command System			136.45			136.45
10/14/13	Davis, Shaun	Prevention 1			199.50			199.50
10/14/13	Davis, Shaun	PALS, ACLS			300.00			300.00
10/16/13	Zeitsoff, Jordan	Confined Space Tech, Instructor 1B		8.71	225.00	102.83		336.54
10/29/13	Hauser, Benjamin	Prevention 1			202.00			202.00
11/04/13	Zeitsoff, Jordan	Command 1C			225.00			225.00
11/15/13	Ederer, Travis	Blue Card Command			385.00			385.00
11/15/13	Sinsler, Gene	CalPERS Conference	879.44	50.00	325.00	322.05		1,576.49
12/06/13	Hickman, Kurt	CCAI Arson Conference reimbursement	289.12	76.00		153.11		518.23
12/06/13	Ventura, Geri	Computer monitor					209.19	209.19
12/13/13	Zeitsoff, Jordan	Rescue Systems 2		53.43		250.30		303.73
02/28/14	Galbraith, Robert	ACLS			160.50			160.50
03/11/14	Lauritson, Richard	Fire Management 2B		198.00		603.79		801.79
03/11/14	Ventura, Geri	CSDA Conference	530.62	75.00		402.39		1,008.01
03/19/14	Broumand, Alex	Prevention 1			293.00			293.00
03/19/14	Broumand, Alex	Command 1C			345.00			345.00
03/19/14	Galbraith, Robert	PALS			147.00			147.00
03/19/14	McCracken, Ryland	ACLS, PALS			289.00			289.00
03/19/14	Skei, Evan	Command 2E		40.00	271.50	148.12		459.62
03/28/14	Chapman, Scott	Incident Communications Technician	599.16	196.00	600.00	120.96		1,516.12
03/28/14	St. Oegger, Dana	Technical Search Specialist		40.00	540.00	234.08		814.08
04/11/14	Davis, Shaun	Blue Card Command			385.00			385.00
04/11/14	Edwards, Larry	Blue Card Train-the-Trainer	1,200.00					1,200.00

**Montecito Fire Protection District  
Reimbursement Disclosure Report  
July 1, 2013 - June 30, 2014**

Date	Name	Description	Lodging	Meals	Tuition	Trans- portation	Other	Total
04/11/14	Powell, Keith	Technical Search Specialist		30.00	540.00	112.00		682.00
04/11/14	Villarreal, Jeff	Technical Search Specialist		148.10	540.00	56.00		744.10
04/11/14	Jenkins, Jackie	S403 Information Officer			150.00			150.00
04/18/14	Gil, Araceli	CalPERS Business Rules				120.56		120.56
04/18/14	Hauser, Benjamin	Technical Search Specialist		30.00	540.00			570.00
04/30/14	Skei, Evan	Response to Violent Incidents	141.20			100.24		241.44
05/30/14	Powell, John	FDAC Conference	374.15	114.00		483.68		971.83
06/04/14	Hickman, Kurt	ACLS			140.00			140.00
06/19/14	Chapman, Scott	Fire Technology 106			154.00		90.57	244.57
06/19/14	Hickman, Kurt	PALS			140.00			140.00
06/27/14	Blake, Garet	Trench Rescue Technician			300.00	218.40		518.40
06/27/14	Gil, Araceli	SBCC Finance classes			320.00		215.18	535.18
<b>Totals</b>			<u>4,995.51</u>	<u>1,495.24</u>	<u>8,732.40</u>	<u>4,792.90</u>	<u>1,046.10</u>	<u>21,062.15</u>

Reimbursement Disclosure Report prepared pursuant to California Government Code Section 53065.5

# Agenda

## Item #6



**RESOLUTION NO. 2014-10**  
**RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE MONTECITO FIRE PROTECTION DISTRICT**  
**IN THE MATTER OF THE ADOPTION OF THE**  
**FINAL BUDGET FOR THE 2014-15 FISCAL YEAR**

