

## MONTECITO FIRE PROTECTION DISTRICT

### Finance Committee Meeting Agenda

February 12, 2015 at 3:00 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 January 2015 financial statements.
3. Review PARS OPEB Trust Program statement for December 2014.
4. Review and discuss an accelerated contribution schedule for the PARS OPEB Trust Program.
5. Review proposed budget policy recommendations: OPEB payment schedule and tax revenue growth assumption. (Staff report included in January packet)
6. Review and make recommendation for adoption of revised Salary and Benefit schedule for fiscal year 2014-15.
7. Discuss the development of a long-term budget.
8. Fire Chief's Report.
9. Requests for items to be included for the next Finance Committee Meeting.
10. Adjournment.

The next meeting is scheduled for Thursday, March 12, 2015 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 February 9, 2015.

MONTECITO FIRE PROTECTION DISTRICT



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



# MONTECITO FIRE PROTECTION DISTRICT

## Notes for the Finance Committee Meeting

January 16, 2015 at 2:00 p.m.

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

The meeting was called to order by Director Sinsler at 2:05 p.m.

**Directors present:** Director Sinsler and Director van Duinwyk

**Administrators present:** Chief Hickman and Araceli Gil, District Accountant

- 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.**

No public comment.

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

Key points:

- The District received over 8 million in property tax revenue YTD, approximately 57% of the budgeted amount.
- A contribution in the amount of \$536,712 to the PARS OPEB account was processed in December. An additional \$1,073,424 contribution is scheduled for this fiscal year.

Director van Duinwyk made note that the District earns 0.369% of interest in the County Treasury Pool (per Capitol PFG's report). Rather than making contributions of 1.6 million over the next three years, he would like to look into making payments at a more accelerated rate to earn a higher return on investment.

Director van Duinwyk inquired if the \$90,000 allocated towards hazard mitigation program is adequate, considering Citygate's recent comments on the District's hazard mitigation efforts. Chief Hickman explained that additional projects are coordinated through grants, therefore efforts total closer to \$250,000 per year.

After further review of the financial statements, the committee agreed to recommend approval of the December 2014 financial statements.

- 3. Review PARS OPEB Trust Program statements for October and November 2014.**

Director Sinsler requested an explanation on the calculations used for the "Investment Return" shown on each statement.

The Finance Committee agreed to have representatives from PARS attend the next Board meeting on February 23, 2015 to review the trust's performance over the last year.

**4. Review CalPERS Annual Valuation Report as of June 30, 2013 for Miscellaneous and Safety Plans.**

Ms. Gil reviewed the staff report highlighting the important points provided about the District's two plans.

- CalPERS made some changes to their smoothing/amortization policies, and the risk pooling structure to ensure that all policies are fully funded in 30 years.
- The increase in rates was expected, and will continue to increase for the next five years based on the new policy changes.
- The District has monthly contribution payments of \$47,546 totaling more than \$570,000 over the course of the year. CalPERS offers an option to pay one lump sum payment for a discount of approximately \$20,000. The Finance Committee supports staff's recommendation to take advantage of the annual lump sum prepayment option.

**5. Review Board-approved Budget Calendar and consider budget policy recommendations for fiscal year 2015-16.**

Director van Duinwyk would like to revisit an accelerated OPEB funding policy at the next Finance Committee meeting.

The Finance Committee would like to discuss the creation of a long-term budget at the February committee meeting. And further down the road, discuss the creation of a capital reserve plan after the Strategic Planning Committee, in conjunction with staff, establishes a strategic plan for the District.

The Finance Committee recommends approving the revenue assumption changes to the preliminary budget.

**6. Fire Chief's Report.**

Chief Hickman reported on the following: recent changes to our service phone lines are saving the District approximately \$550/month, the purchase of a storage container, and the sale of the old medical squad unit.

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

PARS OPEB accelerated contribution plan and long-term budget discussion.

**8. Adjournment.**

The meeting was adjourned at 3:52 p.m.

The next meeting is scheduled for Thursday, February 12, 2015 at 3:00 p.m.

# Agenda

## Item #2



**Variance Report**  
**Finance Committee - February 12, 2015**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0115	The County posts quarterly fair market value (FMV) adjustments for cash invested in their investment pool.
2 Balance Sheet	0550	The deposit amount required by State Fund, the District's worker's compensation insurance. The policy was cancelled on 12/31/14, therefore this line item will clear in January or February when final payments to State Fund are determined.
3 Balance Sheet	1210	The Accounts Payable detail is included in the Cash Reconciliation report.
4 Balance Sheet	1330	Funds temporarily borrowed from Fund 3653 to help offset potential cash flow shortages due to tax revenue collection schedule.
5 Balance Sheet	1400	The deposit amounts held for the three rental property tenants.
6 Balance Sheet	1730	This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Budget Journal Entry.
7 Financial Status	5105	The line item is being used to account for revenue from first response services provided to AMR and dispatch services provided to Carpinteria-Summerland Fire.
8 Financial Status	6300	Overtime activity is higher than anticipated due to fire assignments and extended personnel vacancies. A budget amendment will likely be necessary to adjust the budgeted amount.
9 Financial Status	7205	The majority of hazard mitigation projects take place in the spring when the "Neighborhood Projects" start.
10 Financial Status	7348	This account is for budgeted items that have not been purchased yet.
11 Financial Status	7460	Expenses are low for the year, but major budgeted items include the CWPP and helicopter prepositioning.
12 Financial Status	7506	Fee paid to the SB County Tax Collector's office. Paid in April/May.
13 Financial Status	7650	This line item is used to account for events/purchases that don't occur every year. For example, Prop 4 override and Officer elections, new hire or promotional expenses, permit expenses, etc.
14 Financial Status Fund 3651	7830 & 7910	Payments for the side fund pension bond are paid semi-annually, and due in July and January. Both payments have been posted for the fiscal year.
15 Financial Status Fund 3652	8300	The year to date expense of \$154,933 is for the Type 6 Patrol that was originally budgeted and expected last fiscal year. But it was received this fiscal year, therefore the expense was incurred this year.
Revenue Transactions	3750	The District did not receive any tax revenue disbursements in January.
16 Financial Trend	Taxes	The Unitary, Prior Secured, Prior Unsecured, Supplemental and Supplemental Prior disbursements are delayed because the SB County Tax Collector's office installed a new accounting system that has backlogged their office.
17 Financial Trend	4476	The District has only received one payment for federal fire reimbursements as of January. Outstanding amounts can be seen on the Fire Billings Detail.

**Variance Report**  
**Finance Committee - February 12, 2015**

	<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
<b>18</b>	Financial Trend	7120	In previous years, account 7120 included vehicle maintenance. This year, the vehicle maintenance expenses are recorded in account 7363.
<b>19</b>	Financial Trend	7630	The previous year included portable radios purchases of over \$25k.
<b>20</b>	Financial Trend	7650	Includes fees of \$28,000 for the Prop 4 Override Election held in July, LAFCO budget allocation of \$12k, and testing material for new hires and promotional process.
<b>21</b>	Expenditure Trend	6100	The increase was due to approximately \$180,000 in vacation payouts to 3 retirees.
<b>22</b>	Expenditure Trend	6700	The majority of unemployment insurance is paid in the first payroll of the new year.
<b>23</b>	Expenditure Trend	7324	Payment to the financial auditors was processed in January.
<b>24</b>	Expenditure Trend	7450	Includes the purchase of mapping software for \$5k, and two new computers for \$2,500.
<b>25</b>	Expenditure Trend	7731	Includes invoices for November and December for The Village Station and the corporate credit card.



# Balance Sheet

As of: 1/31/2015  
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 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	4,021,476.42	10,566,721.96	9,228,022.88	5,360,175.50
0115 -- Treasury FMV Adjustment	-2,052.63	0.00	7,671.61	-9,724.24 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	17,597.94	11,483.60	19,570.76	9,510.78
0230 -- Accounts Receivable	115,847.81	0.00	115,847.81	0.00
0240 -- Interest Receivable	7,743.87	4,034.08	11,777.95	0.00
0550 -- Deposits with Others	67,620.00	3,258.00	0.00	70,878.00 2
<b>Total Assets</b>	<b>4,228,733.41</b>	<b>10,585,497.64</b>	<b>9,382,891.01</b>	<b>5,431,340.04</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,859,729.15	2,859,729.15	0.00
1015 -- EFT Payable	0.00	1,188,452.07	1,188,452.07	0.00
1210 -- Accounts Payable	134,045.11	4,049,506.62	3,922,666.00	7,204.49 3
1240 -- Accrued Expenses	278,335.41	278,335.41	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	1,500,000.00	1,500,000.00 4
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00 5
1730 -- Unidentified Deposits	0.00	472,021.11	472,021.11	0.00 6
<b>Total Liabilities</b>	<b>415,380.52</b>	<b>8,848,044.36</b>	<b>9,942,868.33</b>	<b>1,510,204.49</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	26,004,992.26	26,109,516.92	2,649,757.55
<b>Total Equity</b>	<b>3,813,352.89</b>	<b>26,004,992.26</b>	<b>26,112,774.92</b>	<b>3,921,135.55</b>

# Balance Sheet

As of: 1/31/2015  
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 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2015
Total Liabilities, Equity & Other Credits	4,228,733.41	34,853,036.62	36,055,643.25	5,431,340.04

# Balance Sheet

As of: 1/31/2015  
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 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	347.22	769,125.01	769,307.91	164.32
0115 -- Treasury FMV Adjustment	-0.18	0.00	540.22	-540.40
0240 -- Interest Receivable	0.36	11.65	12.01	0.00
<b>Total Assets</b>	<b>347.40</b>	<b>769,136.66</b>	<b>769,860.14</b>	<b>-376.08</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	767,117.91	767,117.91	0.00
1210 -- Accounts Payable	0.00	769,307.91	769,307.91	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>1,538,615.82</b>	<b>1,538,615.82</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	1,539,161.13	1,538,437.65	-723.48
<b>Total Equity</b>	<b>347.40</b>	<b>1,539,161.13</b>	<b>1,538,437.65</b>	<b>-376.08</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>347.40</b>	<b>3,077,776.95</b>	<b>3,077,053.47</b>	<b>-376.08</b>

# Balance Sheet

As of: 1/31/2015  
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 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,070,998.04	50,635.50	0.00	2,121,633.54
0115 -- Treasury FMV Adjustment	-1,057.07	280.32	2,126.23	-2,902.98
0240 -- Interest Receivable	1,981.27	3,804.23	5,785.50	0.00
0550 -- Deposits with Others	154,933.00	0.00	154,933.00	0.00
<b>Total Assets</b>	<b>2,226,855.24</b>	<b>54,720.05</b>	<b>162,844.73</b>	<b>2,118,730.56</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1730 -- Unidentified Deposits	0.00	44,850.00	44,850.00	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>44,850.00</b>	<b>44,850.00</b>	<b>0.00</b>
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	154,933.00	154,933.00	0.00	0.00
2140 -- Fund Balance-Assigned	2,071,922.24	0.00	0.00	2,071,922.24
2200 -- Fund Balance-Residual	0.00	557,315.23	604,123.55	46,808.32
<b>Total Equity</b>	<b>2,226,855.24</b>	<b>712,248.23</b>	<b>604,123.55</b>	<b>2,118,730.56</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>2,226,855.24</b>	<b>757,098.23</b>	<b>648,973.55</b>	<b>2,118,730.56</b>

# Balance Sheet

As of: 1/31/2015  
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 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,858,749.96	18,706.55	1,500,531.00	6,376,925.51
0115 -- Treasury FMV Adjustment	-4,011.24	851.20	5,669.38	-8,829.42
0240 -- Interest Receivable	5,688.06	13,018.49	18,706.55	0.00
0260 -- Due From Other Funds	0.00	1,500,000.00	0.00	1,500,000.00
<b>Total Assets</b>	<b>7,860,426.78</b>	<b>1,532,576.24</b>	<b>1,524,906.93</b>	<b>7,868,096.09</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
2200 -- Fund Balance-Residual	0.00	906,200.38	913,869.69	7,669.31
<b>Total Equity</b>	<b>7,860,426.78</b>	<b>906,200.38</b>	<b>913,869.69</b>	<b>7,868,096.09</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>				
	<b>7,860,426.78</b>	<b>906,200.38</b>	<b>913,869.69</b>	<b>7,868,096.09</b>

