

## MONTECITO FIRE PROTECTION DISTRICT

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

Montecito Fire Protection District Headquarters  
595 San Ysidro Road  
Santa Barbara, California  
August 9, 2021 at 2:00 p.m.

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

Members of the public will be able to observe the Special Board meeting and provide public comments via Zoom: <https://us06web.zoom.us/j/89389757107>, or by calling 1-669-900-6833, meeting ID: 893 8975 7107. Any member of the public who would like to provide public input on an item listed on the agenda may utilize the "Raise Hand" feature through the Zoom App or enter "\*9" if participating by telephone only. The host will be notified and you will be recognized to speak on the agenda item in the order such requests are received by the District.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Presentation of Military Order of World Wars Award, Dennis Merenbach, Award Chair and Marine Brigadier General Frederick Lopez, Presenter: Recipient, Fire Chief Kevin Taylor.
3. That the Board of Directors approve the Cal Trans agreement. (Strategic Plan Goal 6)
  - a. Staff report presented by Fire Chief Taylor.
4. Report from the Finance Committee. (Strategic Plan Goal 9.1)
  - a. Consider recommendation to approve Financial Summary for FY 2020-21.
  - b. Review PARS Post-Employment Benefits Trust statements for April, May and June 2021.
5. Approval of Minutes of the June 28, 2021 Regular Meeting.
6. Fire Chief's report.
7. Board of Director's report.

Montecito Fire Protection District  
Agenda for Special Meeting, August 9, 2021  
Page 2

8. Suggestions from Directors for items other than regular agenda items to be included for the September 27, 2021 Regular Board meeting.
9. CLOSED SESSION: PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code section 54957) Title: Fire Chief

### Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is August 5, 2021.



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Kevin Taylor, Fire Chief

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

August 9, 2021

# Agenda

## Item #3







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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief   
**Date:** August 9, 2021  
**Topic:** **California Department of Transportation Encroachment Compensation**

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### Summary

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The California Department of Transportation (Cal Trans) utilized District property at 1257 East Valley Road to repair the nearby bridge on Highway 192 between 2018 and 2019. Cal Trans is required to pay just compensation and interest for the use of this property.

### Discussion

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The bridge near District property at 1257 East Valley Road was severely damaged during the January 9, 2018 Debris Flow. The District and Cal Trans entered into an Emergency Right of Entry Agreement on May 1, 2018 so that Cal Trans could access the bridge through District property for the purpose of bridge replacement and to accommodate drainage control measures at the northwest corner of the property. The entire project includes Assessor's Parcel No. 009-030-011, sub-parcel 11866-1, encompassing 1,130 square feet in permanent subsurface easement; sub-parcel 11866-2, 440 square feet in permanent drainage easement; and sub-parcel 11866-3, 15,320 square feet in temporary construction easement.

Cal Trans is required to pay just compensation for the use of District property and to obtain rights to District property. This payment includes interest from the date the Emergency Right of Entry was executed. Additionally, this property is included in the State Incentive Pay Program. This program allows for additional payment of 10% over and above the appraised value if the Right of Way contract and deeds are correctly executed and returned sixty days from receipt of the State's document packet. The Cal Trans appraised value is \$68,500 plus interest. If returned by August 28, 2021, the total value is \$73,350 plus interest.

The agreements, easements, and deeds have been reviewed by District Counsel for form and content.

### Conclusion

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Staff recommends that the Board of Directors direct the Fire Chief to execute the Right of Way Contract, Easement Deeds, and Payee Data Record Form with the State before August 28, 2021.

### Attachments

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1. Cal Trans Right of Way Contract, Easement Deeds, and Payee Data Record Form.

### Strategic Plan Reference

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Strategic Plan Goal #6, Strengthen our Infrastructure



STATE OF CALIFORNIA \* DEPARTMENT OF TRANSPORTATION  
**RIGHT OF WAY CONTRACT - STATE HIGHWAY**

Page 1 of 3

\_\_\_\_\_, California

\_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Grantor

District	County	Route	Post Mile	Exp Auth
5	SB	192	8.14	1J6609

**PROJECT: 0518000009 9**

DOCUMENT NO. 11866-1 in the form of EASEMENT DEED as Subsurface Easement for slope stabilization purposes, covering the property particularly described in the above instrument, and 11866-2 in the form of EASEMENT DEED for drainage purposes, covering the property particularly described in the above instrument, and 11866-3 in the form of TEMPORARY CONSTRUCTION EASEMENT, for temporary construction purposes, covering the property particularly described in Clause 3 below, has been executed and delivered to Alessandra Coletta, Right of Way Agent for the State of California.

In consideration of which, and the other considerations hereinafter set forth, it is mutually agreed as follows:

1. (A) The parties have herein set forth the whole of their agreement. The performance of this agreement constitutes the entire consideration for said document and shall relieve the State of all further obligation or claims on this account, or on account of the location, grade or construction of the proposed public improvement.

(B) Grantee requires said property for State highway purposes, a public use for which grantee has the authority to exercise the power of eminent domain. Grantor is compelled to sell, and grantee is compelled to acquire the property.

Both grantor and grantee recognize the expense, time, effort, and risk to both parties in determining the compensation for the property by eminent domain litigation. The compensation set forth herein for the property is in compromise and settlement, in lieu of such litigation.

(C) The parties to this contract shall, pursuant Section 21.7(a) of Title 49, Code of Federal Regulations, comply with all elements of Title VI of the Civil Rights Act of 1964. This requirement under Title VI and the Code of Federal Regulations is to complete the USDOT- Non-Discrimination Assurance requiring compliance with Title VI of the Civil Rights Act of 1964, 49 C.F.R. Part 21 and 28 C.F.R. Section 50.3.

(D) No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity that is the subject of this contract.

2. The State shall:

(A) Pay the undersigned grantor the sum of **\$75,350** for these Subsurface Easement, Drainage Easement and Temporary Construction Easement when title to said property vests in the State

August 9, 2021



STATE OF CALIFORNIA \* DEPARTMENT OF TRANSPORTATION  
**RIGHT OF WAY CONTRACT - STATE HIGHWAY**  
**(Cont.)**

free and clear of all liens, encumbrances, assessments, easements and leases (recorded and/or unrecorded) and taxes, except:

- a. Taxes for the tax year in which this escrow closes shall be cleared and paid in the manner required by Section 5086 of the Revenue and Taxation Code, if unpaid at the close of escrow.
- b. Easements or rights of way over said land for public or quasi-public utility or public street purposes, if any.
- c. Covenants, conditions, restrictions and reservations of record, or contained in the above-referenced document.

(B) Pay all escrow, notary and recording fees incurred in this transaction and, if title insurance is desired by the State, the premium charged therefor.

(C) In addition to the Fair Market Value, it is agreed by and between the parties hereto that the amount in clause 2(A) above includes the sum of \$6,850 as additional 10% payment as incentive to the grantor for the timely execution of the enclosed Right of Way contract and deeds. This incentive payment offer expires sixty (60) days from the Initiation of Negotiation (Expiration date: 9/3/2021).

3. Permission was hereby granted the State or its authorized agent to enter upon grantor's land where necessary within that certain area shown outlined in color on the map(s) marked Exhibit "A" attached hereto and made a part hereof.
4. This Temporary Construction Easement was for the purpose of facilitating emergency work for bridge replacement, rails repair and related work.
5. It is understood and agreed that the amount payable in Clause 2(A) above includes compensation in full for the actual possession and use of the Temporary Construction Easement identified as Parcel 11866-3 for the period commencing on May 1, 2018 and terminating on September 6, 2019.
6. All work done under this agreement shall conform to all applicable building, fire and sanitary laws, ordinances, and regulations relating to such work, and shall be done in a good and workmanlike manner. All structures, improvements or other facilities, when removed, and relocated, or reconstructed by the State, shall be left in as good condition as found.
7. The undersigned grantor warrants that he is the owner in fee simple of the property affected by these Subsurface Easement, Drainage Easement and Temporary Construction Easement as described in the above instrument and that he has the exclusive right to grant this Subsurface Easement, Drainage Easement and Temporary Construction Easement.



STATE OF CALIFORNIA \* DEPARTMENT OF TRANSPORTATION  
**RIGHT OF WAY CONTRACT - STATE HIGHWAY**  
**Cont.**

- 8. The State agrees to indemnify and hold harmless the grantor from any liability arising out of the State's operations under this agreement. The State further agrees to assume responsibility for any damages proximately caused by reason of State's operation under this agreement and State will, at its option, either repair or pay for such damage.
- 9. It is agreed and confirmed by the parties hereto that notwithstanding other provisions in this contract, the right of possession and use of the subject property by the State, including the right to remove and dispose of improvements, commenced on 05/01/2018 and that the amount shown in Clause 2(A) herein includes, but is not limited to, full payment for such possession and use, including damages, if any, from said date.
- 10. This transaction will be handled through an internal escrow by the State of California, Department of Transportation, District 5 office, 50 Higuera Street, San Luis Obispo, CA 93401-5415.

*IN WITNESS WHEREOF*, the parties have executed this agreement the day and year first above written.