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

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

WHEREAS, the Board of Directors met at a regular meeting on June 23, 2014, to consider the District's preliminary budget for fiscal year 2014-15 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 23, 2014, ordered that the preliminary budget be available for inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District Headquarters, 595 San Ysidro Road, Montecito, Santa Barbara County, California, and said budget has been available as described; and

WHEREAS, the Board of Directors on June 23, 2014, set September 22, 2014, 2:00 p.m. at Montecito Fire Protection District Headquarters, 595 San Ysidro Road, Montecito, Santa Barbara County, California, as the time to consider and adopt the final budget as required by law, providing that any person may appear and be heard regarding any item in the budget or regarding the addition of other items; and

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

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

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

1. That the Board of Directors adopts the fiscal year 2014-15 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting of September 22, 2014.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 13,024,330
Services & Supplies	1,509,799
Fixed Assets	58,500
Transfer to Pension Obligation	769,123
Transfer to Capital Outlay	<u>332,406</u>
	\$ 15,694,158
<u>Fund 3651 – Pension Obligation</u>	
Services & Supplies	\$ 769,313
<u>Fund 3652 – Capital Outlay</u>	
Fixed Assets	\$ 117,200
<u>Fund 3653 – Land &amp; Building</u>	
Land	\$ 100,000
Transfer to General Fund	<u>800,000</u>
	\$ 900,000
<u>Fund 3654 – UHR Mello-Roos</u>	
Services & Supplies	\$ 9,525

2. That a copy of said budget shall be forwarded to the County Auditor as required by Health & Safety Code Section 13895. Copies shall be kept on file with District records and shall be available for public inspection.

3. That on July 8, 2014, the voters of the District approved a measure authorizing the District to appropriate the combined total of all revenues from taxes, assessments, interest and any subventions or other aid received in the 2014-15 fiscal year.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 22<sup>nd</sup> day of September, 2014, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

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President of the Board of Directors  
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

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Secretary

DRAFT

**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
FISCAL YEAR 2014-15  
SEPTEMBER 22, 2014**

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2014-15	Prelim. Budget FY 2014-15	Increase/ (Decrease)
<b>REVENUES</b>				
<b>Taxes</b>				
3010	Property Tax - Secured (4.41% Incr.)	13,782,468	13,133,310	649,158
3011	Property Tax - Unitary	107,223	96,768	10,455
3020	Property Tax - Unsecured	582,421	602,642	(20,221)
3040	Property Tax - Prior Secured	(60,614)	-	(60,614)
3050	Property Tax - Prior Unsecured	7,918	-	7,918
3054	Supplemental Property Tax	219,299	119,717	99,582
3056	Supplemental Property Tax - Prior	14,809	-	14,809
	<b>Total Taxes Revenue</b>	<b>14,653,524</b>	<b>13,952,436</b>	<b>701,088</b>
<b>Use of Money and Property</b>				
3380	Interest Income	17,659	10,000	7,659
3409	Rental Property Income	50,961	48,864	2,097
	<b>Total Use of Money and Property</b>	<b>68,620</b>	<b>58,864</b>	<b>9,756</b>
<b>Intergovernmental Revenue - State</b>				
4220	Homeowners Property Tax Relief	86,330	85,087	1,243
	<b>Total Intergovernmental Revenue - State</b>	<b>86,330</b>	<b>85,087</b>	<b>1,243</b>
<b>Charges for Services</b>				
5105	Reimbursement for District Services	180,140	177,920	2,220
	AMR First Response Payment	94,400	-	-
	CSFD Dispatch Services	85,740	84,808	-
	<b>Total Charges for Services</b>	<b>180,140</b>	<b>177,920</b>	<b>2,220</b>
<b>Miscellaneous Revenue</b>				
5909	Other Miscellaneous Revenue	5,825	4,225	1,600
	Westmont Payment	4,225	-	-
	Other	1,600	-	-
	<b>Total Miscellaneous Revenue</b>	<b>5,825</b>	<b>4,225</b>	<b>1,600</b>
<b>Financing Sources</b>				
5910	Transfer from Land & Building Fund (3653)	800,000	-	800,000
	<b>Total Financing Sources</b>	<b>800,000</b>	<b>-</b>	<b>800,000</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>15,794,439</b>	<b>14,278,532</b>	<b>1,515,907</b>