# Financial Status

As of: 1/31/2015 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	1/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	13,782,468.00	7,721,764.82	-6,060,703.18	56.03 %
3011 -- Property Tax-Unitary	107,223.00	0.00	-107,223.00	0.00 %
3020 -- Property Tax-Current Unsecd	582,421.00	631,309.28	48,888.28	108.39 %
3040 -- Property Tax-Prior Secured	-60,614.00	-102.20	60,511.80	0.17 %
3050 -- Property Tax-Prior Unsecured	7,918.00	0.00	-7,918.00	0.00 %
3054 -- Supplemental Pty Tax-Current	219,299.00	16,261.83	-203,037.17	7.42 %
3056 -- Supplemental Pty Tax-Prior	14,809.00	-2,580.20	-17,389.20	-17.42 %
	14,653,524.00	8,366,653.53	-6,286,870.47	57.10 %
<b>Taxes</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	17,659.00	4,034.08	-13,624.92	22.84 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-7,657.12	-7,657.12	--
3409 -- Other Rental of Bldgs and Land	50,961.00	20,656.56	-30,304.44	40.53 %
	68,620.00	17,033.52	-51,586.48	24.82 %
<b>Use of Money and Property</b>				
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	0.00	182,712.44	182,712.44	--
4220 -- Homeowners Property Tax Relief	86,330.00	42,183.11	-44,146.89	48.86 %
	86,330.00	224,895.55	138,565.55	260.51 %
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	0.00	11,203.88	11,203.88	--
	0.00	11,203.88	11,203.88	--
<b>Charges for Services</b>				
5105 -- Reimb for District Services	180,140.00	90,078.00	-90,062.00	50.00 %
	180,140.00	90,078.00	-90,062.00	50.00 %

# Financial Status

As of: 1/31/2015 (59% 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	6/30/2015 Fiscal Year Adjusted Budget	1/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,825.00	24,975.07	19,150.07	428.76 %
Miscellaneous Revenue	5,825.00	24,975.07	19,150.07	428.76 %
Revenues	14,994,439.00	8,734,839.55	-6,259,599.45	58.25 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,623,640.00	3,548,466.52	3,075,173.48	53.57 %
6300 -- Overtime	850,000.00	851,274.07	-1,274.07	100.15 %
6400 -- Retirement Contribution	1,885,332.00	988,805.00	896,527.00	52.45 %
6475 -- Retiree Medical OPEB	1,610,136.00	536,712.00	1,073,424.00	33.33 %
6550 -- FICA/Medicare	99,663.00	59,469.82	40,193.18	59.67 %
6600 -- Health Insurance Contrib	1,262,839.00	814,668.25	448,170.75	64.51 %
6700 -- Unemployment Ins Contribution	8,925.00	7,470.96	1,454.04	83.71 %
6900 -- Workers Compensation	683,796.00	442,251.83	241,544.17	64.68 %
Salaries and Employee Benefits	13,024,331.00	7,249,118.45	5,775,212.55	55.66 %
Services and Supplies				
7030 -- Clothing and Personal	12,000.00	2,543.00	9,457.00	21.19 %
7050 -- Communications	96,300.00	51,987.96	44,312.04	53.99 %
7060 -- Food	2,500.00	174.68	2,325.32	6.99 %
7070 -- Household Supplies	24,970.00	11,896.69	13,073.31	47.64 %
7090 -- Insurance	29,302.00	30,051.15	-749.15	102.56 %
7120 -- Equipment Maintenance	25,000.00	18,654.91	6,345.09	74.62 %
7200 -- Structure & Ground Maintenance	38,224.00	22,873.67	15,350.33	59.84 %
7205 -- Fire Defense Zone	90,000.00	13,157.38	76,842.62	14.62 %
7322 -- Consulting & Mgmt Fees	3,100.00	1,292.41	1,807.59	41.69 %
7324 -- Audit and Accounting Fees	22,685.00	14,603.00	8,082.00	64.37 %

# Financial Status

As of: 1/31/2015 (59% 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	6/30/2015 Fiscal Year Adjusted Budget	1/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
7348 -- Instruments & Equip. <\$5000	39,665.00	2,564.77	37,100.23	6.47 % 10
7363 -- Equipment Maintenance (Vehicles)	50,000.00	17,631.47	32,368.53	35.26 %
7400 -- Medical, Dental and Lab	18,136.00	9,600.03	8,535.97	52.93 %
7430 -- Memberships	2,750.00	2,037.00	713.00	74.07 %
7450 -- Office Expense	27,317.00	18,384.68	8,932.32	67.30 %
7460 -- Professional & Special Service	516,000.00	147,525.80	368,474.20	28.59 % 11
7506 -- Administrative Expense (SBC)	165,000.00	0.00	165,000.00	0.00 % 12
7507 -- ADP Payroll Fees	7,500.00	3,326.07	4,173.93	44.35 %
7510 -- Contractual Services	41,400.00	30,389.77	11,010.23	73.41 %
7530 -- Publications & Legal Notices	2,000.00	1,272.96	727.04	63.65 %
7580 -- Rents/Leases-Structure	5,500.00	2,794.55	2,705.45	50.81 %
7630 -- Small Tools & Instruments	11,200.00	2,843.80	8,356.20	25.39 %
7650 -- Special Departmental Expense	94,850.00	53,133.84	41,716.16	56.02 % 13
7671 -- Special Projects	9,400.00	7,114.16	2,285.84	75.68 %
7730 -- Transportation and Travel	12,000.00	7,589.80	4,410.20	63.25 %
7731 -- Gasoline-Oil-Fuel	55,000.00	26,234.98	28,765.02	47.70 %
7732 -- Training	61,000.00	24,836.18	36,163.82	40.72 %
7760 -- Utilities	47,000.00	26,058.51	20,941.49	55.44 %
Services and Supplies	1,509,799.00	550,573.22	959,225.78	36.47 %
Capital Assets				
8300 -- Equipment	58,500.00	58,276.46	223.54	99.62 %
Capital Assets	58,500.00	58,276.46	223.54	99.62 %
Expenditures	14,592,630.00	7,857,968.13	6,734,661.87	53.85 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	800,000.00	0.00	-800,000.00	0.00 %



# Financial Status

As of: 1/31/2015 (59% 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	6/30/2015 Fiscal Year Adjusted Budget	1/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Other Financing Sources	800,000.00	0.00	-800,000.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,101,529.00	769,113.00	332,416.00	69.82 %
Other Financing Uses	1,101,529.00	769,113.00	332,416.00	69.82 %
Other Financing Sources & Uses	-301,529.00	-769,113.00	-467,584.00	255.07 %
Changes to Fund Balances				
Increase to Nonspendables	0.00	3,258.00	-3,258.00	--
9605 -- Prepaids/Deposits				
Increase to Nonspendables	0.00	3,258.00	-3,258.00	--
Changes to Fund Balances	0.00	-3,258.00	-3,258.00	--
Montecito Fire Protection Dist	100,280.00	104,500.42	4,220.42	104.21 %

# Financial Status

As of: 1/31/2015 (59% 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	6/30/2015 Fiscal Year Adjusted Budget	1/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	11.65	11.65	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-540.22	-540.22	--
Use of Money and Property	0.00	-528.57	-528.57	--
<b>Revenues</b>	0.00	-528.57	-528.57	--
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	2,190.00	2,190.00	0.00	100.00 %
Services and Supplies	2,190.00	2,190.00	0.00	100.00 %
<b>Other Charges</b>				
7830 -- Interest Expense	83,123.00	83,122.80	0.20	100.00 % 14
<b>Other Charges</b>	83,123.00	83,122.80	0.20	100.00 %
<b>Expenditures</b>	85,313.00	85,312.80	0.20	100.00 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	769,123.00	769,113.00	-10.00	100.00 %
<b>Other Financing Sources</b>	769,123.00	769,113.00	-10.00	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	684,000.00	683,995.11	4.89	100.00 % 14
<b>Other Financing Uses</b>	684,000.00	683,995.11	4.89	100.00 %
<b>Other Financing Sources &amp; Uses</b>	85,123.00	85,117.89	-5.11	99.99 %
Montecito Fire Pension Oblig	-190.00	-723.48	-533.48	380.78 %

# Financial Status

As of: 1/31/2015 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	1/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	3,804.23	3,804.23	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-1,845.91	-1,845.91	--
Use of Money and Property	0.00	1,958.32	1,958.32	--
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	67,850.00	0.00	-67,850.00	0.00 %
Miscellaneous Revenue	67,850.00	0.00	-67,850.00	0.00 %
Revenues	67,850.00	1,958.32	-65,891.68	2.89 %
<b>Expenditures</b>				
Capital Assets				
8300 -- Equipment	117,200.00	154,933.00	-37,733.00	132.20 % 15
Capital Assets	117,200.00	154,933.00	-37,733.00	132.20 %
Expenditures	117,200.00	154,933.00	-37,733.00	132.20 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	332,406.00	0.00	-332,406.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	44,850.00	44,850.00	--
Other Financing Sources	332,406.00	44,850.00	-287,556.00	13.49 %
Other Financing Sources & Uses	332,406.00	44,850.00	-287,556.00	13.49 %
Montecito Fire Cap Outlay Res	283,056.00	-108,124.68	-391,180.68	-38.20 %

# Financial Status

As of: 1/31/2015 (59% 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	6/30/2015 Fiscal Year Adjusted Budget	1/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	13,018.49	13,018.49	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-4,818.18	-4,818.18	--
Use of Money and Property	0.00	8,200.31	8,200.31	--
<b>Revenues</b>	0.00	8,200.31	8,200.31	--
<b>Expenditures</b>				
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Work in Progress	0.00	531.00	-531.00	--
<b>Capital Assets</b>	100,000.00	531.00	99,469.00	0.53 %
<b>Expenditures</b>	100,000.00	531.00	99,469.00	0.53 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Uses				
7901 -- Oper Trf (Out)	800,000.00	0.00	800,000.00	0.00 %
<b>Other Financing Uses</b>	800,000.00	0.00	800,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>	-800,000.00	0.00	800,000.00	0.00 %
Montecito Fire Land & Building	-900,000.00	7,669.31	907,669.31	-0.85 %
<b>Net Financial Impact</b>	-516,854.00	3,321.57	520,175.57	-0.64 %

# Revenue Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0065883	1/21/2015		Little Deer Complex, 08/01-08/24/14	88,267.76
DJE - 0066124	1/29/2015		Eiler Fire, 08/06-08/16/14	96,835.29
DJE - 0066124	1/29/2015		Junction Fire, 08/18-08/21/14	23,118.98
			Total State-Emergency Assistance	208,222.03
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0065883	1/21/2015		Way Fire, 08/19-08/25/14	11,203.88
			Total Federal Emergency Assistance	11,203.88
Line Item Account 5105 -- Reimb for District Services				
DJE - 0066124	1/29/2015		EMS Mgmt LLC, First response pmt - Q2	23,604.00
			Total Reimb for District Services	23,604.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0066124	1/29/2015		FEMA communications grant residual funds	71.00
DJE - 0066124	1/29/2015		C. Hickman reimb. for 2 necklaces purchased	44.00
DJE - 0066124	1/29/2015		Employee purchase of patches	8.00
			Total Other Miscellaneous Revenue	123.00
			Total Montecito Fire Protection Dist	243,152.91

# Revenue Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 5919 -- Sale Capital Assets-Prsnl Prop				
DJE - 0065885	1/15/2015		Wynn Fire Equip: Sale of 2004 Rescue Squad	25,000.00
			Total Sale Capital Assets-Prsnl Prop	25,000.00
			Total Montecito Fire Cap Outlay Res	25,000.00

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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
<b>Line Item Account 6100 -- Regular Salaries</b>						
CLM - 0318063	1/2/2015		Survivor benefit & employee contribution, 1/2/15	12,334.82	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0318070	1/2/2015		Employer & employee contributions, 1/2/15	19,844.00	356600	MASSMUTUAL
EFC - 0011876	1/2/2015		Montecito Fire Payroll, 1/2/15	319,031.81	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0112715	1/2/2015		Overtime adjustment, 1/2/15	-67,586.91		
CLM - 0318090	1/13/2015		Employee paid insurance, December	1,501.22	244645	AFLAC
CLM - 0320064	1/16/2015		Survivor benefit & employee contribution, 1/16/15	10,875.42	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0320065	1/16/2015		Health Benefits, February	3,579.78	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0320069	1/16/2015		Employer & employee contributions, 1/16/15	52,242.55	356600	MASSMUTUAL
CLM - 0320070	1/16/2015		Dues & insurance, 1/16/15	6,552.00	556913	Montecito Firemens Assoc
EFC - 0011965	1/16/2015		Montecito Fire Payroll, 1/16/15	385,032.40	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0113250	1/16/2015		Overtime adjustment, 1/15/16	-44,616.89		
CLM - 0321059	1/30/2015		FSA plan reimbursements, 1/1-1/30/15	1,561.13	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0321286	1/30/2015		FSA plan reimbursements, 1/1-1/30/15	-1,561.13	788368	CONEXIS BENEFITS ADMINISTRATOR LP
<b>Total Regular Salaries</b>				698,790.20		
<b>Line Item Account 6300 -- Overtime</b>						
JE - 0112715	1/2/2015		Overtime adjustment, 1/2/15	67,734.67		
JE - 0113250	1/16/2015		Overtime adjustment, 1/15/16	44,616.89		
<b>Total Overtime</b>				112,351.56		
<b>Line Item Account 6400 -- Retirement Contribution</b>						
CLM - 0318063	1/2/2015		Retirement contributions, 1/2/15	74,807.23	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0320064	1/16/2015		Retirement contributions, 1/16/15	65,493.09	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0320066	1/16/2015		2015 RBF contribution	27,649.44	005979	CALIFORNIA PUBLIC EMPLOYEES