Grantor: **MONTECITO FIRE PROTECTION DISTRICT**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**RECOMMENDED FOR APPROVAL:**

By \_\_\_\_\_  
ALESSANDRA COLETTA  
Right of Way Agent

**ACCEPTED:  
STATE OF CALIFORNIA  
DEPARTMENT OF TRANSPORTATION:**

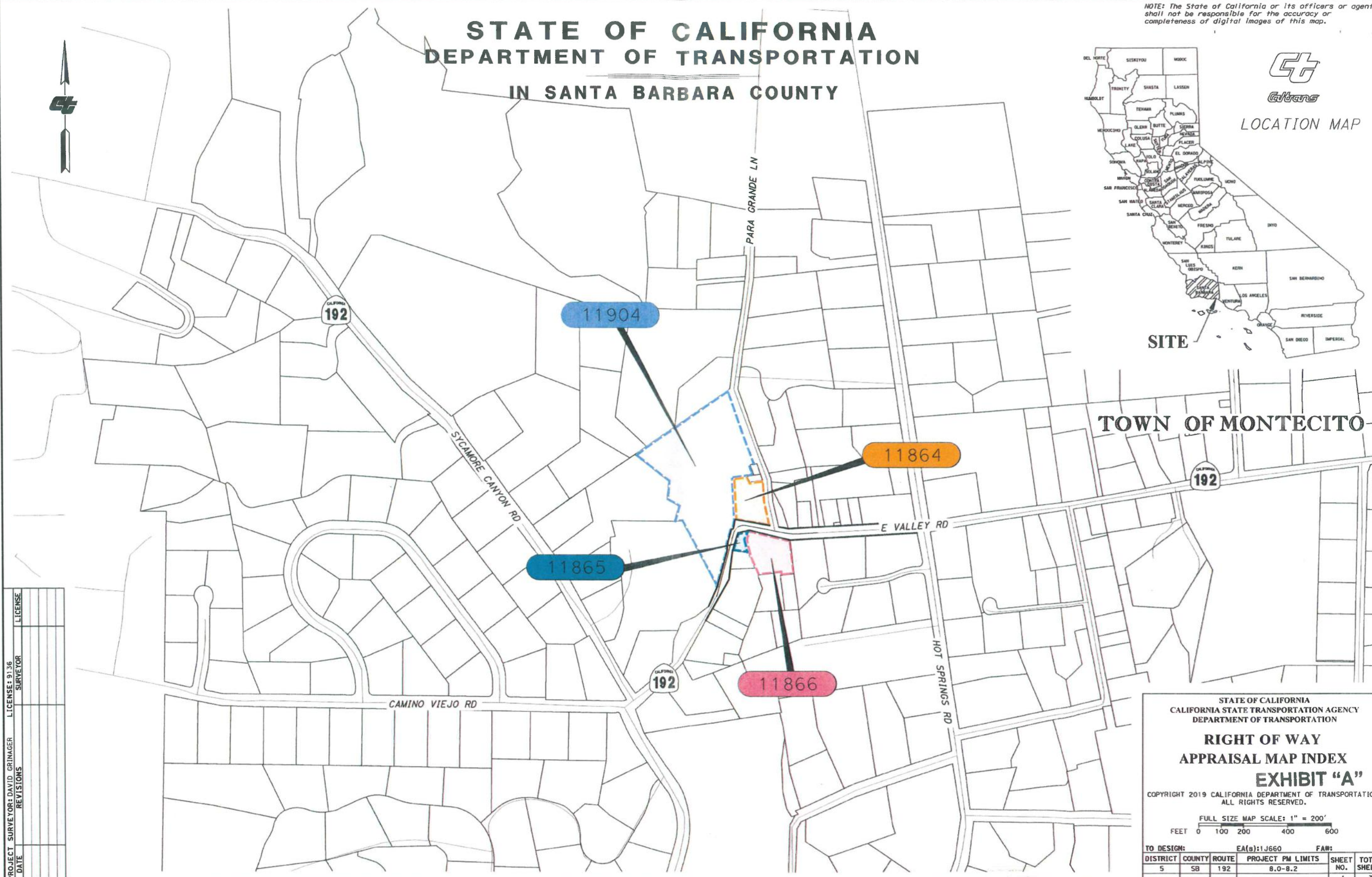
By \_\_\_\_\_  
PATRICK MASON, Chief  
San Luis Obispo Acquisition Branch  
Right of Way

**NO OBLIGATION OTHER THAN THOSE SET FORTH HEREIN WILL BE RECOGNIZED**

Part of Document No. 11866

**STATE OF CALIFORNIA  
DEPARTMENT OF TRANSPORTATION  
IN SANTA BARBARA COUNTY**

NOTE: The State of California or its officers or agents shall not be responsible for the accuracy or completeness of digital images of this map.



PROJECT SURVEYOR: DAVID GRINAGER	LICENSE: 9136	SURVEYOR
DATE	REVISIONS	

**TOWN OF MONTECITO**

STATE OF CALIFORNIA  
CALIFORNIA STATE TRANSPORTATION AGENCY  
DEPARTMENT OF TRANSPORTATION

**RIGHT OF WAY  
APPRAISAL MAP INDEX  
EXHIBIT "A"**

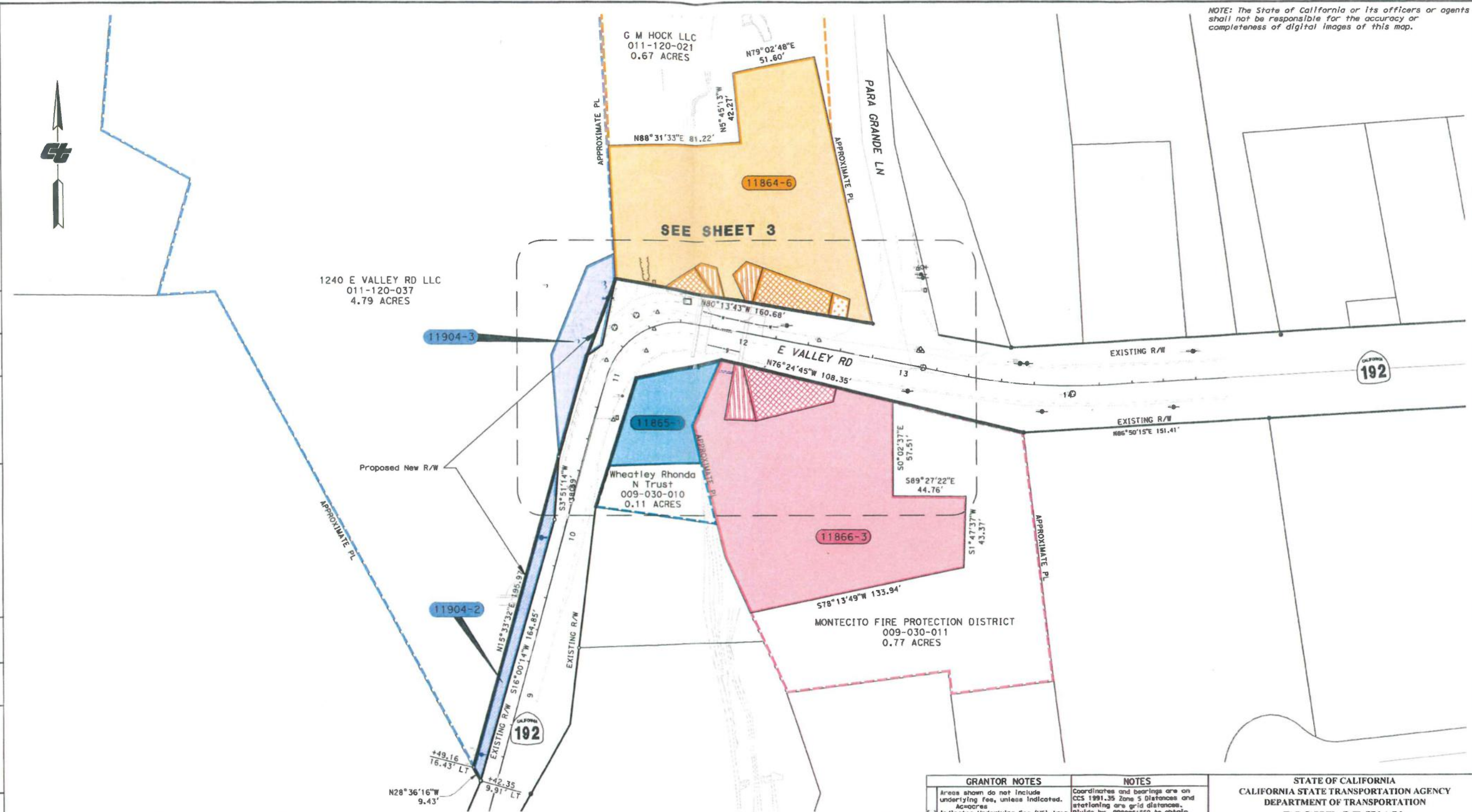
COPYRIGHT 2019 CALIFORNIA DEPARTMENT OF TRANSPORTATION.  
ALL RIGHTS RESERVED.

FULL SIZE MAP SCALE: 1" = 200'  
FEET 0 100 200 400 600

TO DESIGN:	EA(s): IJ660	FA#:			
DISTRICT	COUNTY	ROUTE	PROJECT PM LIMITS	SHEET NO.	TOTAL SHEETS
5	SB	192	8.0-8.2	1	3



NOTE: The State of California or its officers or agents shall not be responsible for the accuracy or completeness of digital images of this map.