**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
FISCAL YEAR 2014-15  
SEPTEMBER 22, 2014**

<b>FUND 3650 - GENERAL FUND</b>				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2014-15</u>	<u>Prelim. Budget FY 2014-15</u>	<u>Increase/ (Decrease)</u>
<b>EXPENDITURES</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100	Regular Salaries	6,623,640	6,526,686	96,953
	Salaries	6,528,890	6,431,936	
	Uniform Allowance	45,500	45,500	
	Auxiliary	20,000	20,000	
	Directors fees	29,250	29,250	
6300	Overtime	850,000	850,000	-
6400	Retirement Contributions	1,885,332	1,888,792	(3,461)
6475	Retiree Medical OPEB	1,610,136	810,136	800,000
6550	FICA/Medicare	99,663	98,258	1,404
6600	Insurance Contributions	1,262,839	1,312,367	(49,528)
	Health Insurance	1,060,309	1,097,537	
	Dental Insurance	158,648	173,035	
	Vision Insurance	32,448	32,361	
	Life Insurance	7,972	7,972	
	Employee Assistance Program	1,462	1,462	
	Flexible Spending Account Admin.	2,000	-	
6700	Unemployment Insurance	8,925	8,925	-
6900	Workers Compensation Insurance	683,796	650,648	33,147
	<b>Total Salaries &amp; Employee Benefits</b>	<b>13,024,330</b>	<b>12,145,813</b>	<b>878,516</b>
<b>Services &amp; Supplies</b>				
7030	Clothing and PPE	12,000	8,000	4,000
7050	Communications	96,300	79,820	16,480
	Operational	73,500		
	SB County IT Services	3,800		
	Communication Improvements	19,000		
7060	Food	2,500	2,500	-
7070	Household Expense	24,970	20,850	4,120
7090	Insurance: Liability/Auto/Prop.	29,302	31,000	(1,698)
7120	Maintenance - Equipment	25,000	100,250	(75,250)
7200	Structure and Grounds Maintenance	38,224	22,000	16,224
	Operational	21,500	16,500	
	Rental housing	10,500	5,500	
	Driveway repair	5,250	-	
	Wall tack boards (2)	595	-	
	Flooring for copy room area	379	-	
7205	Fire Defense Zone (Hazard Mitigation)	90,000	90,000	-
7322	Consulting and Management Fees	3,100	3,100	-
7324	Audit and Accounting Fees	22,685	24,000	(1,315)



**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
FISCAL YEAR 2014-15  
SEPTEMBER 22, 2014**

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2014-15	Prelim. Budget FY 2014-15	Increase/ (Decrease)
7348	Instruments & Equip. < \$5,000	39,665	-	39,665
	AM Radio Equipment	3,100	-	
	Command 13 Station Radio	4,570	-	
	Intersection detectors (3)	14,000	-	
	Gibraltar back-up power supply	1,995	-	
	Hose equipment and maintenance	10,000	-	
	Roll-off storage container	4,000	-	
	Technical rope rescue equipment	2,000	-	
7363	Equipment Maintenance (Vehicles)	50,000	-	50,000
7400	Medical & First Aid Supplies	18,136	13,850	4,286
	Operational	13,500	10,000	
	Lifepack maintenance service	3,000	3,850	
	AED for Patrol 91 (Type 6)	1,636	-	
7430	Memberships	2,750	2,500	250
7450	Office Expense	27,317	12,000	15,317
	Operational	16,000	12,000	
	Mapping software licenses (2)	5,000	-	
	Mapping computer station	1,470	-	
	Dual monitor & Dispatch computer	1,627	-	
	Fire Prevention publications	1,000	-	
	Image Trend tablet keyboards (2)	970	-	
	Office desk refinishing	900	-	
	Document shredding service	350	-	
7460	Professional and Specialized Services	516,000	267,500	248,500
	Operational	350,000	212,500	
	Citygate SOC study	66,000	55,000	
	Helicopter pre-positioning plan	100,000	-	
7506	Administrative Tax Expense	165,000	165,000	-
7507	ADP Payroll Fees	7,500	7,500	-
7510	Contractual Services	41,400	-	41,400
7530	Publications & Legal Notices	2,000	2,000	-
7580	Rents & Leases - Structure	5,500	5,500	-
7630	Small Tools & Instruments	11,200	6,630	4,570
	Operational	4,600	3,630	
	Haz mat tools	3,000	3,000	
	Fitness equipment	1,350	-	
	Cell phone upgrades	1,000	-	
	Accessing vehicles equipment	650	-	
	Binocular sets (2)	600	-	