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 6550 -- FICA/Medicare				167,949.76		RETIREMENT SYSTEM
EFC - 0011876	1/2/2015		Montecito Fire Payroll, 1/2/15	4,885.15	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0011965	1/16/2015		Montecito Fire Payroll, 1/16/15	5,689.49	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Retirement Contribution				10,574.64		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0318072	1/2/2015		Dental insurance, January	13,481.50	711633	DELTA DENTAL
MIC - 0062428	1/2/2015		Vision insurance - active, January	1,487.20	855111	Vision Service Plan-CA
MIC - 0062428	1/2/2015		Vision insurance - retirees, January	1,250.60	855111	Vision Service Plan-CA
CLM - 0320065	1/16/2015		Health Benefits, February	86,645.34	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0320068	1/16/2015		Life Insurance, February	587.52	007069	LINCOLN NATIONAL LIFE INS
CLM - 0321047	1/30/2015		Conexis FSA Plan - Bank debit testing	1.00	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0321289	1/30/2015		Conexis FSA Plan - Bank debit testing	-1.00	788368	CONEXIS BENEFITS ADMINISTRATOR LP
Total Health Insurance Contrib				103,452.16		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0011876	1/2/2015		Montecito Fire Payroll, 1/2/15	6,732.85	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0011965	1/16/2015		Montecito Fire Payroll, 1/16/15	422.73	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				7,155.58		
Line Item Account 6900 -- Workers Compensation						
CLM - 0320094	1/23/2015		Worker's comp insurance premium, 1/1-3/31/15	117,982.00	310538	SDRMA
DJE - 0066124	1/29/2015		SCIF dividend issued for policy 1/1-12/31/13	-58,152.94		
Total Workers Compensation				59,829.06		



# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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
<b>Line Item Account 7030 -- Clothing and Personal</b>						
CLM - 0316921	1/12/2015		Apparel customization	32.40	234567	Chaz Sportswear
CLM - 0318190	1/13/2015		Helmet mounts for E391	75.85	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	1/31/2015		SUTAX JE - January 2015	0.71		
				<b>108.96</b>		
<b>Total Clothing and Personal</b>						
<b>Line Item Account 7050 -- Communications</b>						
CLM - 0316900	1/6/2015		Phone services, December	477.61	009201	IMPULSE INTERNET SERVICES
CLM - 0316916	1/6/2015		Satellite phone charges	149.71	005120	SATCOM GLOBAL INC
CLM - 0316913	1/7/2015		E92 Sim card for MDC, November	37.99	009266	SPRINT
CLM - 0318101	1/13/2015		Cell phone upgrades: Hickman & Gregson	484.22	297454	VERIZON WIRELESS
CLM - 0318101	1/13/2015		Wireless service, December	999.69	297454	VERIZON WIRELESS
CLM - 0318184	1/13/2015		E92 Sim card for MDC, December	37.99	009266	SPRINT
MIC - 0062432	1/13/2015		805-181-0808	49.22	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-565-9618	60.21	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-969-0318	62.87	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-RT0-0176	49.22	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-RT0-2320	49.22	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-RT5-5839	139.05	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-RT7-4343	49.22	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-RT7-4365	49.22	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-RTO-6142	112.22	308867	VERIZON CALIFORNIA
MIC - 0062432	1/13/2015		805-UH0-4248	646.83	308867	VERIZON CALIFORNIA
CLM - 0320082	1/26/2015		Phone services, February	477.61	009201	IMPULSE INTERNET SERVICES
CLM - 0320098	1/30/2015		CAD connectivity & Internet	2,674.90	776537	COX COMMUNICATIONS
CLM - 0321096	1/30/2015		Replacement IP phones (4)	521.95	006215	US BANK CORPORATE PAYMENT SYSTEM
				<b>7,128.95</b>		
<b>Total Communications</b>						

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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
<b>Line Item Account 7060 -- Food</b>						
CLM - 0318190	1/13/2015		Halloween candy for stations	17.98	006215	US BANK CORPORATE PAYMENT SYSTEM
			<b>Total Food</b>	<b>17.98</b>		
<b>Line Item Account 7070 -- Household Supplies</b>						
MIC - 0062463	1/12/2015		Shop towels, Sta. 1	315.03	285433	MISSION UNIFORM SERVICE INC
MIC - 0062463	1/12/2015		Shop towels, Sta. 2	199.70	285433	MISSION UNIFORM SERVICE INC
CLM - 0318137	1/13/2015		Household supplies	866.77	579739	Unisource
CLM - 0318178	1/13/2015		Turnouts cleaned	214.00	789085	Suds-Duds Launderette
MIC - 0062910	1/23/2015		Bottled water, Sta. 1	170.03	032539	NESTLE PURE LIFE DIRECT
MIC - 0062910	1/23/2015		Bottled water, Sta. 2	54.83	032539	NESTLE PURE LIFE DIRECT
CLM - 0321096	1/30/2015		Straw wattle for sand containment	26.65	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0062914	1/30/2015		R. Galbraith Reimb: Laundry detergent for Stations	88.84	031572	ROBERT GALBRAITH
			<b>Total Household Supplies</b>	<b>1,935.85</b>		
<b>Line Item Account 7120 -- Equipment Maintenance</b>						
CLM - 0316937	1/6/2015		Repair power outlet in copy room	96.47	622628	Pauletto Electric
MIC - 0062095	1/12/2015		Mako compressed air testing kit	10.00	029053	TRACE ANALYTICS LLC
MIC - 0062095	1/12/2015		Mako compressed air testing	75.00	029053	TRACE ANALYTICS LLC
CLM - 0318131	1/13/2015		Lawn mower repair	47.05	000250	A-OK MOWER SHOP INC
CLM - 0318140	1/13/2015		Antifreeze pick-up, Sta. 2	115.13	691500	SAFETY KLEEN CORP
CLM - 0318172	1/13/2015		Power cord reel for Sta. 2	392.39	436027	BURTONS FIRE INC
CLM - 0318172	1/13/2015		Pump test gauge	346.66	436027	BURTONS FIRE INC
CLM - 0318172	1/13/2015		E92 repair part: drive flange	293.69	436027	BURTONS FIRE INC
CLM - 0318181	1/13/2015		Hardware for minor repairs	35.19	853237	Montecito Village Hardware
CLM - 0318181	1/13/2015		Keys for new storage container	9.04	853237	Montecito Village Hardware
CLM - 0318190	1/13/2015		Air compressor filter and battery pack	136.23	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0317011	1/16/2015		MAKO air compressor service	183.28	030142	COMPRESSED AIR OF CA

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 - 0321096	1/30/2015		Flashlight repair parts	372.10	006215	US BANK CORPORATE PAYMENT SYSTEM
Line Item Account 7200 -- Structure & Ground Maintenance						
CLM - 0316936	1/6/2015		Installation of deadbolts on Admin offices	842.80	712454	SANTA BARBARA LOCKSMITHS INC
MIC - 0062073	1/6/2015		A/C semi-annual maintenance, Sta. 1	452.69	025531	ANCHOR AIR SYSTEMS
MIC - 0062073	1/6/2015		A/C semi-annual maintenance, Sta. 2	244.79	025531	ANCHOR AIR SYSTEMS
CLM - 0317020	1/7/2015		Repairs and alignment of all doors	2,968.00	856636	VORTEX INDUSTRIES
CLM - 0318175	1/13/2015		Landscape maintenance	730.00	639830	Peyton Scapes
CLM - 0318190	1/13/2015		Microwave for 1259 EVR rental property	255.94	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0062440	1/13/2015		Driveway concrete repair, partial pmt (budgeted)	3,500.00	061380	MATT SHAW CONCRETE INC
MIC - 0062440	1/13/2015		Driveway concrete repair, complete pmt (budgeted)	1,000.00	061380	MATT SHAW CONCRETE INC
Total Structure & Ground Maintenance				9,994.22		
Line Item Account 7324 -- Audit and Accounting Fees						
CLM - 0316272	1/2/2015		Financial Audit FY 13-14	7,307.00	032377	FECHTER & COMPANY
Total Audit and Accounting Fees				7,307.00		
Line Item Account 7348 -- Instruments & Equip. < \$5000						
CLM - 0318125	1/13/2015		Battery back-up UPS for Gibraltar (budgeted)	2,564.77	733744	Sterling Communications
Total Instruments & Equip. < \$5000				2,564.77		
Line Item Account 7363 -- Equipment Maintenance						
MIC - 0062072	1/6/2015		Car wash service, October	690.00	175045	HUGO'S AUTO DETAILING
MIC - 0062072	1/6/2015		Car wash service, November	180.00	175045	HUGO'S AUTO DETAILING
CLM - 0318106	1/12/2015		P91 Shelving	284.04	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
CLM - 0318170	1/13/2015		E93 repair part	37.49	756692	Smardan Hatcher Company
CLM - 0318172	1/13/2015		E91 fuel tank cap	171.67	436027	BURTONS FIRE INC
CLM - 0318172	1/13/2015		E93 repair part	102.14	436027	BURTONS FIRE INC

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 - 0318172	1/13/2015		OES repair part (reimbursable)	145.84	436027	BURTONS FIRE INC
CLM - 0318186	1/13/2015		Tires for E92	1,595.68	002825	Sprinkle Tire Inc
CLM - 0318190	1/13/2015		Oil/filter supplies and windshields for E91/R91	621.74	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0320088	1/23/2015		Vehicle stock supplies	149.80	437104	CARQUEST AUTO PARTS
CLM - 0321096	1/30/2015		Batteries for vehicle key fob	8.41	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	1/31/2015		SUTAX JE - January 2015	1.02		
			Total Equipment Maintenance	3,987.83		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0317019	1/8/2015		Medical supplies: head wedges	56.02	369838	MED TECH RESOURCE
AUT - SUTAXJE	1/31/2015		SUTAX JE - January 2015	3.52		
			Total Medical, Dental and Lab	59.54		
Line Item Account 7430 -- Memberships						
CLM - 0316896	1/6/2015		SBCo Special Districts: MFPD, 2015	300.00	710327	SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC
DJE - 0066124	1/29/2015		G. Ventura reimb. for Prime membership charged	-106.92		
CLM - 0321096	1/30/2015		Prime membership fee (reimbursed by employee)	106.92	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Memberships	300.00		
Line Item Account 7450 -- Office Expense						
CLM - 0317027	1/7/2015		ArcGIS mapping software licenses (budgeted)	5,000.00	266683	ESRI Inc
CLM - 0317016	1/8/2015		Office supplies	537.70	778083	STAPLES CREDIT PLAN
CLM - 0318144	1/13/2015		CAD computer for Dispatch dorm (budgeted)	1,126.91	734760	Dell Marketing LP
CLM - 0318163	1/13/2015		Office copier usage fee, November	427.67	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0318163	1/13/2015		Office copier usage fee, December	202.14	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0318190	1/13/2015		NFPA and Prevention manuals	237.71	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0318190	1/13/2015		Postage charges	15.87	006215	US BANK CORPORATE PAYMENT SYSTEM

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 - 0318190	1/13/2015		Speakers for 922 computer	16.88	006215	SYSTEM
CLM - 0318190	1/13/2015		Office supplies: thumb drives/SOC report binders	320.16	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0320081	1/26/2015		Mapping computer station (budgeted)	1,169.02	288981	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0321096	1/30/2015		Dispatch CAD monitor	122.79	006215	GOVCONNECTION INC
CLM - 0321096	1/30/2015		Office supplies and postage charges	66.64	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	1/31/2015		SUTAX JE - January 2015	0.12		US BANK CORPORATE PAYMENT SYSTEM
				Total Office Expense	9,243.61	
Line Item Account 7460 -- Professional & Special Service						
CLM - 0316888	1/6/2015		Participation in CIRGIS aerial imagery (Budgeted)	2,000.00	011805	CIRGIS INC
CLM - 0316918	1/7/2015		Dr. Iscovich Controlled Substance Registration	731.00	011379	ANGEL L ISCOVICH
CLM - 0317013	1/7/2015		Valley Peak Project: Final report	1,750.00	011178	ANDREW SEYBOLD INC
MIC - 0062091	1/9/2015		TB skin tests	546.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0062091	1/9/2015		Flu shots	300.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0062091	1/9/2015		TB skin tests	338.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0062091	1/9/2015		Flu shots	275.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0062091	1/9/2015		TB skin test/flu shot	64.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
CLM - 0318139	1/13/2015		Employee medical exams	369.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
CLM - 0318168	1/13/2015		Worker's comp legal services	140.00	060193	GOLDMAN MAGDALIN KRIKES LLP
CLM - 0318190	1/13/2015		Service fee to obtain 900 transcripts	2.00	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0062442	1/13/2015		Labor attorney fees, November	198.00	476600	LIEBERT CASSIDY WHITMORE
MIC - 0062442	1/13/2015		Labor attorney fees, November	490.00	476600	LIEBERT CASSIDY WHITMORE