PARCEL#	TITLE CODE	GRANTOR	AREAS (square feet or as noted)				REMARKS	RECORDATION		
			TOTAL	REQUIRED	[UF] EXCESS	[UF] REMAINDER		TYPE	DATE	DOC.#
11864-6	TCE	G.M. HOCK LLC	29185	14900		29185	TEMPORARY CONSTRUCTION EASEMENT, PRIOR RIGHT OF ENTRY PREVIOUSLY OBTAINED			
11865-1	TCE	RHONDA N. WHEATLEY TRUST	4781	2625		4781	TEMPORARY CONSTRUCTION EASEMENT, PRIOR RIGHT OF ENTRY PREVIOUSLY OBTAINED			
11866-3	TCE	MONTECITO FIRE PROTECTION DISTRICT	33541	15320		33541	TEMPORARY CONSTRUCTION EASEMENT, PRIOR RIGHT OF ENTRY PREVIOUSLY OBTAINED			
11904-3	TCE	1240 E VALLEY RD LLC	208652	1900		208652	TEMPORARY CONSTRUCTION EASEMENT, PRIOR RIGHT OF ENTRY PREVIOUSLY OBTAINED			
11904-2	E	1240 E VALLEY RD LLC	208652	1320		208652	HIGHWAY EASEMENT			

**GRANTOR NOTES**  
 Areas shown do not include underlying fee, unless indicated.  
 A=Access  
 U=Underlying Fee (UF) Area  
 I=Indicates Indeterminate UF  
**TITLE CODES:**  
 A=Access Rights Only  
 F=Fee  
 E=Easement (Ease)  
 TCE=Temp Construction Ease  
 O=Other Temp Ease (see Remarks)  
 Q=Other (see Remarks)

**NOTES**  
 Coordinates and bearings are on CCS 1991.35 Zone 5 Distances and stationing are grid distances. Divide by .999251560 to obtain ground distances. All distances are in feet unless otherwise noted.

**LEGEND**  
 ■ Access Prohibited  
 ■ Access Served  
 ■ Existing R/W Served  
 ■ Access Opening (Private)  
 (R) Indicates Radial Bearing  
 ● Indicates Found Monument as noted  
 ○ Indicates calculated point. (Does not imply monument set)  
 □ Title to State  
 □ Required for Others

STATE OF CALIFORNIA  
 CALIFORNIA STATE TRANSPORTATION AGENCY  
 DEPARTMENT OF TRANSPORTATION  
**RIGHT OF WAY APPRAISAL MAP EXHIBIT "A"**

COPYRIGHT 2019 CALIFORNIA DEPARTMENT OF TRANSPORTATION. ALL RIGHTS RESERVED.  
 FOR PREVIOUS R/W INFORMATION SEE MAP(S)

FULL SIZE MAP SCALE: 1" = 30'  
 FEET 0 15 30 60 90

TO DESIGN: EA(s):J660 FA#:  
 DRAFTED BY:DWG CHECKED BY:  
 DISTRICT COUNTY ROUTE SHEET PM SHEET NO. TOTAL SHEETS  
 5 SB 192 8.1 2 3

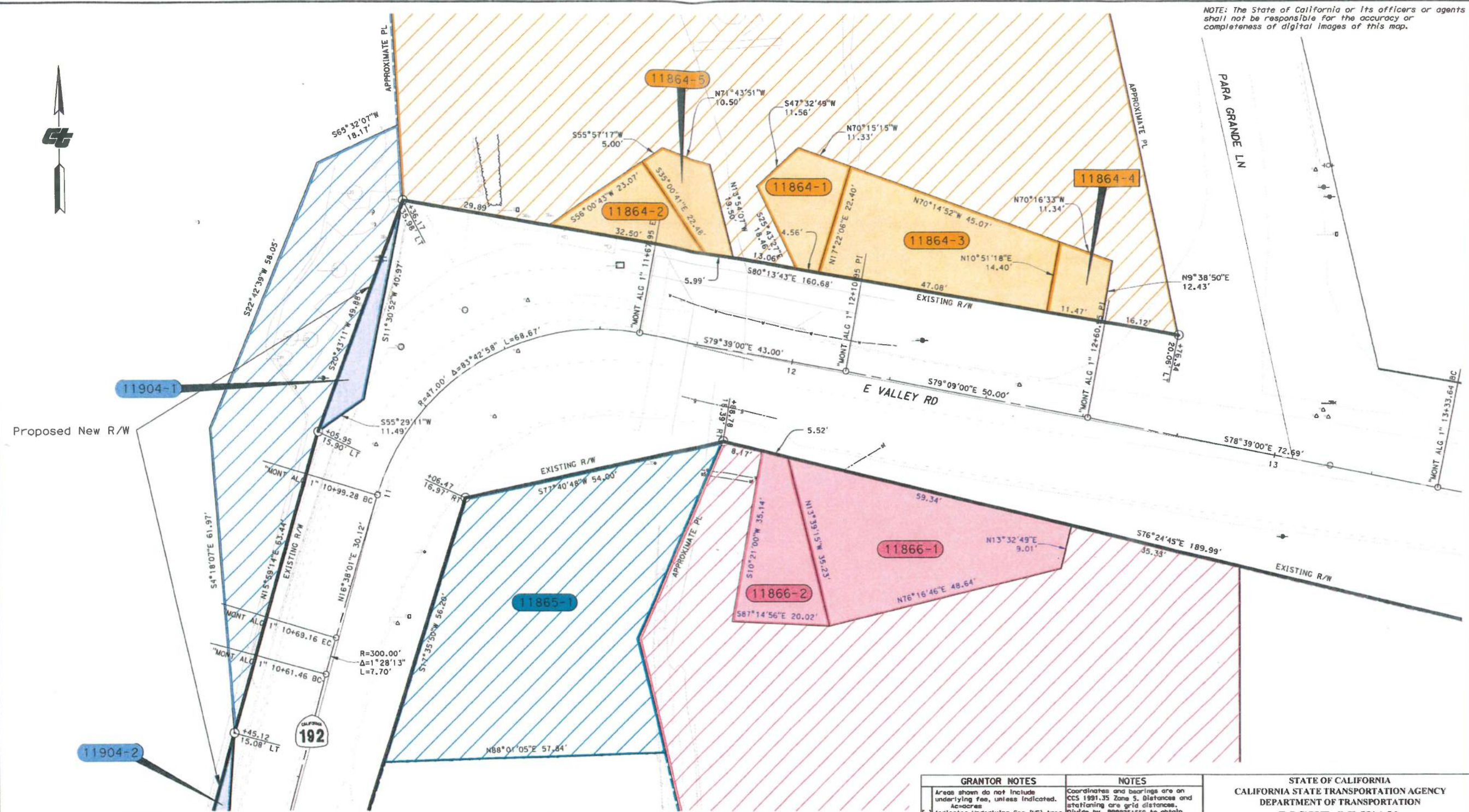
PROJECT ID: 051800009

PROJECT SURVEYOR	DATE	REVISIONS	LICENSE	SURVEYOR	DATE	REVISIONS	LICENSE	SURVEYOR
DAVID GRINAGER			9136					

1\660\_Appraisal Map.dwg  
 C:\Users\136595\Documents\0\_Grinager\Projects\NW Appraisal maps\SB\1\660 - 051800009 - SB - 192 - PM 8-12.5 - Bridge Repairs\CD\_05-1\660



NOTE: The State of California or its officers or agents shall not be responsible for the accuracy or completeness of digital images of this map.



PARCEL#	TITLE CODE	GRANTOR	AREAS (square feet or as noted)				REMARKS	RECORDATION		
			TOTAL	REQUIRED	[UF] EXCESS	[UF] REMAINDER		TYPE	DATE	DOC.#
11864-2	E	G M HOCK LLC	29185	265		29185	SUB SURFACE EASEMENT			
11864-3	E	G M HOCK LLC	29185	800		29185	SUB SURFACE EASEMENT			
11864-4	E	G M HOCK LLC	29185	100		29185	UTILITY EASEMENT FOR SOUTHERN CALIFORNIA EDISON			
11864-5	E	G M HOCK LLC	29185	200		29185	DRAINAGE EASEMENT			
11864-1	E	G M HOCK LLC	29185	200		29185	DRAINAGE EASEMENT			
11866-2	E	MONTEGITO FIRE PROTECTION DISTRICT	33541	440		33541	DRAINAGE EASEMENT			
11866-1	E	MONTEGITO FIRE PROTECTION DISTRICT	33541	1130		33541	SUBSURFACE EASEMENT			
11904-2	E	1240 E VALLEY RD LLC	20862	1320		20862	HIGHWAY EASEMENT			
11904-1	E	1240 E VALLEY RD LLC	20862	170		20862	HIGHWAY EASEMENT			

**GRANTOR NOTES**  
 Areas shown do not include underlying fee, unless indicated.  
 A=Access Rights Only  
 F=Fee  
 E=Easement (Eas)  
 T=Temp Construction Eas  
 O=Other Temp Eas (see Remarks)  
 G=Other (see Remarks)

**NOTES**  
 Coordinates and bearings are on CC5 1991.35 Zone 5. Distances and stationing are grid distances. Divide by .9999251560 to obtain ground distances. All distances are in feet unless otherwise noted.