**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
FISCAL YEAR 2014-15  
SEPTEMBER 22, 2014**

<b>FUND 3650 - GENERAL FUND</b>				
<b>Account</b>	<b>Line Item Description</b>	<b>Final Budget FY 2014-15</b>	<b>Prelim. Budget FY 2014-15</b>	<b>Increase/ (Decrease)</b>
7650	District Special Expense	94,850	38,500	56,350
	Operational (permits, fees, other)	10,000	5,000	
	LAFCO	12,350	10,500	
	Election expenses (Prop 4)	23,000	23,000	
	Election expenses (Directors)	6,000	-	
	HEARO Radio program	40,000	-	
	Promotional exam supplies	3,500	-	
7671	Special Projects	9,400	7,500	1,900
	Public Education materials	5,400	4,000	
	Pre-hazard abatement brochure	4,000	3,500	
7730	Transportation & Travel	12,000	12,000	-
7731	Gasoline/Oil/Fuel	55,000	55,000	-
7732	Training	61,000	42,000	19,000
	Operational	50,000	40,000	
	Paramedic training	2,000	2,000	
	Blue Card Command annual fees	3,000	-	
	CA Conference of Arson Investigators	3,000	-	
	Command Strategies instructor fee	3,000	-	
7760	Utilities	47,000	47,000	-
	Operational	42,000	42,000	-
	Rental housing utilities	5,000	5,000	-
	<b>Total Services &amp; Supplies</b>	<b>1,509,799</b>	<b>1,066,000</b>	<b>443,799</b>
<b>Capital Assets</b>				
8300	Capital Assets	58,500	-	58,500
	Dispatch back-up power supply	21,800	-	-
	IT Servers and Infrastructure	36,700	-	-
	<b>Total Capital Assets</b>	<b>58,500</b>	<b>-</b>	<b>58,500</b>
<b>OTHER FINANCING USES</b>				
7901	Transfer To Pension Obligation Fund (3651)	769,123	769,313	(190)
7901	Transfer To Capital Outlay Fund (3652)	332,406	297,406	35,000
	<b>Total Other Financing Uses</b>	<b>1,101,529</b>	<b>1,066,719</b>	<b>34,810</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>15,694,158</b>	<b>14,278,532</b>	<b>1,415,625</b>
<b>Net Financial Impact</b>		<b>100,281</b>	<b>-</b>	
<b>Fund 3650 Equity</b>				
	Beginning Fund Balance at 7/1/2014	3,813,353	7/1/2013 3,381,909	
	Net Financial Impact	100,281	-	
	Projected Ending Fund Balance at 6/30/2015	3,913,634	6/30/2014 3,381,909	

**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
FISCAL YEAR 2014-15  
SEPTEMBER 22, 2014**

FUND 3651 - PENSION OBLIGATION FUND				
Account	Line Item Description	Final Budget FY 2014-15	Prelim. Budget FY 2014-15	Increase/ (Decrease)
<b>REVENUES</b>				
<b>Financing Sources</b>				
5910	Transfer from General Fund (3650)	769,123	769,313	(190)
	<b>ESTIMATED FUND REVENUES</b>	<b>769,123</b>	<b>769,313</b>	<b>(190)</b>
<b>EXPENDITURES</b>				
7460	Administration Fee	2,190	2,190	-
7830	Interest Expense	83,123	83,123	-
	<b>Total Expenditures</b>	<b>85,313</b>	<b>85,313</b>	<b>-</b>
<b>OTHER FINANCING USES</b>				
7910	Long Term Debt Principal Repayment	684,000	684,000	-
	<b>Other Financing Uses</b>	<b>684,000</b>	<b>684,000</b>	<b>-</b>
	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>769,313</b>	<b>769,313</b>	<b>-</b>
	<b>Net Financial Impact</b>	<b>(190)</b>	<b>-</b>	
<b>Fund 3651 Equity</b>				
	Est. Beginning Fund Balance at 7/1/2014	332	332	
	Net Financial Impact	(190)	-	
	Projected Ending Fund Balance at 6/30/2015	142	332	