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 - 0062455	1/13/2015		Computer support, October	4,290.00	602719	INFORMA CORP
MIC - 0062455	1/13/2015		Computer support, November	2,250.00	602719	INFORMA CORP
MIC - 0062913	1/23/2015		Employee medical exams	477.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0062913	1/23/2015		Employee medical exams	1,485.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
Total Professional & Special Service				15,705.50		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0012038	1/23/2015		ADP fees, 1/15/15	196.88	050379	ADP INC
Total ADP Payroll Fees				196.88		
Line Item Account 7510 -- Contractual Services						
CLM - 0317027	1/7/2015		Mapping software annual maintenance fee	1,500.00	266683	ESRI Inc
MIC - 0062908	1/30/2015		Scheduling online program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
MIC - 0062908	1/30/2015		Scheduling online program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
Total Contractual Services				1,689.00		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0318146	1/13/2015		Public notice: Ordinance 2014-2	165.36	010099	SANTA BARBARA NEWS PRESS
Total Publications & Legal Notices				165.36		
Line Item Account 7580 -- Rents/Leases-Structure						
CLM - 0318121	1/13/2015		Gibraltar space rental qtrly, January-March	911.55	155004	Community Radio Inc
CLM - 0321096	1/30/2015		Wildland Mgmt storage rental fee, Dec.	233.00	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Rents/Leases-Structure				1,144.55		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0318190	1/13/2015		Buffer for Sta. 2	125.67	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0318190	1/13/2015		Binoculars for 900 and 903 (budgeted)	499.90	006215	US BANK CORPORATE PAYMENT SYSTEM

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 - 0318190	1/13/2015		Service on hand tools, credits for returned tools	395.53	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	1/31/2015		SUTAX JE - January 2015	39.99		
			Total Small Tools & Instruments	1,061.09		
Line Item Account 7650 -- Special Departmental Expense						
CLM - 0318190	1/13/2015		Fitness: bumper plate, rower, AbMats (budgeted)	1,228.24	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0320092	1/23/2015		Pre-employment LiveScan screening (4)	196.00	130890	Department of Justice Accounting Services
DJE - 0066124	1/29/2015		R. McCracken reimb. for shift calendar purchase	-13.30		
DJE - 0066124	1/29/2015		M. Nelson reimb. for badge purchased	-100.00		
DJE - 0066124	1/29/2015		D. St. Oegger reimb. for shift calendar purchase	-9.50		
DJE - 0066124	1/29/2015		McLeod/Zeitsoff reimb. for badges purchased	-200.00		
CLM - 0321096	1/30/2015		Christmas tree	110.00	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	1/31/2015		SUTAX JE - January 2015	20.02		
			Total Special Departmental Expense	1,231.46		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0316919	1/8/2015		G. Sinsler: CSDA Special District Leadership	600.00	134673	California Special Districts Association
CLM - 0318190	1/13/2015		Refreshments/lunch for BC hiring process	245.13	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0318190	1/13/2015		Refreshments/lunch for FBOR training	226.17	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0318190	1/13/2015		Breakfast for School Summit meeting	106.21	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0321096	1/30/2015		Lunch for new hire oral boards (5 days)	439.20	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0321096	1/30/2015		Retirement lunch for McElwee/McLeod	148.28	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0321096	1/30/2015		Cupcakes for Director Jensen meeting reception	179.10	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Transportation and Travel	1,944.09		

# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 7731 -- Gasoline-Oil-Fuel						
CLM - 0316271	1/2/2015		Gasoline charges, November	790.64	005392	THE VILLAGE SERVICE STATION
MIC - 0062098	1/7/2015		Diesel Fuel, 12/4/14	1,107.03	636799	DEWITT PINTO PETROLEUM
MIC - 0062098	1/7/2015		Diesel Fuel, 12/12/14	527.42	636799	DEWITT PINTO PETROLEUM
MIC - 0062098	1/7/2015		Diesel Fuel, 12/26/14	333.67	636799	DEWITT PINTO PETROLEUM
CLM - 0318142	1/13/2015		Gasoline charges, December	1,184.56	005392	THE VILLAGE SERVICE STATION
CLM - 0318190	1/13/2015		Gasoline charges	406.51	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0320080	1/22/2015		Gasoline charges	147.28	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
CLM - 0321096	1/30/2015		Gasoline charges	429.80	006215	US BANK CORPORATE PAYMENT SYSTEM
				4,926.91		
				Total Gasoline-Oil-Fuel		
Line Item Account 7732 -- Training						
MIC - 0062060	1/2/2015		B. Bennewate Reimb: Auto Extrication Tech.	712.62	058772	BRANDON BENNEWATE
MIC - 0062060	1/2/2015		B. Bennewate Reimb: Paramedic license 2yr renewal	200.00	058772	BRANDON BENNEWATE
CLM - 0316917	1/7/2015		EMT Instruction: Module III & IV	1,632.00	009668	Janice M Thielmann
CLM - 0318164	1/12/2015		A. Gil Reimb: ROSS Training	151.43	053498	ARACELI GIL
CLM - 0318167	1/12/2015		B. Hauser Reimb: Fire Hydraulics	158.00	010233	BENJAMIN HAUSER
CLM - 0318190	1/13/2015		T. Edwards/S. Davis: Hazard Zone Conf. (Indiana)	808.68	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0318190	1/13/2015		A. Gregson: CCAI Conference registration	325.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0318190	1/13/2015		A. Gregson: SWAIC registration	275.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0318190	1/13/2015		R. Lauritson/K. Hickman: CCAI Conference	391.47	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0320103	1/23/2015		S. Davis Reimb: Fire Management 1	254.89	024241	SHAUN P DAVIS
CLM - 0321096	1/30/2015		J. Badaracco: CA Fire Mechanics Academy	580.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0321096	1/30/2015		J. Badaracco: FH World - Expo ticket	20.00	006215	US BANK CORPORATE PAYMENT SYSTEM



# Expenditure Transactions

From 1/1/2015 to 1/31/2015

Selection Criteria: Fund = 3650-3653

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 - 0321096	1/30/2015		A. Gii: ROSS Training	33.02	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0321096	1/30/2015		R. Lauritson: SWAIC registration	275.00	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0062914	1/30/2015		R. Galbraith Reimb: Command 1B	172.00	031572	ROBERT GALBRAITH
MIC - 0062914	1/30/2015		R. Galbraith Reimb: Command 1C	172.00	031572	ROBERT GALBRAITH
MIC - 0062914	1/30/2015		R. Galbraith Reimb: Management 1	234.89	031572	ROBERT GALBRAITH
Total Training				6,396.00		
Line Item Account 7760 -- Utilities						
CLM - 0320083	1/23/2015		Electricity service, Sta. 1 & 2	1,888.09	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0062909	1/23/2015		Water service, Sta. 1	372.09	556712	MONTECITO WATER DISTRICT
MIC - 0062909	1/23/2015		Water service, Sta. 2	115.99	556712	MONTECITO WATER DISTRICT
MIC - 0062911	1/23/2015		Gas service, Sta. 1 - 01/07/15	136.19	767800	THE GAS COMPANY
MIC - 0062911	1/23/2015		Gas service, Sta. 2 - 01/07/15	132.64	767800	THE GAS COMPANY
Total Utilities				2,645.00		
Line Item Account 8300 -- Equipment						
MIC - 0062455	1/13/2015		Server project: Pre-planning	2,850.00	602719	INFORMA CORP
MIC - 0062457	1/16/2015		Server project: Equipment	2,558.80	288981	GOVCONNECTION INC
MIC - 0062457	1/16/2015		Server project: Equipment	2,766.48	288981	GOVCONNECTION INC
MIC - 0062457	1/16/2015		Server project: Equipment	5,602.30	288981	GOVCONNECTION INC
MIC - 0062457	1/16/2015		Server project: Equipment	1,440.00	288981	GOVCONNECTION INC
MIC - 0062457	1/16/2015		Server project: Equipment	7,063.91	288981	GOVCONNECTION INC
MIC - 0062457	1/16/2015		Server project: Equipment	2,369.83	288981	GOVCONNECTION INC
CLM - 0320084	1/26/2015		Storage roll-off container (budgeted \$4k)	6,378.40	009916	CONTAINER ALLIANCE LLC
Total Equipment				31,029.72		
Total Montecito Fire Protection Dist				1,272,999.46		

# Financial Trend

As of: 1/31/2015  
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	1/31/2013 Year-To-Date Actual	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	6,828,470.98	7,286,709.71	7,721,764.82
3011 -- Property Tax-Unitary	55,226.38	48,318.28	0.00
3020 -- Property Tax-Current Unsecd	622,999.96	594,306.97	631,309.28
3040 -- Property Tax-Prior Secured	-49,364.97	-44,076.13	-102.20
3050 -- Property Tax-Prior Unsecured	8,182.71	8,334.53	0.00
3054 -- Supplemental Pty Tax-Current	74,594.88	116,564.35	16,261.83
3056 -- Supplemental Pty Tax-Prior	8,992.28	16,454.14	-2,580.20
<b>Taxes</b>	<b>7,549,102.22</b>	<b>8,026,611.85</b>	<b>8,366,653.53</b>
<b>16</b>			
<b>Use of Money and Property</b>			
3380 -- Interest Income	2,957.20	3,111.26	4,034.08
3381 -- Unrealized Gain/Loss Invstmnts	3,802.30	-6,346.91	-7,657.12
3409 -- Other Rental of Bldgs and Land	0.00	16,288.00	20,656.56
<b>Use of Money and Property</b>	<b>6,759.50</b>	<b>13,052.35</b>	<b>17,033.52</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	6,941.11	40,276.11	182,712.44
4220 -- Homeowners Property Tax Relief	43,208.44	43,165.06	42,183.11
<b>Intergovernmental Revenue-State</b>	<b>50,149.55</b>	<b>83,441.17</b>	<b>224,895.55</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	204,336.02	449,139.08	11,203.88
<b>Intergovernmental Revenue-Federal</b>	<b>204,336.02</b>	<b>449,139.08</b>	<b>11,203.88</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	0.00	0.00	90,078.00
<b>Charges for Services</b>	<b>0.00</b>	<b>0.00</b>	<b>90,078.00</b>
			<b>New account</b>
			90,078.00

# Financial Trend

As of: 1/31/2015  
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	1/31/2013 Year-To-Date Actual	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual
<b>Miscellaneous Revenue</b>			
5909 -- Other Miscellaneous Revenue	85,541.69	95,331.79	24,975.07
<b>Miscellaneous Revenue</b>			
Revenues	7,895,888.98	8,667,576.24	8,734,839.55
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
6100 -- Regular Salaries	3,302,150.01	3,393,272.71	3,548,466.52
6300 -- Overtime	700,443.23	522,133.07	851,274.07
6400 -- Retirement Contribution	978,521.45	937,596.89	988,805.00
6475 -- Retiree Medical OPEB	0.00	0.00	536,712.00
6500 -- FICA Contribution	0.00	11,601.42	0.00
6550 -- FICA/Medicare	50,702.43	38,896.16	59,469.82
6600 -- Health Insurance Contrib	797,864.99	794,130.92	814,668.25
6700 -- Unemployment Ins Contribution	8,577.89	8,073.30	7,470.96
6900 -- Workers Compensation	309,766.85	356,640.33	442,251.83
Salaries and Employee Benefits	6,148,026.85	6,062,344.80	7,249,118.45
<b>Services and Supplies</b>			
7030 -- Clothing and Personal	1,967.63	9,672.71	2,543.00
7050 -- Communications	46,349.27	44,908.61	51,987.96
7060 -- Food	55.90	739.01	174.68
7070 -- Household Supplies	9,687.38	13,869.21	11,896.69
7090 -- Insurance	29,628.73	29,867.10	30,051.15
7120 -- Equipment Maintenance	50,454.50	74,579.20	18,654.91
7200 -- Structure & Ground Maintenance	9,953.07	12,306.88	22,873.67
7205 -- Fire Defense Zone	0.00	0.00	13,157.38
7322 -- Consulting & Mgmt Fees	0.00	977.28	1,292.41