**LEGEND**  
 Access Prohibited  
 Access Superseded  
 Existing R/W Superseded  
 Access Opening (Private)  
 (R) Indicates Radial Bearing  
 (M) Indicates Found Monument as noted  
 (C) Indicates Calculated point. (Does not imply monument exist)  
 Title to State  
 Required for Others

STATE OF CALIFORNIA  
 CALIFORNIA STATE TRANSPORTATION AGENCY  
 DEPARTMENT OF TRANSPORTATION  
**RIGHT OF WAY APPRAISAL MAP EXHIBIT "A"**

COPYRIGHT 2019 CALIFORNIA DEPARTMENT OF TRANSPORTATION. ALL RIGHTS RESERVED.  
 FOR PREVIOUS R/W INFORMATION SEE MAP(S)

FULL SIZE MAP SCALE: 1" = 10'

FEET 0 5 10 20 30

TO DESIGN: 9/24/2020 EA(a): 11660 FAW:  
 DRAFTED BY: DWG CHECKED BY:

DISTRICT	COUNTY	ROUTE	SHEET PM	SHEET NO.	TOTAL SHEETS
5	SB	192	8.1	3	3

PROJECT ID: 051800009

PROJECT SURVEYOR	DATE	REVISIONS	LICENSE	DATE	REVISIONS	LICENSE	DATE	REVISIONS	LICENSE
DAVID GRINAGER	9/13/20		9136						

11660\_Appraisal Map.dwg  
 C:\Users\val19599\Documents\10\_Grinager\Projects\192\11660 - 051800009 - SB - 192 - PM 8-12.5 - 8146g Repairs\130\_05-11660



Recording Requested by and  
 After Recording Return to:  
 Department of Transportation-RW  
 50 Higuera Street  
 San Luis Obispo, CA 93401-5415

STATE BUSINESS--FREE

This document presented for recording pursuant to Govt.  
 Code Section 27383

Document Transfer Tax: No Tax Due (R&T Code 11922)  
 CALIFORNIA DEPARTMENT OF TRANSPORTATION

By \_\_\_\_\_  
 Signature of Declarant

Transfer to Public Entity

PTN APN 009-030-011

Space above this line for Recorder's Use

**EASEMENT DEED**

District	County	Route	Postmile	Number
5	SB	192	8.14	11866-1

Montecito Fire Protection District, a California special district,

hereinafter called GRANTOR, hereby grants to the State of California, Department of Transportation, hereinafter called STATE, a SUBSURFACE easement for slope stabilization purposes, upon, over and across that real property in the unincorporated area, County of Santa Barbara, State of California, described as follows:

(See attached Exhibit "A")

Number
11866-1

## EXHIBIT A

**11866-1 Subsurface Easement**

That portion of the tract of land described in the deed to Vibiana Sanchez, dated October 22, 1901 and recorded in Book 81, at page 32 of Deeds, records of Santa Barbara County, State of California, described as follows:

Commencing at a 2-inch iron pipe with brass cap on the southerly line of East Valley Road at the northeast corner of said tract and the intersection of the east line of Parcel (b) of the private roadway right of way described in the deed recorded April 26, 1985, as Instrument No. 21515 of Official Records of said County, from which a 3/4 inch iron pipe on said southerly line bears North 86°50'53" East, 151.41 feet as both iron pipes are shown on the map filed May 5, 1953 in Book 32 of Record of Surveys at Page 59, records of said County;

THENCE along said southerly line, North 76°24'45" West, 189.99 feet, to the northwest corner of said tract;

THENCE, along said southerly line, South 76°24'45" East, 13.69 feet to the True Point of Beginning;

THENCE, South 13°39'15" East, 35.23 feet;

THENCE, North 76°16'46" East, 48.64 feet;

THENCE, North 13°32'49" East, 9.01 feet to said southerly line;

THENCE, along said southerly line, North 76°24'45" West, 59.34 feet to the Point of Beginning.

The subsurface easement for installing and maintaining tieback anchors shall be restricted to an elevation of 248.00 feet and below, measured from the North American Vertical Datum of 1988.

Bearings and distances shown are based on the California Coordinate System of 1983 (Epoch 1991.35), Zone 5. Divide distance shown by 0.999925156 to obtain ground level distances.

## END OF DESCRIPTION

This real property description has been prepared by me or under my direction, in conformance with the Professional Land Surveyors Act.

Signature 

Date May 6, 2021



<b>Number</b>
11866-1

Dated: \_\_\_\_\_

Montecito Fire Protection District,  
a California special district:

\_\_\_\_\_  
\_\_\_\_\_

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This is to certify that the State of California, acting by and through the Department of Transportation (according to Section 27281 of the Government Code), accepts for public purposes the real property described in this deed and consents to its recordation.

Dated \_\_\_\_\_

By ADETOKUNBO OMISHAKIN  
Director of Transportation

By \_\_\_\_\_  
Attorney in Fact  
PATRICK MASON, Chief  
San Luis Obispo Acquisition  
Branch  
Right of Way



**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )

County of \_\_\_\_\_ )

On \_\_\_\_\_ before me, \_\_\_\_\_,

*Date*

*Here Insert Name and Title of the Officer*

personally appeared \_\_\_\_\_

*Name(s) of Signer(s)*

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

*Signature of Notary Public*

*Place Notary Seal Above*

**OPTIONAL**

*Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_ Document Date: \_\_\_\_\_

Number of Pages: \_\_\_\_\_ Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

Corporate Officer — Title(s): \_\_\_\_\_

Partner —  Limited  General

Individual  Attorney in Fact

Trustee  Guardian or Conservator

Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_

Corporate Officer — Title(s): \_\_\_\_\_

Partner —  Limited  General

Individual  Attorney in Fact

Trustee  Guardian or Conservator

Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

Recording Requested by and  
After Recording Return to:  
Department of Transportation-RW  
50 Higuera Street  
San Luis Obispo, CA 93401-5415

STATE BUSINESS--FREE

This document presented for recording pursuant to Govt.  
Code Section 27383

Document Transfer Tax: No Tax Due (R&T Code 11922)  
CALIFORNIA DEPARTMENT OF TRANSPORTATION

By \_\_\_\_\_  
Signature of Declarant

Transfer to Public Entity

PTN APN 009-030-011

Space above this line for Recorder's Use

## EASEMENT DEED

District	County	Route	Postmile	Number
5	SB	192	8.14	11866-2

Montecito Fire Protection District, a California special district,

hereinafter called GRANTOR, hereby grants to the State of California, Department of Transportation, hereinafter called STATE, an easement for DRAINAGE PURPOSES, upon, over and across that real property in the unincorporated area, County of Santa Barbara, State of California, described as follows:

(See attached Exhibit "A")

Number
11866-2

## EXHIBIT A

**11866-2 Drainage Easement**

That portion of the tract of land described in the deed to Vibiana Sanchez, dated October 22, 1901 and recorded in Book 81, at page 32 of Deeds, records of Santa Barbara County, State of California, described as follows:

Commencing at the 2-inch iron pipe with brass cap on the southerly line of East Valley Road at the northeast corner of said tract and the intersection of the east line of Parcel (b) of the private roadway right of way described in the deed recorded April 26, 1985, as Instrument No. 21515 of Official Records of said County, from which a 3/4 inch iron pipe bears North 86°50'53" East 151.41 feet as both iron pipes are shown on the map filed May 5, 1953 in Book 32 of Record of Surveys at Page 59, records of said County;

THENCE along said southerly line, North 76°24'45" West, 189.99 feet, to the northwest corner of said tract;

THENCE, along said southerly line, South 76°24'45" East, 13.69 feet to the True Point of Beginning;

THENCE, South 13°39'15" East, 35.23 feet;

THENCE, North 87°14'56" West, 20.02 feet;

THENCE, North 10°21'00" East, 35.14 feet to said southerly line;

THENCE, along said southerly line, South 13°39'15" East, 5.52 feet to the Point of Beginning.

Bearings and distances shown are based on the California Coordinate System of 1983 (Epoch 1991.35), Zone 5. Divide distance shown by 0.999925156 to obtain ground level distances.

## END OF DESCRIPTION

This real property description has been prepared by me or under my direction, in conformance with the Professional Land Surveyors Act.

Signature 

Date May 6, 2021



<b>Number</b>
11866-2

Dated: \_\_\_\_\_

Montecito Fire Protection District,  
a California special district:

\_\_\_\_\_  
\_\_\_\_\_

---

This is to certify that the State of California, acting by and through the Department of Transportation (according to Section 27281 of the Government Code), accepts for public purposes the real property described in this deed and consents to its recordation.

Dated \_\_\_\_\_

By ADETOKUNBO OMISHAKIN  
Director of Transportation

By \_\_\_\_\_  
Attorney in Fact  
PATRICK MASON, Chief  
San Luis Obispo Acquisition  
Branch  
Right of Way



**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )

County of \_\_\_\_\_ )

On \_\_\_\_\_ before me, \_\_\_\_\_,  
*Date Here Insert Name and Title of the Officer*

personally appeared \_\_\_\_\_  
*Name(s) of Signer(s)*

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_  
*Signature of Notary Public*

*Place Notary Seal Above*

**OPTIONAL**

*Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_ Document Date: \_\_\_\_\_

Number of Pages: \_\_\_\_\_ Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

- Corporate Officer — Title(s): \_\_\_\_\_
- Partner —  Limited  General
- Individual  Attorney in Fact
- Trustee  Guardian or Conservator
- Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_

- Corporate Officer — Title(s): \_\_\_\_\_
- Partner —  Limited  General
- Individual  Attorney in Fact
- Trustee  Guardian or Conservator
- Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_





**PAYEE DATA RECORD**

STD. 204 (Rev. 6-2003) (PAGE 2)