**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
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SEPTEMBER 22, 2014**

<b>FUND 3652 - CAPITAL OUTLAY FUND</b>				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2014-15</u>	<u>Prelim. Budget FY 2014-15</u>	<u>Increase/ (Decrease)</u>
<b>REVENUES</b>				
<b>Financing Sources</b>				
5910	Transfer from General Fund (3650)	332,406	297,406	35,000
	<b>Total Financing Sources</b>	<b>332,406</b>	<b>297,406</b>	<b>35,000</b>
<b>Other Financing Sources</b>				
5909	Sale of Capital Assets - Chevy Tahoe	19,850	-	19,850
5909	Sale of Capital Assets - Squad 91	38,000	-	38,000
5909	Sale of Capital Assets - Medic 91 Ambulance	10,000	-	10,000
	<b>Total Other Financing Sources</b>	<b>67,850</b>	<b>-</b>	<b>67,850</b>
	<b>ESTIMATED FUND REVENUES</b>	<b>400,256</b>	<b>297,406</b>	<b>102,850</b>
<b>EXPENDITURES</b>				
<b>Capital Assets</b>				
8300	Vehicle (Ambulance)	63,000	-	-
8300	Vehicle (Division Chief)	54,200	54,200	-
	<b>TOTAL EXPENDITURES</b>	<b>117,200</b>	<b>54,200</b>	<b>63,000</b>
	<b>Net Financial Impact</b>	<b>283,056</b>	<b>243,206</b>	
<b>Fund 3652 Equity</b>				
	Est. Beginning Fund Balance at 7/1/2014	2,071,922	2,051,399	
	Net Financial Impact	283,056	243,206	
	Projected Ending Fund Balance at 6/30/2015	2,354,978	2,294,605	

**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
FISCAL YEAR 2014-15  
SEPTEMBER 22, 2014**

<b>FUND 3653 - LAND AND BUILDING FUND</b>				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2014-15</u>	<u>Prelim. Budget FY 2014-15</u>	<u>Increase/ (Decrease)</u>
<b>REVENUES</b>				
<b>Financing Sources</b>				
5910	Transfer from General Fund (3650)	-	-	-
	<b>ESTIMATED FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>Capital Assets</b>				
8100	Land	100,000	100,000	-
8700	Construction in Progress	-	-	-
	<b>Total Capital Assets</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>OTHER FINANCING USES</b>				
	Transfer To General Fund (3650)	800,000	-	800,000
	<b>Total Financing Uses</b>	<b>800,000</b>	<b>-</b>	<b>800,000</b>
	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>900,000</b>	<b>100,000</b>	<b>800,000</b>
	<b>Net Financial Impact</b>	<b>(900,000)</b>	<b>(100,000)</b>	
<b>Fund 3653 Equity</b>				
	Est. Beginning Fund Balance at 7/1/2014	7,860,427	7,812,910	
	Net Financial Impact	(900,000)	(100,000)	
	Projected Ending Fund Balance at 6/30/2015	6,960,427	7,712,910	