# Financial Trend

As of: 1/31/2015  
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	1/31/2013 Year-To-Date Actual	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual
7324 -- Audit and Accounting Fees	10,000.00	12,603.75	14,603.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	2,564.77 New account
7363 -- Equipment Maintenance (Vehicles)	0.00	0.00	17,631.47 New account
7400 -- Medical, Dental and Lab	5,090.65	5,236.41	9,600.03
7430 -- Memberships	1,689.00	1,452.00	2,037.00
7440 -- Miscellaneous Expense (Acct 7205)	13,326.92	6,090.00	0.00 Closed account
7450 -- Office Expense	14,370.43	14,562.68	18,384.68
7460 -- Professional & Special Service	144,227.55	87,308.91	147,525.80
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,974.08	3,347.04	3,326.07
7510 -- Contractual Services	0.00	0.00	30,389.77 New account
7530 -- Publications & Legal Notices	85.28	105.04	1,272.96
7580 -- Rents/Leases-Structure	1,155.00	2,828.60	2,794.55
7630 -- Small Tools & Instruments	10,323.28	28,591.29	2,843.80 19
7650 -- Special Departmental Expense	11,904.41	13,424.01	53,133.84 20
7653 -- Training Fees & Supplies	767.09	300.00	0.00 Closed account
7671 -- Special Projects	2,671.02	3,693.11	7,114.16
7730 -- Transportation and Travel	5,000.66	8,319.41	7,589.80
7731 -- Gasoline-Oil-Fuel	29,197.88	30,641.92	26,234.98
7732 -- Training	8,455.89	8,296.48	24,836.18
7760 -- Utilities	23,502.50	32,350.31	26,058.51
Services and Supplies	432,838.12	446,070.96	550,573.22
Capital Assets			
8300 -- Equipment	47,390.64	32,425.12	58,276.46
Capital Assets	47,390.64	32,425.12	58,276.46
Expenditures	6,628,255.61	6,540,840.88	7,857,968.13

# Financial Trend

As of: 1/31/2015  
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	1/31/2013 Year-To-Date Actual	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	716,856.00	741,159.80	769,113.00
Other Financing Uses	716,856.00	741,159.80	769,113.00
Other Financing Sources & Uses	-716,856.00	-741,159.80	-769,113.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	453.99	0.00	0.00
Decrease to Restricted	453.99	0.00	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	11,932.00	4,386.00	3,258.00
Increase to Nonspendables	11,932.00	4,386.00	3,258.00
Increase to Restricted			
9797 -- Unrealized Gains	4,256.29	0.00	0.00
Increase to Restricted	4,256.29	0.00	0.00
Changes to Fund Balances	-15,734.30	-4,386.00	-3,258.00
Montecito Fire Protection Dist	535,043.07	1,381,189.56	104,500.42
Net Financial Impact	535,043.07	1,381,189.56	104,500.42

# Expenditure Trend

As of: 1/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount, Page Break At = Fund; Columns = 7mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014		8/31/2014		9/30/2014		10/31/2014		11/30/2014		12/31/2014		1/31/2015	
	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual
<b>Expenditures</b>														
<b>Salaries and Employee Benefits</b>														
6100 -- Regular Salaries	238,912.52	523,829.26	523,452.31	520,698.51	523,475.93	519,307.79	698,790.20	21						
6300 -- Overtime	20,950.64	175,655.83	184,876.62	202,513.32	68,972.44	85,953.66	112,351.56							
6400 -- Retirement Contribution	75,462.46	150,017.66	149,975.91	148,897.06	149,477.38	147,024.77	167,949.76							
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	0.00	536,712.00	0.00							
6550 -- FICA/Medicare	3,727.41	9,508.25	9,535.78	9,986.68	7,992.24	8,144.82	10,574.64							
6600 -- Health Insurance Contrib	187,213.94	106,013.75	103,223.22	103,196.10	102,024.73	109,544.35	103,452.16							
6700 -- Unemployment Ins Contribution	0.00	27.98	63.63	69.33	75.78	78.66	7,155.58	22						
6900 -- Workers Compensation	94,078.74	114,872.34	59,065.17	64,472.39	0.00	49,934.13	59,829.06							
Total Salaries and Employee Benefits	620,345.71	1,079,925.07	1,030,192.64	1,049,833.39	852,018.50	1,456,700.18	1,160,102.96							
<b>Services and Supplies</b>														
7030 -- Clothing and Personal	0.00	0.00	804.46	1,451.76	12.55	165.27	108.96							
7050 -- Communications	6,059.15	10,262.34	6,491.73	6,197.10	6,634.25	9,214.44	7,128.95							
7060 -- Food	0.00	0.00	147.20	9.50	0.00	0.00	17.98							
7070 -- Household Supplies	746.60	1,670.72	2,072.28	2,247.69	1,483.20	1,740.35	1,935.85							
7090 -- Insurance	29,302.00	0.00	0.00	749.15	0.00	0.00	0.00							
7120 -- Equipment Maintenance	2,255.44	2,213.10	947.72	973.97	1,900.51	8,251.94	2,112.23							
7200 -- Structure & Ground Maintenance	500.00	761.00	2,750.09	1,460.62	678.00	6,729.74	9,994.22							
7205 -- Fire Defense Zone	0.00	0.00	2,750.00	6,700.00	3,707.38	0.00	0.00							
7322 -- Consulting & Mgmt Fees	0.00	0.00	498.64	0.00	0.00	793.77	0.00							
7324 -- Audit and Accounting Fees	3,648.00	0.00	0.00	0.00	3,648.00	0.00	7,307.00	23						

# Expenditure Trend

As of: 1/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineltemAccount, Page Break At = Fund; Columns = 7mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014		8/31/2014		9/30/2014		10/31/2014		11/30/2014		12/31/2014		1/31/2015	
	Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual	Month-To-Date	Actual
7348 -- Instruments & Equip. < \$5000	0.00		0.00		0.00		0.00		0.00		0.00		0.00	2,564.77
7363 -- Equipment Maintenance (Vehicles)	0.00		1,040.93		2,754.84		3,810.37		3,311.71		2,725.79		3,987.83	3,987.83
7400 -- Medical, Dental and Lab	0.00		1,776.96		1,241.42		1,220.10		807.04		4,494.97		59.54	59.54
7430 -- Memberships	940.00		350.00		0.00		257.00		0.00		190.00		300.00	300.00
7450 -- Office Expense	698.98		3,569.82		1,757.23		938.07		224.86		1,952.11		9,243.61	24
7460 -- Professional & Special Service	3,339.00		16,803.47		38,060.37		19,958.38		1,785.00		51,874.08		15,705.50	15,705.50
7506 -- Administrative Expense (SBC)	0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
7507 -- ADP Payroll Fees	0.00		1,231.55		256.79		670.21		482.91		487.73		196.88	196.88
7510 -- Contractual Services	23,377.77		1,121.25		1,875.00		0.00		1,953.00		373.75		1,689.00	1,689.00
7530 -- Publications & Legal Notices	54.60		1,053.00		0.00		0.00		0.00		0.00		165.36	165.36
7580 -- Rents/Leases-Structure	825.00		0.00		0.00		825.00		0.00		0.00		1,144.55	1,144.55
7630 -- Small Tools & Instruments	0.00		184.63		1,178.89		914.27		0.00		-495.08		1,061.09	1,061.09
7650 -- Special Departmental Expense	121.05		1.60		30,613.29		12,594.73		3,417.70		5,154.01		1,231.46	1,231.46
7671 -- Special Projects	486.00		987.28		2,103.79		2,204.23		1,295.13		37.73		0.00	0.00
7730 -- Transportation and Travel	0.00		343.05		164.94		3,992.45		634.02		511.25		1,944.09	1,944.09
7731 -- Gasoline-Oil-Fuel	0.00		3,504.92		5,112.16		8,027.85		3,717.01		946.13		4,926.91	25
7732 -- Training	1,210.50		140.00		451.65		5,880.99		0.00		10,757.04		6,396.00	6,396.00
7760 -- Utilities	2,912.16		2,851.87		4,023.26		3,196.72		6,870.13		3,559.37		2,645.00	2,645.00
<b>Total Services and Supplies</b>	<b>76,476.25</b>		<b>49,867.49</b>		<b>106,055.75</b>		<b>84,280.16</b>		<b>42,562.40</b>		<b>109,464.39</b>		<b>81,866.78</b>	<b>81,866.78</b>
<b>Capital Assets</b>														
8300 -- Equipment	17,861.44		0.00		0.00		0.00		3,507.58		5,877.72		31,029.72	31,029.72
8700 -- Work in Progress	0.00		0.00		531.00		-531.00		0.00		0.00		0.00	0.00

# Expenditure Trend

As of: 1/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount, Page Break At = Fund; Columns = 7mo, MTDActual

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual	10/31/2014 Month-To-Date Actual	11/30/2014 Month-To-Date Actual	12/31/2014 Month-To-Date Actual	1/31/2015 Month-To-Date Actual
Total Capital Assets	17,861.44	0.00	531.00	-531.00	3,507.58	5,877.72	31,029.72
Total Expenditures	714,683.40	1,129,792.56	1,136,779.39	1,133,582.55	898,088.48	1,572,042.29	1,272,999.46
<b>Other Financing Sources &amp; Uses</b>							
<b>Other Financing Uses</b>							
7901 -- Oper Trf (Out)	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00
Total Other Financing Uses	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00
Total Other Financing Sources & Uses	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00
<b>Changes to Fund Balances</b>							
<b>Changes to Nonspendable</b>							
9605 -- Prepaids/Deposits	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,093,996.40	1,133,050.56	1,136,779.39	1,133,582.55	898,088.48	1,961,842.29	1,272,999.46
Total Report	1,093,996.40	1,133,050.56	1,136,779.39	1,133,582.55	898,088.48	1,961,842.29	1,272,999.46



**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH RECONCILIATION - ALL FUNDS**  
**January 31, 2015**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 1/1/15	5,926,600.21	156.93	2,094,841.70	6,371,475.71	14,393,074.55
<b>Income:</b>					
Tax Revenue	-	-	-	-	-
Interest	2,214.43	7.39	1,791.84	5,449.80	9,463.46
CalOES - Little Deer, 08/01-08/24/14	88,267.76	-	-	-	88,267.76
CalOES - Eiler Fire, 08/06-08/16/14	96,835.29	-	-	-	96,835.29
CalOES - Junction Fire, 08/18-08/21/14	23,118.98	-	-	-	23,118.98
USFS - Way Fire, 08/19-08/25/14	11,203.88	-	-	-	11,203.88
EMS Mgmt LLC - First response pmt	23,604.00	-	-	-	23,604.00
Employee purchases: patches	8.00	-	-	-	8.00
Employee purchases: necklaces	44.00	-	-	-	44.00
FEMA Comm. grant residual funds	71.00	-	-	-	71.00
Sale of excess property - Squad 91	-	-	25,000.00	-	25,000.00
	<u>245,367.34</u>	<u>7.39</u>	<u>26,791.84</u>	<u>5,449.80</u>	<u>277,616.37</u>
<b>Expenses:</b>					
Claims Processed	(232,809.44)	-	-	-	(232,809.44)
Payroll	(1,016,971.11)	-	-	-	(1,016,971.11)
<b>Other:</b>					
Reimbursed expenses*	58,582.66	-	-	-	58,582.66
	<u>(1,191,197.89)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,191,197.89)</u>
Cash Balance at 1/31/15	<u>4,980,769.66</u>	<u>164.32</u>	<u>2,121,633.54</u>	<u>6,376,925.51</u>	<u>13,479,493.03</u>
Cash in Treasury per Balance Sheet	<u>5,360,175.50</u>	<u>164.32</u>	<u>2,121,633.54</u>	<u>6,376,925.51</u>	<u>13,858,898.87</u>
<b>Difference</b>	379,405.84	-	-	-	379,405.84
<b>Reconciliation:</b>					
Outstanding payroll claims					
Delta Dental	13,395.19	-	-	-	13,395.19
Vision Service Plan	2,737.80	-	-	-	2,737.80
CalPERS retirement contributions	78,065.45	-	-	-	78,065.45
Mass Mutual contributions	18,842.55	-	-	-	18,842.55
Payroll Taxes & Direct Deposit	259,160.36	-	-	-	259,160.36
Accounts Payable					
US Bank Corporate Card	3,672.86	-	-	-	3,672.86
Cox Communications	2,674.90	-	-	-	2,674.90
R. Galbraith	667.73	-	-	-	667.73
Callback Staffing	189.00	-	-	-	189.00
	<u>379,405.84</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,405.84</u>