1	<p><b><u>Requirement to Complete Payee Data Record, STD. 204</u></b></p> <p>A completed Payee Data Record, STD. 204, is required for payments to all non-governmental entities and will be kept on file at each State agency. Since each State agency with which you do business must have a separate STD. 204 on file, it is possible for a payee to receive this form from various State agencies.</p> <p>Payees who do not wish to complete the STD. 204 may elect to not do business with the State. If the payee does not complete the STD. 204 and the required payee data is not otherwise provided, payment may be reduced for federal backup withholding and nonresident State income tax withholding. Amounts reported on Information Returns (1099) are in accordance with the Internal Revenue Code and the California Revenue and Taxation Code.</p>
2	<p>Enter the payee's legal business name. Sole proprietorships must also include the owner's full name. An individual must list his/her full name. The mailing address should be the address at which the payee chooses to receive correspondence. Do not enter payment address or lock box information here.</p>
3	<p>Check the box that corresponds to the payee business type. Check only one box. Corporations must check the box that identifies the type of corporation. The State of California requires that all parties entering into business transactions that may lead to payment(s) from the State provide their Taxpayer Identification Number (TIN). The TIN is required by the California Revenue and Taxation Code Section 18646 to facilitate tax compliance enforcement activities and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code Section 6109(a).</p> <p>The TIN for individuals and sole proprietorships is the Social Security Number (SSN). Only partnerships, estates, trusts, and corporations will enter their Federal Employer Identification Number (FEIN).</p>
4	<p><b><u>Are you a California resident or nonresident?</u></b></p> <p>A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.</p> <p>A partnership is considered a resident partnership if it has a permanent place of business in California. An estate is a resident if the decedent was a California resident at time of death. A trust is a resident if at least one trustee is a California resident.</p> <p>For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.</p> <p>Payments to all nonresidents may be subject to withholding. Nonresident payees performing services in California or receiving rent, lease, or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for State income taxes. However, no withholding is required if total payments to the payee are \$1,500 or less for the calendar year.</p> <p>For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below:          Withholding Services and Compliance Section: 1-888-792-4900 E-mail address: wscs.gen@ftb.ca.gov          For hearing impaired with TDD, call: 1-800-822-6268 Website: www.ftb.ca.gov</p>
5	<p>Provide the name, title, signature, and telephone number of the individual completing this form. Provide the date the form was completed.</p>
6	<p>This section must be completed by the State agency requesting the STD. 204.</p>
	<p><b><u>Privacy Statement</u></b></p> <p>Section 7(b) of the Privacy Act of 1974 (Public Law 93-579) requires that any federal, State, or local governmental agency, which requests an individual to disclose their social security account number, shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it.</p> <p>It is mandatory to furnish the information requested. Federal law requires that payment for which the requested information is not provided is subject to federal backup withholding and State law imposes noncompliance penalties of up to \$20,000.</p> <p>You have the right to access records containing your personal information, such as your SSN. To exercise that right, please contact the business services unit or the accounts payable unit of the State agency(ies) with which you transact that business. All questions should be referred to the requesting State agency listed on the bottom front of this form.</p>



# Agenda

## Item #4



# Attachment

# A






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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief *KT*  
**Prepared by:** Araceli Nahas, Accountant *AN*  
**Date:** August 9, 2021  
**Topic:** Financial Summary for Fiscal Year 2020-21

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### Summary

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This report provides an overview of the District's Balance Sheet and Financial Status reports for the year ending June 30, 2021, and provides explanations for any large variances from the budgeted amount. The most significant financial event from this fiscal year was the issuance of a Pension Obligation Bond (\$8.2 million) and supplemental contributions to CalPERS (\$8.7 million) to address the pension unfunded accrued liabilities.

The full Balance Sheet and Financial Status reports are provided as attachments for additional review.

### Balance Sheet Summary

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#### General Fund (3650)

Balance sheet snapshot on June 30, 2021 and June 30, 2020:

	2021	2020
Total assets:	\$ 8,579,127	\$ 13,022,164
Total liabilities:	222,945	388,047
Total fund balance:	\$ 8,356,182	\$ 12,634,117

- **Assets:** Include cash in treasury, accounts receivable from fire assignments, and interest receivable (from the County).
- **Liabilities:** Include salaries and benefits payable, accounts payable and accruals for unpaid expenses at year-end.
- **Fund Balance:** Overall decrease of \$4,277,935 from the prior year. The District used \$4,865,000 from the General Fund Residual Fund Balance as a partial funding source for the supplemental CalPERS contribution that totaled \$7.7 million. The remaining amount of \$2,835,000 came from reserves from the Land & Building Fund (3653).

The District's Fund Balance on June 30, 2021 was \$8,356,182, designated as follows:

Restricted - \$ 2,484 (Treasury fair market value adjustment by the SB County Auditor)  
 Committed - \$ 2,710,500 (Contingency/Disaster Reserve and petty cash of \$500)  
 Committed - \$ 4,330,000 (Economic Uncertainties Reserve)  
 Residual - \$ 1,313,198 (Funds without designation – available as a revenue source)

**Capital Outlay Fund (3652)**

Balance sheet snapshot on June 30, 2021 and June 30, 2020:

	2021	2020
Total assets:	\$ 3,048,443	\$ 2,637,173
Total liabilities:	-0-	18,440
Total fund balance:	\$ 3,048,443	\$ 2,618,733

- **Assets:** Include cash in treasury and interest receivable (from the County).
- **Liabilities:** No liabilities at the fiscal year-end.
- **Fund Balance:** Overall increase of \$429,710 from the prior year. The increase is mainly due to funds transferred from the General Fund (\$475,000).

**Land & Building Fund (3653)**

Balance sheet snapshot on June 30, 2021 and June 30, 2020:

	2021	2020
Total assets:	\$ 3,446,973	\$ 6,426,215
Total liabilities:	1,375	2,175
Total fund balance:	\$ 3,445,598	\$ 6,424,040

- **Assets:** Include cash in treasury and interest receivable (from the County).
- **Liabilities:** Includes accounts payable for unpaid expenses at year-end.
- **Fund Balance:** Overall decrease of \$2,978,442 from the prior year. The decrease is due to expenses towards the rental property rebuild and a transfer to the General Fund of \$2,835,000 to pay down CalPERS liabilities.

The total fund balance for all three Montecito Fire Protection District Funds equals \$14,850,223 on June 30, 2021.

**Financial Status Summary: General Fund****Revenue**

	Budgeted	Actual	Variance
Property taxes	\$ 18,690,000	\$ 18,663,715	\$ (26,285)
Other revenue	3,875,564	3,776,625	(98,939)
Total revenue	\$ 22,565,564	\$ 22,440,340	\$ (125,224)

- **Property taxes:** Accounted for 83% of total revenue and fell short of the budget by \$26,000.
- **Other revenue:** Accounted for 17% of total revenue and fell short of the budget by \$99,000. These revenue sources include interest, Homeowners Property Tax Relief, Federal and State reimbursements, EMS medical response payments, rental income and CSFPD dispatch payments.
- **Total revenue:** \$125,000 under the budgeted amount.

**Expenditures**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Salaries and Benefits	\$ 34,530,240	\$ 34,267,342	\$ 262,898
Services and Supplies	2,683,000	2,449,062	233,938
Capital Assets	1,277,000	625,110	651,890
Total expenses	\$ 38,490,240	\$ 37,341,514	\$ 1,148,726

**Salaries and Employee Benefits: Total expenditures were \$34,267,342, or \$262,898 under budget.**

- 6400 – Supplemental Retirement Contribution: \$16,818,240
  - Description: One-time payments to address the CalPERS pension liabilities, \$7,700,000 from existing reserves, \$1,000,000 from Committed Fund Balance and \$8,118,240 from the pension obligation bond proceeds.

**Services and Supplies: Total expenditures were \$2,449,062, or \$233,938 under budget.**

- 7200 – Structure & Ground Maintenance: under budget \$38,000
  - Variance explanation: A budget allocation for the solar integration fee of \$30,000 was unspent.
- 7363 – Equipment Maintenance: over budget \$41,000
  - Variance explanation: Apparatus and vehicle maintenance was higher than expected this year due to an extremely busy fire season.
- 7546 – Administrative Expense: under budget by \$46,000
  - Variance explanation: Fee charged by the County of Santa Barbara for property tax collection. Actual fees for the County decreased significantly, therefore the District's portion of the expenses also decreased.

**Capital Assets: Total expenditures were \$625,110, or \$651,890 under budget.**

- 8300 – Equipment: under budget \$608,000
  - Variance explanation: A budget allocation to improve the District's communications infrastructure of \$590,000 was unspent because of the need for more extensive research to ensure that the infrastructure updates will integrate seamlessly in the future with the Regional Dispatch Center.

**Net Financial Impact:** The District utilized \$1 million of Committed Fund Balances and \$3 million of Residual Fund Balances as a revenue source in FY 2021 (to partially fund the \$7.7 million CalPERS pension contribution). The remaining balance in the Residual Fund at year-end is \$1.3 million and these funds are undesignated and available to use as a revenue source as needed.

**Conclusion**

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Staff recommends that the Board approve the Financial Summary Report for FY 2020-21 as recommended by the Finance Committee.

**Attachments**

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1. Balance Sheet Report for June 30, 2021
2. Financial Status Report for June 30, 2021

**Strategic Plan Reference**

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Strategic Plan Goal #9, Ensure Financial Accountability & Transparency





# Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2021
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	12,357,871.12	44,272,176.37	48,314,864.74	8,315,182.75
0115 -- Treasury FMV Adjustment	85,919.27	10,847.52	94,282.92	2,483.87
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,981.46	0.00	2,530.78	6,450.68
0211 -- Prop Tax Impounds Receivable	206,229.00	0.00	206,229.00	0.00
0230 -- Accounts Receivable	323,696.00	243,560.00	323,696.00	243,560.00
0240 -- Interest Receivable	38,966.76	43,021.28	71,037.81	10,950.23
<b>Total Assets</b>	<b>13,022,163.61</b>	<b>44,569,605.17</b>	<b>49,012,641.25</b>	<b>8,579,127.53</b>
<b>Total Assets &amp; Other Debits</b>	<b>13,022,163.61</b>	<b>44,569,605.17</b>	<b>49,012,641.25</b>	<b>8,579,127.53</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	805,123.32	805,123.32	0.00
1015 -- EFT Payable	0.00	9,053,429.85	9,081,500.41	28,070.56
1020 -- Salaries & Benefits Payable	29,424.00	29,424.00	45,835.00	45,835.00
1210 -- Accounts Payable	353,360.99	9,893,252.01	9,683,896.55	144,005.53
1240 -- Accrued Expenses	5,262.00	5,262.00	5,034.00	5,034.00
1730 -- Unidentified Deposits	0.00	3,794,475.20	3,794,475.20	0.00
<b>Total Liabilities</b>	<b>388,046.99</b>	<b>23,580,966.38</b>	<b>23,415,864.48</b>	<b>222,945.09</b>
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	123,260.00	123,260.00	0.00	0.00
2120 -- Fund Balance-Restricted	85,919.27	94,282.93	10,847.52	2,483.86
2130 -- Fund Balance-Committed	7,878,500.00	1,058,000.00	220,000.00	7,040,500.00
2200 -- Fund Balance-Residual	4,546,437.35	100,187,787.54	96,954,548.77	1,313,198.58
<b>Total Equity</b>	<b>12,634,116.62</b>	<b>101,463,330.47</b>	<b>97,185,396.29</b>	<b>8,356,182.44</b>

# Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2021
Total Liabilities, Equity & Other Credits	13,022,163.61	125,044,296.85	120,601,260.77	8,579,127.53

# Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2021
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,612,109.87	556,710.16	123,717.94	3,045,102.09
0115 -- Treasury FMV Adjustment	18,160.94	0.00	17,251.32	909.62
0240 -- Interest Receivable	6,902.44	12,788.71	17,260.16	2,430.99
Total Assets	2,637,173.25	569,498.87	158,229.42	3,048,442.70
Total Assets & Other Debits	2,637,173.25	569,498.87	158,229.42	3,048,442.70
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	45.47	45.47	0.00
1015 -- EFT Payable	0.00	110,443.58	110,443.58	0.00
1210 -- Accounts Payable	18,440.44	110,489.05	92,048.61	0.00
1730 -- Unidentified Deposits	0.00	34,450.00	34,450.00	0.00
Total Liabilities	18,440.44	255,428.10	236,987.66	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	18,160.94	17,251.32	0.00	909.62
2140 -- Fund Balance-Assigned	2,600,571.87	0.00	446,961.21	3,047,533.08
2200 -- Fund Balance-Residual	0.00	1,107,471.92	1,107,471.92	0.00
Total Equity	2,618,732.81	1,124,723.24	1,554,433.13	3,048,442.70
Total Liabilities, Equity & Other Credits	2,637,173.25	1,380,151.34	1,791,420.79	3,048,442.70

# Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2021
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	6,362,372.09	44,996.53	2,966,338.07	3,441,030.55
0115 -- Treasury FMV Adjustment	44,235.00	0.00	43,207.11	1,027.89
0240 -- Interest Receivable	19,607.41	30,303.88	44,996.53	4,914.76
<b>Total Assets</b>	<b>6,426,214.50</b>	<b>75,300.41</b>	<b>3,054,541.71</b>	<b>3,446,973.20</b>
<b>Total Assets &amp; Other Debits</b>	<b>6,426,214.50</b>	<b>75,300.41</b>	<b>3,054,541.71</b>	<b>3,446,973.20</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	69,069.19	69,069.19	0.00
1015 -- EFT Payable	0.00	26,993.88	26,993.88	0.00
1210 -- Accounts Payable	2,175.00	96,063.07	95,263.07	1,375.00
<b>Total Liabilities</b>	<b>2,175.00</b>	<b>192,126.14</b>	<b>191,326.14</b>	<b>1,375.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	44,235.00	43,207.11	0.00	1,027.89
2140 -- Fund Balance-Assigned	6,379,804.50	2,935,234.19	0.00	3,444,570.31
2200 -- Fund Balance-Residual	0.00	4,531,454.18	4,531,454.18	0.00
<b>Total Equity</b>	<b>6,424,039.50</b>	<b>7,509,895.48</b>	<b>4,531,454.18</b>	<b>3,445,598.20</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>6,426,214.50</b>	<b>7,702,021.62</b>	<b>4,722,780.32</b>	<b>3,446,973.20</b>

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	17,631,000.00	17,635,618.55	4,618.55	100.03 %
3011 -- Property Tax-Unitary	159,000.00	175,401.02	16,401.02	110.32 %
3015 -- PT PY Corr/Escapes Secured	0.00	87,696.71	87,696.71	--
3020 -- Property Tax-Current Unsecd	669,500.00	611,204.67	-58,295.33	91.29 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	-203,255.36	-203,255.36	--
3040 -- Property Tax-Prior Secured	0.00	-2,152.46	-2,152.46	--
3050 -- Property Tax-Prior Unsecured	65,000.00	13,452.53	-51,547.47	20.70 %
3054 -- Supplemental Pty Tax-Current	165,500.00	345,811.60	180,311.60	208.95 %
3056 -- Supplemental Pty Tax-Prior	0.00	-62.55	-62.55	--
Taxes	18,690,000.00	18,663,714.71	-26,285.29	99.86 %
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	802.60	802.60	--
Fines, Forfeitures, and Penalties	0.00	802.60	802.60	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	150,000.00	25,115.91	-124,884.09	16.74 %
3381 -- Unrealized Gain/Loss Invstmnts	-83,436.00	-83,435.40	0.60	100.00 %
3409 -- Other Rental of Bldgs and Land	10,000.00	0.00	-10,000.00	0.00 %
Use of Money and Property	76,564.00	-58,319.49	-134,883.49	-76.17 %
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	1,315,000.00	1,203,508.83	-111,491.17	91.52 %
4220 -- Homeowners Property Tax Relief	79,500.00	76,988.14	-2,511.86	96.84 %
4310 -- State Grant	150,000.00	153,101.00	3,101.00	102.07 %
Intergovernmental Revenue-State	1,544,500.00	1,433,597.97	-110,902.03	92.82 %

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	1,895,000.00	2,104,477.05	209,477.05	111.05 %
4610 -- Federal Aid for Disaster	82,500.00	0.00	-82,500.00	0.00 %
Intergovernmental Revenue-Federal	1,977,500.00	2,104,477.05	126,977.05	106.42 %
Charges for Services				
5105 -- Reimb for District Services	208,500.00	206,360.22	-2,139.78	98.97 %
Charges for Services	208,500.00	206,360.22	-2,139.78	98.97 %
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	60,000.00	88,388.75	28,388.75	147.31 %
5769 -- State Reimbursements	0.00	-10,877.56	-10,877.56	--
5895 -- Other-Donations	0.00	4,305.00	4,305.00	--
5909 -- Other Miscellaneous Revenue	8,500.00	7,890.55	-609.45	92.83 %
Miscellaneous Revenue	68,500.00	89,706.74	21,206.74	130.96 %
<b>Revenues</b>	22,565,564.00	22,440,339.80	-125,224.20	99.45 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	8,464,000.00	8,468,289.99	-4,289.99	100.05 %
6300 -- Overtime	184,000.00	163,288.90	20,711.10	88.74 %
6301 -- Overtime - Reimbursable	2,000,000.00	1,957,772.30	42,227.70	97.89 %
6310 -- Overtime - Constant Staffing	950,000.00	915,161.18	34,838.82	96.33 %
6400 -- Retirement Contribution	3,280,000.00	3,200,781.68	79,218.32	97.58 %
6450 -- Supp Retirement Contribution	16,818,240.00	16,818,240.00	0.00	100.00 %
6550 -- FICA/Medicare	152,000.00	157,016.74	-5,016.74	103.30 %
6600 -- Health Insurance Contrib	2,126,000.00	2,029,954.15	96,045.85	95.48 %
6700 -- Unemployment Ins Contribution	6,000.00	5,969.45	30.55	99.49 %
6900 -- Workers Compensation	550,000.00	550,867.83	-867.83	100.16 %

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Salaries and Employee Benefits	34,530,240.00	34,267,342.22	262,897.78	99.24 %
Services and Supplies				
7030 -- Clothing and Personal	153,000.00	145,278.62	7,721.38	94.95 %
7050 -- Communications	132,500.00	109,022.64	23,477.36	82.28 %
7060 -- Food	2,500.00	3,491.95	-991.95	139.68 %
7070 -- Household Supplies	33,000.00	30,837.41	2,162.59	93.45 %
7090 -- Insurance	42,000.00	42,895.70	-895.70	102.13 %
7120 -- Equipment Maintenance	50,000.00	57,885.42	-7,885.42	115.77 %
7200 -- Structure & Ground Maintenance	103,500.00	64,838.53	38,661.47	62.65 %
7205 -- Fire Defense Zone	385,000.00	378,471.38	6,528.62	98.30 %
7322 -- Consulting & Mgmt Fees	2,000.00	1,155.50	844.50	57.78 %
7324 -- Audit and Accounting Fees	30,000.00	23,856.00	6,144.00	79.52 %
7325 -- Other Professional Services	145,000.00	145,000.00	0.00	100.00 %
7348 -- Instruments & Equip. < \$5000	132,000.00	119,772.04	12,227.96	90.74 %
7363 -- Equipment Maintenance (Vehicles)	140,000.00	181,096.84	-41,096.84	129.35 %
7400 -- Medical, Dental and Lab	83,000.00	46,778.82	36,221.18	56.36 %
7430 -- Memberships	14,000.00	12,852.93	1,147.07	91.81 %
7450 -- Office Expense	84,500.00	58,029.39	26,470.61	68.67 %
7460 -- Professional & Special Service	460,500.00	409,552.18	50,947.82	88.94 %
7507 -- ADP Payroll Fees	8,500.00	6,831.48	1,668.52	80.37 %
7510 -- Contractual Services	140,000.00	122,617.27	17,382.73	87.58 %
7530 -- Publications & Legal Notices	6,000.00	4,066.35	1,933.65	67.77 %
7540 -- Rents/Leases-Equipment	4,000.00	5,453.86	-1,453.86	136.35 %
7546 -- Administrative Expense	245,000.00	198,575.00	46,425.00	81.05 %
7580 -- Rents/Leases-Structure	9,500.00	9,558.12	-58.12	100.61 %
7630 -- Small Tools & Instruments	14,000.00	8,613.58	5,386.42	61.53 %
7650 -- Special Departmental Expense	65,500.00	43,180.37	22,319.63	65.92 %



# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
7671 -- Special Projects	17,500.00	3,807.28	13,692.72	21.76 %
7730 -- Transportation and Travel	35,000.00	39,247.32	-4,247.32	112.14 %
7731 -- Gasoline-Oil-Fuel	60,000.00	52,844.73	7,155.27	88.07 %
7732 -- Training	40,000.00	62,599.19	-22,599.19	156.50 %
7760 -- Utilities	45,500.00	60,851.96	-15,351.96	133.74 %
Services and Supplies	2,683,000.00	2,449,061.86	233,938.14	91.28 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	135,000.00	91,408.33	43,591.67	67.71 %
8300 -- Equipment	1,142,000.00	533,701.57	608,298.43	46.73 %
Capital Assets	1,277,000.00	625,109.90	651,890.10	48.95 %
Expenditures	38,490,240.00	37,341,513.98	1,148,726.02	97.02 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	2,835,000.00	2,835,000.00	0.00	100.00 %
5921 -- Long Term Debt Proc-Bond/Notes	8,263,240.00	8,263,240.00	0.00	100.00 %
Other Financing Sources	11,098,240.00	11,098,240.00	0.00	100.00 %
<b>Other Financing Uses</b>				
7901 -- Oper Trf (Out)	475,000.00	475,000.00	0.00	100.00 %
Other Financing Uses	475,000.00	475,000.00	0.00	100.00 %
Other Financing Sources & Uses	10,623,240.00	10,623,240.00	0.00	100.00 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Nonspendables</b>				
9602 -- Receivables	0.00	123,260.00	123,260.00	--
Decrease to Nonspendables	0.00	123,260.00	123,260.00	--

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Decrease to Restricted				
9797 -- Unrealized Gains	94,284.00	94,282.93	-1.07	100.00 %
Decrease to Restricted	94,284.00	94,282.93	-1.07	100.00 %
Decrease to Committed				
9850 -- Salary & Retirement Offset	1,000,000.00	1,000,000.00	0.00	100.00 %
Decrease to Committed	1,000,000.00	1,000,000.00	0.00	100.00 %
Decrease to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	4,865,000.00	0.00	-4,865,000.00	0.00 %
Decrease to Residual Fund Balance	4,865,000.00	0.00	-4,865,000.00	0.00 %
Increase to Restricted				
9797 -- Unrealized Gains	10,848.00	10,847.52	0.48	100.00 %
Increase to Restricted	10,848.00	10,847.52	0.48	100.00 %
Changes to Fund Balances	5,948,436.00	1,206,695.41	-4,741,740.59	20.29 %
Montecito Fire Protection Dist	647,000.00	-3,071,238.77	-3,718,238.77	-474.69 %

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	32,500.00	12,788.71	-19,711.29	39.35 %
3381 -- Unrealized Gain/Loss Invstmnts	-17,253.00	-17,251.32	1.68	99.99 %
Use of Money and Property	15,247.00	-4,462.61	-19,709.61	-29.27 %
Revenues	15,247.00	-4,462.61	-19,709.61	-29.27 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	94,000.00	75,277.50	18,722.50	80.08 %
Capital Assets	94,000.00	75,277.50	18,722.50	80.08 %
Expenditures	94,000.00	75,277.50	18,722.50	80.08 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	475,000.00	475,000.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	34,450.00	34,450.00	--
Other Financing Sources	475,000.00	509,450.00	34,450.00	107.25 %
Other Financing Sources & Uses	475,000.00	509,450.00	34,450.00	107.25 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Restricted</b>				
9797 -- Unrealized Gains	17,253.00	17,251.32	-1.68	99.99 %
Decrease to Restricted	17,253.00	17,251.32	-1.68	99.99 %
Changes to Fund Balances	17,253.00	17,251.32	-1.68	99.99 %
Montecito Fire Cap Outlay Res	413,500.00	446,961.21	33,461.21	108.09 %

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	95,000.00	30,303.88	-64,696.12	31.90 %
3381 -- Unrealized Gain/Loss Invstmnts	-43,209.00	-43,207.11	1.89	100.00 %
Use of Money and Property	51,791.00	-12,903.23	-64,694.23	-24.91 %
Revenues	51,791.00	-12,903.23	-64,694.23	-24.91 %
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	0.00	1,359.00	-1,359.00	--
Services and Supplies	0.00	1,359.00	-1,359.00	--
<b>Capital Assets</b>				
8100 -- Land	200,000.00	0.00	200,000.00	0.00 %
8200 -- Structures&Struct Improvements	1,279,500.00	129,179.07	1,150,320.93	10.10 %
Capital Assets	1,479,500.00	129,179.07	1,350,320.93	8.73 %
Expenditures	1,479,500.00	130,538.07	1,348,961.93	8.82 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
7901 -- Oper Trf (Out)	0.00	2,835,000.00	-2,835,000.00	--
Other Financing Uses	0.00	2,835,000.00	-2,835,000.00	--
Other Financing Sources & Uses	0.00	-2,835,000.00	-2,835,000.00	--
<b>Changes to Fund Balances</b>				
<b>Decrease to Restricted</b>				
9797 -- Unrealized Gains	43,209.00	43,207.11	-1.89	100.00 %
Decrease to Restricted	43,209.00	43,207.11	-1.89	100.00 %

# Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	6/30/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Decrease to Assigned				
9901 -- Purpose of Fund	1,384,500.00	0.00	-1,384,500.00	0.00 %
Decrease to Assigned	1,384,500.00	0.00	-1,384,500.00	0.00 %
Changes to Fund Balances	1,427,709.00	43,207.11	-1,384,501.89	3.03 %
Montecito Fire Land & Building	0.00	-2,935,234.19	-2,935,234.19	--
Net Financial Impact	1,060,500.00	-5,559,511.75	-6,620,011.75	-524.23 %

# Attachment B



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

**OPEB Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
July 2020	12,402,085.50	-	331,142.75	4,810.83	12,728,417.42	2.63%	7.06%
August 2020	12,728,417.42	-	219,074.87	4,890.46	12,942,601.83	1.68%	6.18%
September 2020	12,942,601.83	-	(127,806.98)	4,953.35	12,809,841.50	-1.03%	3.29%
October 2020	12,809,841.50	-	(86,440.21)	4,959.37	12,718,441.92	-0.71%	-0.08%
November 2020	12,718,441.92	-	634,110.62	4,895.82	13,347,656.72	4.95%	3.13%
December 2020	13,347,656.72	-	266,560.19	5,051.48	13,609,165.43	1.96%	6.24%
January 2021	13,609,165.43	-	(37,477.22)	5,075.82	13,566,612.39	-0.31%	6.67%
February 2021	13,566,612.39	-	66,543.11	5,063.52	13,628,091.98	0.45%	2.10%
March 2021	13,628,091.98	-	2,672.05	5,082.55	13,625,681.48	-0.02%	0.12%
April 2021	13,625,681.48	-	281,851.15	5,079.49	13,902,453.14	2.03%	2.48%
May 2021	13,902,453.14	-	89,558.16	5,146.56	13,986,864.74	0.61%	2.63%
June 2021	13,986,864.74	-	135,250.62	5,172.10	14,116,943.26	0.93%	3.61%
<b>Total</b>		<b>-</b>	<b>1,775,039.11</b>	<b>60,181.35</b>			

Total Contributions to the Plan = 8,376,000

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

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

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

Funded status = **77.9%**

**Pension Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
July 2020	4,965,271.27	-	132,577.99	1,926.07	5,095,923.19	2.63%	7.06%
August 2020	5,095,923.19	-	87,709.41	1,957.95	5,181,674.65	1.68%	6.17%
September 2020	5,181,674.65	500,000.00	(51,583.04)	1,983.12	5,628,108.49	-1.03%	3.28%
October 2020	5,628,108.49	-	(39,739.79)	2,041.64	5,586,327.06	-0.74%	-0.19%
November 2020	5,586,327.06	-	278,063.23	2,153.26	5,862,237.03	4.94%	3.48%
December 2020	5,862,237.03	500,000.00	118,270.78	2,221.39	6,478,286.42	1.98%	6.22%
January 2021	6,478,286.42	-	(17,807.76)	2,416.60	6,458,062.06	-0.31%	6.65%
February 2021	6,458,062.06	-	32,581.81	2,410.77	6,488,233.10	0.47%	2.15%
March 2021	6,488,233.10	-	1,265.74	2,419.74	6,487,079.10	-0.02%	0.14%
April 2021	6,487,079.10	-	133,583.85	2,418.28	6,618,244.67	2.02%	2.48%
May 2021	6,618,244.67	-	42,636.25	2,450.10	6,658,430.82	0.61%	2.62%
June 2021	6,658,430.82	-	64,388.93	2,462.18	6,720,357.57	0.93%	3.60%
<b>Total</b>		<b>1,000,000.00</b>	<b>781,947.40</b>	<b>26,861.10</b>			

Total Contributions to the Plan = 5,600,000

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

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

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

\*Funded status = **80.6%**

\* The pension funded status is based on the most recent CalPERS Actuarial report for June 30, 2019. Actual funded status is estimated to be 97.8% as of June 30, 2021, following the issuance of the MFPD 2021 Pension Obligation Bond, August 9, 2021. CalPERS reported investment earnings of 21.3% for FY 2021, and a discount rate drop to 6.8%.