**MONTECITO FIRE PROTECTION DISTRICT  
FINAL BUDGET DETAIL  
FISCAL YEAR 2014-15  
SEPTEMBER 22, 2014**

FUND 3654 - UHR MELLO-ROOS FUND				
Account	Line Item Description	Final Budget FY 2014-15	Prelim. Budget FY 2014-15	Increase/ (Decrease)
<b>REVENUES</b>				
<b>Financing Sources</b>				
5910	Transfer from General Fund (3650)	-	-	-
	<b>ESTIMATED FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
7460	Professional and Specialized Services	9,525	9,000	525
	<b>TOTAL EXPENDITURES</b>	<b>9,525</b>	<b>9,000</b>	<b>525</b>
	<b>Net Financial Impact</b>	<b>(9,525)</b>	<b>(9,000)</b>	
<b>Fund 3654 Equity</b>				
	Est. Beginning Fund Balance at 7/1/2014	9,525	9,000	
	Net Financial Impact	(9,525)	(9,000)	
	Projected Ending Fund Balance at 6/30/2015	-	-	

# Agenda

## Item #7





**RESOLUTION NO. 2014-11**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
IN THE MATTER OF ESTABLISHING APPROPRIATION LIMITS  
FOR THE 2013-2014 FISCAL YEAR  
FOR THE MONTECITO FIRE PROTECTION DISTRICT**

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

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2013-2014 based on the measure approved by the voters July 13, 2010, and

WHEREAS, at least fifteen (15) days prior to this date documentation used in the determination of the appropriations limit attached hereto as "Exhibit A" was available for public inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District Headquarters, 595 San Ysidro Road, Montecito, Santa Barbara County, California, and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District, as follows:

The appropriations limit of the Montecito Fire Protection District for the 2013-14 fiscal year is \$14,213,642.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 22<sup>nd</sup> day of September, 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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President of the Board of Directors

MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

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Secretary

**RESOLUTION NO. 2014-11****EXHIBIT A**

**MONTECITO FIRE PROTECTION DISTRICT  
FISCAL YEAR 2013-2014 APPROPRIATION LIMIT  
AS APPROVED BY OVERRIDE ELECTION ON JULY 13, 2010**

<b>REVENUE CATEGORY:</b>	<b>ACTUAL PROCEEDS June 30, 2014</b>
<b>1. Taxes on Property</b>	
Current Secured Property Tax	\$ 13,200,333
Unitary Tax	107,223
Current Unsecured Property Tax	594,307
Prior Year Secured Property Tax	-58,054
Prior Year Unsecured Property Tax	8,335
Current Supplemental Property Tax	243,666
Prior Year Supplemental Property Tax	16,454
<b>2. Educational Revenue Augmentation</b>	-0-
<b>3. Special Taxes</b>	-0-
<b>4. Interest</b>	15,048
<b>5. Other</b>	
Homeowners' Property Tax Relief	86,330
<b>TOTAL</b>	<u><u>\$ 14,213,642</u></u>

## Montecito Fire Protection District 2013-14 Appropriations Limit Calculation

### Appropriations Subject to Limitation

#### Fiscal Year 2013-14 Revenue Classifications

Proceeds of Taxes	\$	14,213,642	
Non-Proceeds of Taxes		786,356	
			14,999,998

#### Less Excluded Appropriations

Revenue received from federal government		(97,418)	
Qualified capital outlay		(306,286)	
Federal mandates:			
FLSA	(395,798)		
Medicare	(91,414)	(487,212)	
			(890,917)

**Total Appropriations Subject to Limitation** **\$ 14,109,081**

### Appropriation Limit Calculation

Fiscal year 2012-13 Limit (without override)		\$ 5,422,789	
A. Cost of living adjustment*		0.9977	
B. Change in population adjustment*		1.0110	
Change factor (A x B)		1.0087	
Increase in appropriation limit			47,178
<b>Fiscal year 2013-14 Limit (without override)</b>			<b>\$ 5,469,967</b>

### Excluded Appropriations due to the Prop 4 Override Election\*\*:

Election authorized override (all tax proceeds)	\$	14,213,642	
Revenue received from federal government		97,418	
Qualified capital outlay		306,286	
Federal mandates:			
FLSA	395,798	-	
Medicare	91,414	487,212	
			\$ 15,104,559

\* Adjustment factors were adopted by a roll call vote at the June 23, 2014 Board Meeting.

\*\* Measure M2010 passed July 2010