\* Summary of reimbursed expenses:

State Compensation Ins Fund - Dividend issued for policy 1/1-12/31/13, \$58,152.94  
McLeod/Zeitsoff/Nelson reimb. for badges purchased, \$300  
G. Ventura reimb. for Prime membership charged to corporate card, \$106.92  
R. McCracken reimb. for shift calendar purchase, \$13.30  
D. St. Oegger reimb. for shift calendar purchase, \$9.50



**MONTECITO FIRE PROTECTION DISTRICT**  
**WARRANTS AND CLAIMS DETAIL**  
**January 2015**

Payee	Description	Amount
<b><u>Fund 3650 - General</u></b>		
ADP Inc	ADP fees	196.88
Aflac	Employee paid insurance, December	1,501.22
Anchor Air Systems	A/C semi-annual maintenance, Sta. 1 & 2	697.48
Andrew Seybold Inc	Valley Peak Project: Final report	1,750.00
Angel L Iscovich	Controlled substance registration	731.00
A-OK Mower Shop Inc	Lawn mower repair	47.05
Bennewate, Brandon	B. Bennewate Reimb: Auto Extrication Tech.	712.62
Bennewate, Brandon	B. Bennewate Reimb: Paramedic license renewal	200.00
Burtens Fire Inc	Power cord reel for Sta. 2	392.39
Burtens Fire Inc	Pump test gauge	346.66
Burtens Fire Inc	E92 repair part: drive flange	293.69
Burtens Fire Inc	E91 fuel tank cap	171.67
Burtens Fire Inc	E93 repair part	102.14
Burtens Fire Inc	OES repair part (reimbursable)	145.84
California Special Districts Assoc	G. Sinser: CSDA Special District Leadership	600.00
Callback Staffing Solutions LLC	Scheduling online program, 2 months	189.00
Carquest Auto Parts	Vehicle stock supplies	149.80
Chaz Sportswear	Apparel customization	32.40
Chevron and Texaco Card	Gasoline charges	147.28
Cirgis Inc	Participation in CIRGIS aerial imagery (budgeted)	2,000.00
Community Radio Inc	Gibraltar space rental qtrly, January-March	911.55
Compressed Air of CA	MAKO air compressor service	183.28
Container Alliance LLC	Storage roll-off container (budgeted \$4k)	6,378.40
Cox Communications	CAD connectivity & Internet	2,674.90
Davis, Shaun	S. Davis Reimb: Fire Management 1	254.89
Dell Marketing	CAD computer for Dispatch dorm (budgeted)	1,126.91
Department of Justice	Pre-employment LiveScan screening (4)	196.00
Dewitt Pinto Petroleum	Diesel Fuel, 3 trips	1,968.12
ESRI Inc	ArcGIS mapping software licenses (budgeted)	5,000.00
ESRI Inc	Mapping software annual maintenance fee	1,500.00
Fechter & Company	Financial Audit FY 13-14	7,307.00
Galbraith, Robert	R. Galbraith Reimb: Laundry detergent for stations	88.84
Galbraith, Robert	R. Galbraith Reimb: Command 1B	172.00
Galbraith, Robert	R. Galbraith Reimb: Command 1C	172.00
Galbraith, Robert	R. Galbraith Reimb: Management 1	234.89
Gil, Araceli	A. Gil Reimb: ROSS Training	151.43
Goldman Magdalin Krikes LLP	Worker's comp legal services	140.00
GovConnection Inc	Mapping computer station (budgeted)	1,169.02
GovConnection Inc	Server project: Equipment	21,801.32
Hauser, Ben	B. Hauser Reimb: Fire Hydraulics	158.00
Hugo's Auto Detailing	Car wash service, 2 months	870.00
Impulse Internet Services	Phone services, 2 months	955.22

**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
January 2015**

Payee	Description	Amount
Informa Corp	Computer support, October	4,290.00
Informa Corp	Computer support, November	2,250.00
Informa Corp	Server project: Pre-planning	2,850.00
Janice M Thielmann	EMT Instruction: Module III & IV	1,632.00
Liebert Cassidy Whitmore	Labor attorney fees, November	688.00
Matt Shaw Concrete Inc	Driveway concrete repair (budgeted)	4,500.00
Med Tech Resource	Medical supplies: head wedges	56.02
Mission Uniform Service Inc	Shop towels	514.73
Montecito Village Hardware	Hardware supplies for minor repairs	44.23
Montecito Water District	Water service	488.08
Nestle Pure Life Direct	Bottled water	224.86
Pauletto Electric	Repair power outlet in copy room	96.47
Peyton Scapes	Landscape maintenance	730.00
Precision Imaging	Office copier usage fee, November	427.67
Precision Imaging	Office copier usage fee, December	202.14
Safety Kleen Corp	Antifreeze pick-up, Sta. 2	115.13
Sansum Clinic	Flu shots/TB skin tests	1,523.00
Sansum Clinic	Employee medical exams	2,331.50
Santa Barbara Locksmiths Inc	Installation of deadbolts on Admin offices	842.80
Santa Barbara News Press	Public notice: Ordinance 2014-02	165.36
Satcom Global Inc	Satellite phone charges	149.71
SB County Auditor-Controller	Additional User Tax	65.38
SB County Special Districts Assoc	SB County Special Districts: MFPD, 2015	300.00
SDRMA	Worker's comp insurance premium, 1/1-3/31/15	117,982.00
Smardan Hatcher Company	E93 repair part	37.49
South Coast Emer. Vehicle Service	P91 Shelving	284.04
Southern California Edison	Electricity service, Sta. 1 & 2	1,888.09
Sprinkle Tire Inc	Tires for E92	1,595.68
Sprint	E92 Sim card for MDC, 2 months	75.98
Staples Credit Plan	Office supplies	537.70
Sterling Communications	Battery back-up UPS for Gibraltar (budgeted)	2,564.77
Suds-Duds Launderette	Turnouts cleaned	214.00
The Gas Company	Gas service	268.83
The Village Service Station	Gasoline charges, 2 months	1,975.20
Trace Analytics LLC	Mako compressed air testing kit	85.00
Unisource	Household supplies	866.77
US Bank Corporate Card	Statement Ending 11/24/14 - Total \$6,733.87	
	Speakers for 922 computer	16.88
	Postage charges and transcript fee	17.87
	Halloween candy for stations	17.98
	Helmet mounts for E391	75.85
	Breakfast for School Summit meeting	106.21
	Buffer for Sta. 2	125.67

**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
January 2015**

Payee	Description	Amount	
US Bank Corporate Card (cont'd)	Air compressor filter and battery pack	136.23	
	Refreshments/lunch for FBOR training	226.17	
	NFPA and Prevention manuals	237.71	
	Refreshments/lunch for BC hiring process	245.13	
	Microwave for 1259 EVR rental property	255.94	
	A. Gregson: SWAIC registration	275.00	
	Office supplies: thumb drives/SOC report binders	320.16	
	A. Gregson: CCAI Conference registration	325.00	
	R. Lauritson/K. Hickman: CCAI Conference	391.47	
	Service on hand tools	395.53	
	Gasoline charges	406.51	
	Binoculars for 900 and 903 (budgeted)	499.90	
	Oil/filter supplies and windshields for E91/R91	621.74	
	T. Edwards/S. Davis: Hazard Zone Conf. (Indiana)	808.68	
	Fitness: bumper plate, rower, AbMats (budgeted)	1,228.24	
US Bank Corporate Card	Statement Ending 12/22/14 - Total \$3,672.86		
	Batteries for vehicle key fob	8.41	
	J. Badaracco: FH World - Expo ticket	20.00	
	Straw wattle for sand containment	26.65	
	A. Gil: ROSS Training	33.02	
	Office supplies and postage charges	66.64	
	Prime membership fee (reimbursed by employee)	106.92	
	Christmas tree	110.00	
	Dispatch CAD monitor	122.79	
	Retirement lunch for McElwee/McLeod	148.28	
	Cupcakes for Director Jensen meeting reception	179.10	
	Wildland Mgmt storage rental fee, Dec.	233.00	
	R. Lauritson: SWAIC registration	275.00	
	Flashlight repair parts	372.10	
	Gasoline charges	429.80	
	Lunch for new hire oral boards (5 days)	439.20	
	Replacement IP phones (4)	521.95	
	J. Badaracco: CA Fire Mechanics Academy	580.00	
	Verizon California	Phone service	1,267.28
	Verizon Wireless	Cell phone upgrades: Hickman & Gregson	484.22
	Verizon Wireless	Wireless service, December	999.69
	Vortex Industries	Repairs and alignment of all doors	2,968.00
	Fund 3650 Total		<u>232,809.44</u>

**MONTECITO FIRE PROTECTION DISTRICT  
PAYROLL EXPENDITURES  
January 2015**

Regular Salaries	\$	441,451.75
Part-Time Salaries		6,317.72
Directors Fees		990.00
Auxiliary		1,411.00
FLSA Safety		5,816.25
FLSA Dispatch		2,968.91
Overtime		81,036.02
Fire Assignment Overtime		-
Chief Officers - Extra Duty		16,956.00
Dispatch Cadre Earnings		1,984.20
Mass Mutual 457 Contribution		7,800.00
Retiree Vacation Payouts		<u>181,782.08</u>
Gross Wages	\$	748,513.93
District Contributions to Insurance		103,391.37
District Contributions to Medicare/FICA		9,750.42
District Contributions to SUI		487.44
CalPERS Employee Contribution, District paid		42,869.02
CalPERS Employer Contribution, Employee paid		(21,631.22)
CalPERS, District Contribution		138,369.02
Health and Dependent Care FSA Contributions		(3,229.65)
Due to AFLAC		<u>(1,549.22)</u>
Total Benefits		<u>268,457.18</u>
<b>Grand Total</b>	<b>\$</b>	<b><u>1,016,971.11</u></b>



**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME COMPENSATION  
January 2015**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Sick Relief	Fire Asgmt	Emer. Callback	Training/ Class Cover	Paramedic Con. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Description
Fuentes, E.	01/19/15		24.0	1,693.44								1,693.44				
Galbraith, R.	01/15/15		24.0	1,413.72	1,413.72											
Galbraith, R.	01/17/15		19.5	1,148.65	1,148.65											
Galbraith, R.	01/18/15	24.0	-	-												
Galbraith, R.	01/19/15		0.5	29.45							29.45					Late call
Hickman, K.	01/15/15	8.0	16.0	1,018.08								1,018.08				
Hickman, K.	01/27/15		24.0	1,527.12								1,527.12				
Holthe, D.	01/13/15		24.0	1,820.52								1,820.52				
Klenowicz, E.	01/15/15	4.0	20.0	1,145.40								1,145.40				
Mann, K.	01/16/15		24.0	1,693.44								1,693.44				
Poulos, T.	01/13/15		24.0	1,510.92												
Powell, K.	01/17/15		4.5	257.72	257.72											
Villarreal, J.	01/16/15		24.0	1,861.20	1,861.20											
Villarreal, J.	01/22/15		24.0	1,861.20	1,861.20											
Zeitsoff, J.	01/16/15		8.5	484.12	484.12							484.12				
Zeitsoff, J.	01/27/15		24.0	1,366.92	1,366.92											FIN reports prep
Gil, A.	01/12/15	5.5	-	-												
Jenkins, J.	01/13/15		2.0	205.29								205.29				
Jenkins, J.	01/15/15	16.0	-	-												
Jenkins, J.	01/17/15		24.0	2,463.48	2,463.48											
Jenkins, J.	01/21/15		3.5	359.26	359.26										359.26	Comm Van trip to BHPD
Jenkins, J.	01/26/15		2.5	256.61	256.61											
Lauritson, R.	01/16/15		24.0	2,862.72	2,862.72							2,862.72				
Lauritson, R.	01/17/15		24.0	2,862.72	2,862.72							2,862.72				
Lauritson, R.	01/18/15		24.0	2,862.72	2,862.72							2,862.72				
Purguy, P.	01/13/15		14.0	754.95	754.95									754.95		
Purguy, P.	01/19/15		24.0	1,294.20	1,294.20									1,294.20		
Purguy, P.	01/26/15		14.0	754.95	754.95									754.95		
Ventura, G.	01/13/15	4.0	-	-												SOC/Server update
Ventura, G.	01/14/15		2.0	205.68	205.68									205.68		Server/assist w/ file transfer
Ventura, G.	01/15/15	4.5	-	-												Server/Board packet
Ventura, G.	01/16/15	5.5	-	-												Server installation
Ventura, G.	01/17/15	6.0	6.0	617.04	617.04										617.04	Server installation
Ventura, G.	01/18/15		14.0	1,439.76	1,439.76										1,439.76	Server installation
Ventura, G.	01/19/15		2.0	205.68	205.68										205.68	Server installation
Ventura, G.	01/20/15		3.5	359.94	359.94										359.94	ELMO disaster prep
Ventura, G.	01/21/15		1.0	102.84	102.84										102.84	Server installation
Ventura, G.	01/22/15		5.0	514.20	514.20										514.20	Server installation
Ederer, T.	01/23/15		24.0	1,884.00	1,884.00								1,884.00			
Ederer, T.	01/25/15		24.0	1,884.00	1,884.00								1,884.00			
Edwards, T.	01/14/15		24.0	1,884.00	1,884.00								1,884.00			
Edwards, T.	01/27/15		24.0	1,884.00	1,884.00								1,884.00			
Gregson, A.	01/16/15		12.0	942.00	942.00								942.00			
Gregson, A.	01/21/15		12.0	942.00	942.00								942.00			
<b>Payroll 2/2/15</b>				<b>53,375.13</b>												
<b>Grand Total</b>				<b>97,992.02</b>	<b>20,304.55</b>							<b>47,647.78</b>	<b>16,956.00</b>	<b>5,729.48</b>	<b>4,832.80</b>	
<b>% of Total</b>				<b>100.00%</b>	<b>20.7%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>2.5%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>48.6%</b>	<b>17.3%</b>	<b>5.8%</b>	<b>4.9%</b>	



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

**Fiscal Year 2013-14**

Month Paid	Sick	Emergency Callback	Class Cover	Paramedic	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Subtotal	Fire Assignments	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	17,047.80	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	72,383.73	21,550.17	93,933.90	11.1%	11.1%
AUGUST	15,315.23	-	1,322.28	110.79	10,935.72	-	20,107.22	-	861.96	824.53	49,477.73	60,900.04	110,377.77	13.0%	24.0%
SEPTEMBER	12,665.18	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	43,138.70	94,071.40	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	-	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	-	32,498.66	3.8%	51.8%
DECEMBER	6,826.38	1,316.32	-	-	1,687.95	-	24,260.50	12,879.42	7,330.14	399.42	54,700.13	9,239.53	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	-	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	-	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	-	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	-	82,584.90	9.7%	89.0%
MAY	4,949.34	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	107,622.98	49,748.43	157,371.41	18.5%	107.5%
JUNE	4,112.40	4,416.03	2,197.94	-	2,148.12	-	35,979.06	11,304.00	12,055.32	2,442.25	74,655.12	5,900.27	80,555.39	9.5%	117.0%
<b>TOTAL</b>	<b>106,034.30</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>752,921.70</b>	<b>241,409.84</b>	<b>994,331.54</b>	<b>117.0%</b>	
	<b>10.7%</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>75.7%</b>	<b>24.3%</b>	<b>100.0%</b>		
YTD Jan. 2014	85,684.49	13,439.07	8,914.48	1,877.84	31,257.75	31,390.72	117,814.71	45,849.42	26,018.22	23,774.49	386,021.18	185,761.14	571,782.32		
	Sick	Emer CB	Class Cover	Paramedic	Flex Day	Ext Staff	Sh Vacancy	BC Coverage	Disp Cover	Other	Subtotal	Fire Asgmt	Total OT		

**Fiscal Year 2014-15**

Month Paid	Sick	Emergency Callback	Class Cover	Paramedic	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Subtotal	Fire Assignments	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	-	58,229.05	6.9%	6.9%
AUGUST	3,195.00	29,957.92	420.10	-	-	-	42,588.18	4,710.00	6,543.30	2,378.76	89,793.26	187,986.81	277,780.07	32.7%	39.5%
SEPTEMBER	9,167.77	265.49	4,534.23	-	1,578.96	24,140.76	27,240.84	7,536.00	2,254.08	956.81	77,674.94	106,053.76	183,728.69	21.6%	61.1%
OCTOBER	9,536.22	292.20	1,316.28	184.46	1,923.25	8,348.79	28,064.87	3,768.00	8,561.00	4,546.38	66,541.45	43,661.73	110,203.18	13.0%	74.1%
NOVEMBER	6,873.48	481.50	2,874.38	381.79	2,385.90	4,026.60	26,656.32	7,536.00	2,777.40	11,513.21	65,506.57	-	65,506.57	7.7%	81.8%
DECEMBER	4,333.41	-	13,067.39	286.34	2,252.12	5,643.78	52,808.90	12,246.00	13,956.94	14,196.77	118,791.63	-	118,791.63	14.0%	95.8%
JANUARY	20,304.55	-	2,491.96	-	-	29.45	47,647.78	16,956.00	5,729.48	4,832.80	97,992.02	-	97,992.02	11.5%	107.3%
<b>TOTAL</b>	<b>53,751.31</b>	<b>33,884.56</b>	<b>24,704.33</b>	<b>1,561.85</b>	<b>10,669.23</b>	<b>42,189.38</b>	<b>251,956.71</b>	<b>71,592.00</b>	<b>43,021.70</b>	<b>41,197.86</b>	<b>574,528.91</b>	<b>337,702.30</b>	<b>912,231.20</b>	<b>107.3%</b>	
	<b>5.9%</b>	<b>3.7%</b>	<b>2.7%</b>	<b>0.2%</b>	<b>1.2%</b>	<b>4.6%</b>	<b>27.6%</b>	<b>7.8%</b>	<b>4.7%</b>	<b>4.5%</b>	<b>63.0%</b>	<b>37.0%</b>	<b>100.0%</b>		
															<b>Budget \$850,000</b>

**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS - BILLING  
FY 2014-2015**

<b>Fire Name, #</b>	<b>Invoice #</b>	<b>Period Covered</b>	<b>Invoice Date</b>	<b>Agency</b>	<b>Total Due</b>	<b>Date Received</b>	<b>Amount Received</b>
El Portal, CA-YNP-0083	2014-09	07/27-08/14/14	10/23/14	USFS	\$ 14,789.54		
Little Deer (July), CA-KNF-005564		08/01-08/24/14	10/30/14	Cal-OES	88,267.48	01/20/15	<b>88,267.76</b>
Bald Fire, CA-LNF-003479		08/02-08/06/14	10/24/14	Cal-OES	33,595.72	02/09/15	<b>33,595.73</b>
Eiler Fire, CA-SHU-006933		08/06-08/16/14	10/24/14	Cal-OES	96,835.29	01/02/15	<b>96,835.29</b>
Cover BTU-August, CA-BTU-010882		08/09-08/15/14		Cal-OES	76,030.11		
Junction, CA-MMU-014633		08/18-08/21/14	10/30/14	Cal-OES	23,118.98	01/12/15	<b>23,118.98</b>
Tecolote, CA-ANF-004034		08/18/14	11/21/14	Cal-OES	9,548.73	02/09/15	<b>9,548.73</b>
Tecolote, CA-ANF-004034	2014-10	08/18/14	10/23/14	USFS	1,622.00		
Way, CA-CND-003148	2014-11	08/19-08/25/14	10/23/14	USFS	11,203.88	01/21/15	<b>11,203.88</b>
Silverado Fire, CA-CNF-002873		09/13-09/15/14	11/21/14	Cal-OES	18,443.29	02/09/15	<b>18,443.29</b>
King Fire, CA-ENF-023461	2014-12	09/18-10/02/14	10/23/14	USFS	29,750.38		
Boles Fire, CA-SKU-007064 (Revised)		09/16-09/21/14	11/12/14	Cal-OES	35,018.46	02/05/15	<b>35,018.46</b>
King Fire, CA-ENF-023461 (OES & 391)		09/20-09/26/14	12/04/14	Cal-OES	184,372.37		
					<b>\$ 622,596.25</b>		<b>\$ 316,032.12</b>

# Agenda

## Item #3



**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program**

**Monthly Account Report for the Period**  
**12/1/2014 to 12/31/2014**

Stephen Hickman  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108

**Account Summary**

Source	Beginning Balance as of 12/1/2014	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 12/31/2014
Employer Contribution	\$4,266,945.51	\$0.00	-\$35,807.12	\$1,031.46	\$0.00	\$0.00	\$4,230,106.93
<b>Totals</b>	<b>\$4,266,945.51</b>	<b>\$0.00</b>	<b>-\$35,807.12</b>	<b>\$1,031.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,230,106.93</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	
-0.84%	1.62%	4.70%	9.93%	7.99%	N/A	1/19/2010
<u>-35,807</u>	<u>67,747</u>					
4,266,946	4,166,126					

**Investment Return = Earnings/Initial Investment (Beg. Balance)**

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.

**MONTECITO FIRE PROTECTION DISTRICT  
PARS OPEB Trust Program Summary  
Fiscal Year 2014-15**

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>	<b>3-M %</b>
July	4,217,056.36	-	(47,142.33)	878.55	4,169,035.48		
August	4,169,035.48	-	85,305.63	2,314.45	4,252,026.66	2.05%	
September	4,252,026.66	-	(84,197.13)	1,703.23	4,166,126.30	-1.98%	
October	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%	1.11%
November	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%	0.46%
December	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%	1.63%
<b>Total</b>		-	<b>57,520.39</b>	<b>7,631.24</b>			
<b>Average</b>			<b>11,504.08</b>	<b>1,526.25</b>	<b>4,212,900.18</b>		

**Summary of OPEB Accrued Liability**

OPEB Accrued Liabilities as of 6/30/13	\$ 10,082,480
Total Assets as of 12/31/14	4,230,107
Contributions made on 12/31/14	<u>536,712</u>

Estimated Accrued Liability as of 12/31/14 **\$ 5,315,661**

Estimated Funded percentage as of 12/31/14 47.28%

**Scheduled Future Contributions**

FY 2014-15	1,073,424
FY 2015-16	1,634,440
FY 2016-17	<u>1,659,473</u>
	4,367,337

Estimated Accrued Liability as of 6/30/17 **\$ 948,324**  
(excludes future earnings and expenses)

Estimated Funded percentage as of 6/30/17 90.59%

# 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:** February 9, 2015

**Topic:** PARS OPEB Contribution Schedule

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### Summary

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In the January Finance Committee Meeting, Director van Duinwyk asked to review the current schedule for contributions to the PARS OPEB trust, in order to determine if contributions could be accelerated. The attached document provides a summary of the District's accrued liability pertaining to OPEB and the current schedule for contributions.

### Background or History

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On April 28, 2014, Capitol PFG provided an overview of their financial analysis and recommendations regarding the District's long term liabilities. One of the recommendations regarding OPEB was that the District make an additional \$800,000 contribution annually (on top of the previously scheduled amounts), for a total contribution of approximately \$1.6 million for three years (FY 14-15, FY 15-16, FY 16-17).

The Board of Directors supported this recommendation and approved \$1,610,136 to be contributed in this fiscal year's budget, with \$800,000 funded by the existing cash on hand currently designated for Station 3.

### Discussion

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The attached schedule shows future contributions of \$4,367,337 by June 30, 2017, with \$2.4 million derived from Fund 3653, the Land and Building Fund. Any changes made to accelerate the current payment schedule will likely need to be fully funded from Fund 3653, rather than the General Fund, Fund 3650.

### Conclusion

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The benefits of reducing the OPEB accrued liability at an accelerated pace must be weighed against increased market risk and preserving cash on hand for a site acquisition. Staff recommends retaining \$3.5 million in Fund 3653 for the site purchase and associated acquisition costs.

**MONTECITO FIRE PROTECTION DISTRICT  
PARS OPEB Trust Program Summary  
Expedited Schedule**

**Summary of OPEB Accrued Liability**

OPEB Accrued Liabilities as of 6/30/13	\$ 10,082,480
Total Assets as of 12/31/14	4,230,107
Contributions made on 12/31/14	<u>536,712</u>
Estimated Accrued Liability as of 12/31/14	<b>\$ 5,315,661</b>
Estimated Funded percentage as of 12/31/14	47.28%

**Current Scheduled Future Contributions**

FY 2014-15	1,073,424
FY 2015-16	1,634,440
FY 2016-17	<u>1,659,473</u>
	4,367,337
Estimated Accrued Liability as of 6/30/17 (excludes future earnings and expenses)	<b>\$ 948,324</b>
Estimated Funded percentage as of 6/30/17	90.59%

**If scheduled payments are paid this fiscal year, the following payments would be disbursed through Fund 3653, the Land and Building Fund:**

FY 2014-15	\$ 800,000
FY 2015-16	1,634,440
FY 2016-17	<u>1,659,473</u>
	<b>\$ 4,093,913</b>
Current cash balance in Fund 3653	\$ 6,376,926
Less expedited payments	<u>(4,093,913)</u>
Ending cash balance	<b>\$ 2,283,013</b>

# 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**  
**Summary of Salaries and Benefits**  
**Full Time Employees**  
**Effective January 1, 2015**

**Retirement Pension - Miscellaneous:**

CalPERS 3% at 60 – First Level Members  
 CalPERS 2% at 62 – PEPRA New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 8%.

**Retirement Pension - Safety:**

CalPERS 3% at 55 – First Level Members  
 CalPERS 2.7% at 57 – PEPRA New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 9%.

**CalPERS Health Care:** District covers a maximum of \$1,531 per month per employee for 2015 towards a CalPERS-administered health plan. Plan rates vary; unused balance is not accrued.

**Delta Dental Premier Plan:** District covers entire cost for the employee and eligible dependents.

Current Premiums:

Employee Only	\$ 76.41
Employee +1	\$ 140.03
Family	\$ 226.34

**Vision Service Plan:** District covers entire cost for the employee and eligible dependents. The current monthly premium is \$33.80.

**Life Insurance:** District provides \$50,000 on member's life; \$50,000 accidental death/dismemberment and \$1,000 for member's dependents. The current monthly premium is \$15.36.

**Deferred Compensation:** District contributes \$200 per month towards the District-sponsored IRC 457(b) Deferred Compensation Plan for all employees after completing one year of employment.

**Uniform Allowance:** \$ 1,000 per year

**Text Message Allowance:** Department pays \$20 per month if an employee chooses to utilize his/her personal cell phone for notification purposes.

**Sick Leave:** 12 hours of sick leave earned per month.

**Holiday Time:** Safety and Dispatchers earn 12 hours per month. Office personnel receive 12 paid holidays.

**Vacation:**Safety and Dispatchers:

1-5 years of service – 12 hours per month  
 6-10 years of service – 16 hours per month  
 11-15 years of service – 20 hours per month  
 16+ years of service – 22 hours per month

Battalion Chief (Safety):

16+ years of service – 24 hours per month

Chief Officers assigned to a 40 hour work week:

16.67 hours per month

40 hour personnel:

1-3 years of service – 6.67 hours per month  
 4-7 years of service – 10 hours per month  
 8-11 years of service – 13.33 hours per month  
 12+ years of service – 16.67 hours per month

**MONTECITO FIRE PROTECTION DISTRICT**  
**Summary of Salaries and Benefits**  
**Full Time Employees**  
**Effective January 1, 2015**

**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	15,617		17,310		
Division Chief of Operations	14,230	16,050			
Battalion Chief/Fire Marshal	12,977	14,394			
Battalion Chief	11,798	13,084			
Captain/Asst. Fire Marshal	10,754	11,265			
Captain	9,564	10,240			
Wildland Specialist	9,345	9,784			
Engineer/Inspector	9,342	9,784			
Engineer	8,314	8,896			
Firefighter/Paramedic	6,745	7,412	8,081	8,818	
Firefighter	6,073	6,669	7,276	7,937	
Dispatcher	6,325	6,581	6,764		
Communications Coordinator	9,006	9,456	9,928		
Accountant	8,267	8,684	9,120	9,578	10,057
Administrative Assistant	7,802	8,194	8,602	9,033	9,488
Mechanic	6,694	7,283	7,875		

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

<b>3-5 years</b>	2.75%	<b>15-17 years</b>	13.75%
<b>6-8 years</b>	5.50%	<b>18-20 years</b>	16.50%
<b>9-11 years</b>	8.25%	<b>21-23 years</b>	19.25%
<b>12-14 years</b>	11.00%	<b>24+ years</b>	22.00%

**Dispatch Cadre Members:** Special compensation pay 5% of top step of the Firefighter classification base salary.  
 Current incentive rate: \$ 396.85 per month

**EMT/AED Certification Incentive:** 5% Special compensation pay is calculated using the employee's base rate, longevity incentive and Fair Labor Standards Act (FLSA) earnings, if applicable.

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

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



**MONTECITO FIRE PROTECTION DISTRICT**  
**Summary of Salaries and Benefits**  
**Full Time Employees**  
**Effective ~~July~~ January 1, 2015<sup>4</sup>**

**Retirement Pension - Miscellaneous:**

CalPERS 3% at 60 – First Level Members  
 CalPERS 2% at 62 – PEPR New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 8%.

**Retirement Pension - Safety:**

CalPERS 3% at 55 – First Level Members  
 CalPERS 2.7% at 57 – PEPR New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 9%.

**CalPERS Health Care:** District covers a maximum of \$1,5311,458 per month per employee for 2015 towards a CalPERS-administered health plan. Plan rates vary; unused balance is not accrued.

**Delta Dental Premier Plan:** District covers entire cost for the employee and eligible dependents.

Current Premiums:

Employee Only	\$	<u>72,7776.41</u>
Employee +1	\$	<u>133,36140.03</u>
Family	\$	<u>215,56226.34</u>

**Vision Service Plan:** District covers entire cost for the employee and eligible dependents. The current monthly premium is \$32,6433.80.

**Life Insurance:** District provides \$50,000 on member's life; \$50,000 accidental death/dismemberment and \$1,000 for member's dependents. The current monthly premium is \$15.36.

**Deferred Compensation:** District contributes \$200 per month towards the District-sponsored IRC 457(b) Deferred Compensation Plan for all employees after completing one year of employment.

**Uniform Allowance:** \$ 1,000 per year

**Text Message Allowance:** Department pays \$20 per month if an employee chooses to utilize his/her personal cell phone for notification purposes.

**Sick Leave:** 12 hours of sick leave earned per month.

**Holiday Time:** Safety and Dispatchers earn 12 hours per month. Office personnel receive 12 paid holidays.

**Vacation:**Safety and Dispatchers:

1-5 years of service – 12 hours per month  
 6-10 years of service – 16 hours per month  
 11-15 years of service – 20 hours per month  
 16+ years of service – 24,22 hours per month

Battalion Chief (Safety):

16+ years of service – 24 hours per month

Chief Officers assigned to a 40 hour work week:

16.67 hours per month

40 hour personnel:

1-3 years of service – 6.67 hours per month  
 4-7 years of service – 10 hours per month  
 8-11 years of service – 13.33 hours per month  
 12+ years of service – 16.67 hours per month

Approved 06/23/14 (Revised 02/02/15)

**MONTECITO FIRE PROTECTION DISTRICT**  
**Summary of Salaries and Benefits**  
**Full Time Employees**  
 Effective ~~July~~ January 1, 2015

**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	15,617		17,310		
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Firefighter	6,073	6,669	7,276	7,937	
Dispatcher	6,325	6,581	6,764		
Communications Coordinator	9,006	9,456	9,928		
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Mechanic	6,694	7,283	7,875		

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

<b>3-5 years</b>	2.75%	<b>15-17 years</b>	13.75%
<b>6-8 years</b>	5.50%	<b>18-20 years</b>	16.50%
<b>9-11 years</b>	8.25%	<b>21-23 years</b>	19.25%
<b>12-14 years</b>	11.00%	<b>24+ years</b>	22.00%

**Dispatch Cadre Members:** Special compensation pay 5% of top step of the Firefighter classification base salary.  
 Current incentive rate: \$ 396.85 per month

**EMT/AED Certification Incentive:** 5% Special compensation pay is calculated using the employee's base rate, longevity incentive and Fair Labor Standards Act (FLSA) earnings, if applicable.

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

Dispatchers working a 24-hour shift schedule receive FLSA overtime compensation is calculated weekly for hours worked in excess of a ~~56~~ 40 hour workweek.

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**MONTECITO FIRE PROTECTION DISTRICT  
Summary of Salaries and Benefits  
Part-Time Employees  
Effective January 1, 2015**

**Retirement Pension - Miscellaneous:**

CalPERS 3% at 60 – First Level Members  
CalPERS 2% at 62 – PEPRA New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 8%.

**Retirement Pension - Safety:**

CalPERS 3% at 55 – First Level Members  
CalPERS 2.7% at 57 – PEPRA New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 9%.

**CalPERS Health Care:** District covers a maximum of \$765.50 per month per employee towards a CalPERS-administered health plan. Plan rates vary; unused balance is not accrued.

**Delta Dental Premier Plan:** District covers entire cost for the employee and eligible dependents.

Current Premiums:

Employee Only	\$ 76.41
Employee +1	\$ 140.03
Family	\$ 226.34

**Vision Service Plan:** District covers entire cost for the employee and eligible dependents. The current monthly premium is \$33.80.

**Uniform Allowance:** \$ 500 per year

**Text Message Allowance:** Department pays \$20 per month if an employee chooses to utilize his/her personal cell phone for notification purposes.

**Sick Leave:** 6 hours of sick leave earned per month.

**Holiday Time:** Receives 12 paid holidays.

**Vacation:**

20 hour part-time personnel:

- 1-3 years of service – 3.33 hours per month
- 4-7 years of service – 5 hours per month
- 8-11 years of service – 6.67 hours per month
- 12+ years of service – 8.33 hours per month

**Hourly Rate:**

<b>Rank/Title</b>	<b>Start</b>	<b>6 mo.</b>
Part-time Wildland Specialist	43.24	48.32

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

<b>3-5 years</b>	2.75%	<b>15-17 years</b>	13.75%
<b>6-8 years</b>	5.50%	<b>18-20 years</b>	16.50%
<b>9-11 years</b>	8.25%	<b>21-23 years</b>	19.25%
<b>12-14 years</b>	11.00%	<b>24+ years</b>	22.00%

**Dispatch Cadre Members:** Special compensation pay 5% of top step of the Firefighter classification base salary.  
Current incentive rate: \$ 396.85 per month

**EMT/AED Certification Incentive:** 5% Special compensation pay is calculated using the employee's base rate and longevity incentive.

**MONTECITO FIRE PROTECTION DISTRICT**  
**Summary of Salaries and Benefits**  
**Part-Time Employees**  
 Effective ~~July~~ January 1, 2015

**Retirement Pension - Miscellaneous:**

CalPERS 3% at 60 – First Level Members  
 CalPERS 2% at 62 – PEPR New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 8%.

**Retirement Pension - Safety:**

CalPERS 3% at 55 – First Level Members  
 CalPERS 2.7% at 57 – PEPR New Members

Employee pays 4.5% cost share toward employer contribution; employee contribution is paid by employer up to 9%.

**CalPERS Health Care:** District covers a maximum of ~~\$729-765.50~~ per month per employee towards a CalPERS-administered health plan. Plan rates vary; unused balance is not accrued.

**Delta Dental Premier Plan:** District covers entire cost for the employee and eligible dependents.

Current Premiums:

Employee Only	\$	<del>72.77</del> <u>76.41</u>
Employee +1	\$	<del>433.36</del> <u>140.03</u>
Family	\$	<del>215.56</del> <u>226.34</u>

**Vision Service Plan:** District covers entire cost for the employee and eligible dependents. The current monthly premium is ~~\$32.64~~33.80.

**Uniform Allowance:** \$ ~~-500~~ \_\_\_\_\_ per year

**Text Message Allowance:** Department pays \$20 per month if an employee chooses to utilize his/her personal cell phone for notification purposes.

**Sick Leave:** 6 hours of sick leave earned per month.

**Holiday Time:** Receives 12 paid holidays.

**Vacation:**

20 hour part-time personnel:

1-3 years of service – 3.33 hours per month

4-7 years of service – 5 hours per month

8-11 years of service – 6.67 hours per month

12+ years of service – 8.33 hours per month

**Hourly Rate:**

<u>Rank/Title</u>	<u>Start</u>	<u>6 mo.</u>
Part-time Wildland Specialist	43.24	48.32

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

<del>3-5 years</del>	2.75%	<del>15-17 years</del>	13.75%
<del>6-8 years</del>	5.50%	<del>18-20 years</del>	16.50%
<del>9-11 years</del>	8.25%	<del>21-23 years</del>	19.25%
<del>12-14 years</del>	11.00%	<del>24+ years</del>	22.00%

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

Current incentive rate: \$ 396.85 per month

Approved 06/23/14 (Revised 02/02/15)

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**MONTECITO FIRE PROTECTION DISTRICT**  
**Summary of Salaries and Benefits**  
**Part-Time Employees**  
Effective ~~July~~ January 1, 2015

**EMT/AED Certification Incentive:** 5% Special compensation pay is calculated using the employee's base rate and longevity incentive.

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# Agenda

## Item #7





**Montecito Fire Protection District  
Finance Committee  
Long-Term Budget Development**

**How many years out?**

**Revenue:**

Tax Revenue – % growth?

Other Revenue – % growth?

**Expenses:**

-Salaries and Benefits

- a. Salaries
- b. Retirement Contributions
- c. OPEB Contributions
- d. Insurance Contributions

-Services and Supplies

-Capital Assets

**-Other**

- a. Side Fund Bond Payments
- b. Transfer to Capital Outlay Plan