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

**Account Report for the Period**  
**4/1/2021 to 4/30/2021**

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

## Account Summary

Source	Balance as of 4/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 4/30/2021
OPEB	\$13,625,681.48	\$0.00	\$281,851.15	\$5,079.49	\$0.00	\$0.00	\$13,902,453.14
PENSION	\$6,487,079.10	\$0.00	\$133,583.85	\$2,418.28	\$0.00	\$0.00	\$6,618,244.67
<b>Totals</b>	<b>\$20,112,760.58</b>	<b>\$0.00</b>	<b>\$415,435.00</b>	<b>\$7,497.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,520,697.81</b>

## Investment Selection

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

## Investment Objective

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

## Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	2.07%	2.59%	17.47%	8.63%	9.22%	7.06%	1/19/2010
PENSION	2.06%	2.59%	17.37%	8.41%	-	-	6/29/2017

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

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

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

**Account Report for the Period**  
**5/1/2021 to 5/31/2021**

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

## Account Summary

Source	Balance as of 5/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 5/31/2021
OPEB	\$13,902,453.14	\$0.00	\$89,558.16	\$5,146.56	\$0.00	\$0.00	\$13,986,864.74
PENSION	\$6,618,244.67	\$0.00	\$42,636.25	\$2,450.10	\$0.00	\$0.00	\$6,658,430.82
<b>Totals</b>	<b>\$20,520,697.81</b>	<b>\$0.00</b>	<b>\$132,194.41</b>	<b>\$7,596.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,645,295.56</b>

## Investment Selection

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

## Investment Objective

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

## Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.64%	2.74%	15.26%	8.49%	9.19%	7.17%	1/19/2010
PENSION	0.64%	2.73%	15.16%	8.38%	-	-	6/29/2017

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Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.  
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

Headquarters - 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660 800.540.6369 Fax 949.250.1250 www.pars.org

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

**Account Report for the Period**  
**6/1/2021 to 6/30/2021**

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

## Account Summary

Source	Balance as of 6/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 6/30/2021
OPEB	\$13,986,864.74	\$0.00	\$135,250.62	\$5,172.10	\$0.00	\$0.00	\$14,116,943.26
PENSION	\$6,658,430.82	\$0.00	\$64,388.93	\$2,462.18	\$0.00	\$0.00	\$6,720,357.57
<b>Totals</b>	<b>\$20,645,295.56</b>	<b>\$0.00</b>	<b>\$199,639.55</b>	<b>\$7,634.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,837,300.83</b>

## Investment Selection

**Source**

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

## Investment Objective

**Source**

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

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

## Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.97%	3.72%	14.34%	8.78%	9.36%	7.38%	1/19/2010
PENSION	0.97%	3.71%	14.24%	8.70%	-	-	6/29/2017

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Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

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

**Fiscal Year Statement**  
**Account Report for the Period**  
**7/1/2020 to 6/30/2021**

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

### Account Summary

Source	Balance as of 7/1/2020	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 6/30/2021
OPEB	\$12,402,085.50	\$0.00	\$1,775,039.11	\$60,181.35	\$0.00	\$0.00	\$14,116,943.26
PENSION	\$4,965,271.27	\$1,000,000.00	\$781,947.40	\$26,861.10	\$0.00	\$0.00	\$6,720,357.57
<b>Totals</b>	<b>\$17,367,356.77</b>	<b>\$1,000,000.00</b>	<b>\$2,556,986.51</b>	<b>\$87,042.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,837,300.83</b>

### Investment Selection

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

### Investment Objective

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

### Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.97%	3.72%	14.34%	8.78%	9.36%	7.38%	1/19/2010
PENSION	0.97%	3.71%	14.24%	8.70%	-	-	6/29/2017

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

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



# Agenda

## Item #5



## MONTECITO FIRE PROTECTION DISTRICT

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

Held at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 on June 28, 2021 at 2:00 p.m.

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

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

**Absent:** Director Powell

- 1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)**

There were no public comments at this meeting.

- 2. That the Board of Directors adopt the Fire Station Location Study: Community Risk Assessment, Standards of Cover. (Strategic Plan Goal 4)**

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

Chief Taylor provided a staff report regarding the Fire Station Location Study: Community Risk Assessment, Standards of Cover. Motion to adopt the Fire Station Location Study: Community Risk Assessment, Standards of Cover made by Director Easton, seconded by Director van Duinwyk and unanimously passed.

- 3. That the Board of Directors authorize the Fire Chief to execute the Regional Fire/Emergency Medical Services Dispatch Center Cooperative Agreement. (Strategic Plan Goal 5.2)**

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

Chief Taylor provided a staff report regarding the Regional Fire/Emergency Medical Services Dispatch Center Cooperative Agreement. Motion to authorize the Fire Chief to execute the Dispatch Center Cooperative Agreement made by Director van Duinwyk, seconded by Director Easton and unanimously passed.

- 4. That the Board of Directors endorse the Walk Montecito and Montecito Walk to School Trail Program. (Strategic Plan Goal 1)**



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

Chief Taylor provided a staff report regarding the Walk Montecito and Montecito Walk to School Trail Program. After Board discussion, it was determined that no action be taken.

**5. That the Board of Directors receive and file the Santa Barbara County Fire Chief's Association White Paper. (Strategic Plan Goal 2)**

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

Chief Taylor provided a staff report regarding the Santa Barbara County Fire Chief's Association White Paper. The Board determined to receive and file the Santa Barbara County Fire Chief's Association White Paper.

**6. Consider recommendation to approve Resolution 2021-05, Adoption of the Preliminary Budget for FY 2021-22. (Strategic Plan Goal 9.1)**

**a. Staff report presented by District Accountant Nahas.**

District Accountant Nahas provided a staff report regarding Resolution 2021-05, Adoption of the Preliminary Budget for FY 2021-22. Motion to approve Resolution 2021-05, Adoption of the Preliminary Budget for FY 2021-22 made by Director Lee, seconded by Director van Duinwyk. The Roll Call Vote was as follows:

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

Nays: None

Abstain: None

Absent: J. A. Powell

**7. Consider recommendation to approve Resolution 2021-06, Amending Adopted Budget for FY 2020-21. (Strategic Plan Goal 9.1)**

**a. Staff report presented by District Accountant Nahas.**

District Accountant Nahas provided a staff report regarding Resolution 2021-06, Amending Adopted Budget for FY 2020-21. Motion to approve Resolution 2021-06, Amending Adopted Budget for FY 2020-21 made by Director Ishkanian, seconded by Director Lee. The Roll Call Vote was as follows:

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

Nays: None

Abstain: None

Absent: J. A. Powell

**8. Approval of the Publicly Available Pay Schedule, effective July 1, 2021, as required by CalPERS.**

**a. Staff report presented by District Accountant Nahas.**

District Accountant Nahas provided a staff report regarding Publicly Available Pay Schedule, effective July 1, 2021. Motion to approve the Publicly Available Pay Schedule, effective July 1, 2021 made by Director van Duinwyk, seconded by Director Easton and unanimously passed.

**9. Approval of Minutes of the May 24, 2021 Regular Meeting.**

Motion to approve the minutes of the May 24, 2021 Regular meeting made by Director van Duinwyk, seconded by Director Lee and unanimously passed.

**10. Election for CSDA Board of Directors Member. (Strategic Plan Goal 1)**

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

Chief Taylor provided a staff report regarding the CSDA Board of Directors Election. Motion to direct the Fire Chief to vote for Hugh Rafferty made by Director Ishkanian, seconded by Director van Duinwyk and unanimously passed.

**11. Fire Chief's report.**

Division Chief Neels highlighted significant calls for the month of May. He also reported 1,877 hours of training for the month of May. Division Chief Neels provided an update regarding the recent Red Flag event. He stated the 1259 East Valley Road property will be occupied by Firefighter/Paramedic Kevin French and his wife on July 1<sup>st</sup>. He noted that multiple responses were received regarding the building and repair of the rental property on East Valley Road. He also provided an update regarding the Solar Project. Fire Marshal Briner provided an update regarding the Neighborhood Chipping program, Evacuation Study Analysis, and the Home Hardening Assistance Grant Vent Retrofit Program. Chief Taylor stated the Strategic Planning process will begin in late October. He stated that all COVID-19 restrictions have been released, and the Continuity of Operations Plan has been rescinded. He noted that non-vaccinated individuals are asked to wear masks in the Station. Chief Taylor stated that he and Chief Fish continue to work on the joint project Memorandum of Understanding, and hopefully the document will be in front of the Board for approval in July or August. Chief Taylor stated that the LAFCO administrative document should be returned after the July 4<sup>th</sup> holiday. Chief Taylor provided information regarding scheduling for upcoming Board meetings. The Board determined to take a recess in the month of July and schedule a Finance Committee meeting and Special Board meeting in August, dates to be determined.

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

There were no items to report at this meeting.

**13. Suggestions from Directors for items other than regular agenda items to be included for the July 26, 2021 Regular Board meeting.**

There were no additional suggestions from the Directors.

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

The Board reported out of closed session at 3:24 p.m. with no reportable action.

Meeting Adjourned at 3:25 p.m.

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President Michael Lee

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Secretary Judith Ishkanian

# Agenda

## Item #6



Dear Maeve. Still I am treasuring the poems you brought me - heart felt thanks! I'm eternally appreciative to you + the Montecito Fire Dept. for sending Carlos Ramirez and his helpers to remove masses of the dangerous overgrowth in the canyon before the fire season. It is ever so dry. After reading all your excellent research I decided to do the eucs next when

I've accumulated  
a little cash; I've  
just practically  
moved many things  
so I've **PAPYRUS** do it  
when Casa Dorinda  
project is more  
finalized.  
With every  
warm wish &  
greatest thanks,  
Virginia Castanola-Hunter





To the wonderful  
Firefighters that responded  
to our middle of the night  
emergency and their  
colleagues who keep our



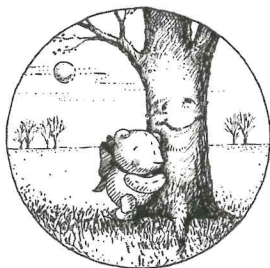
Community safe.

Thank you.

Loriz & Robb Goodman

897 Park Lane

Montecito

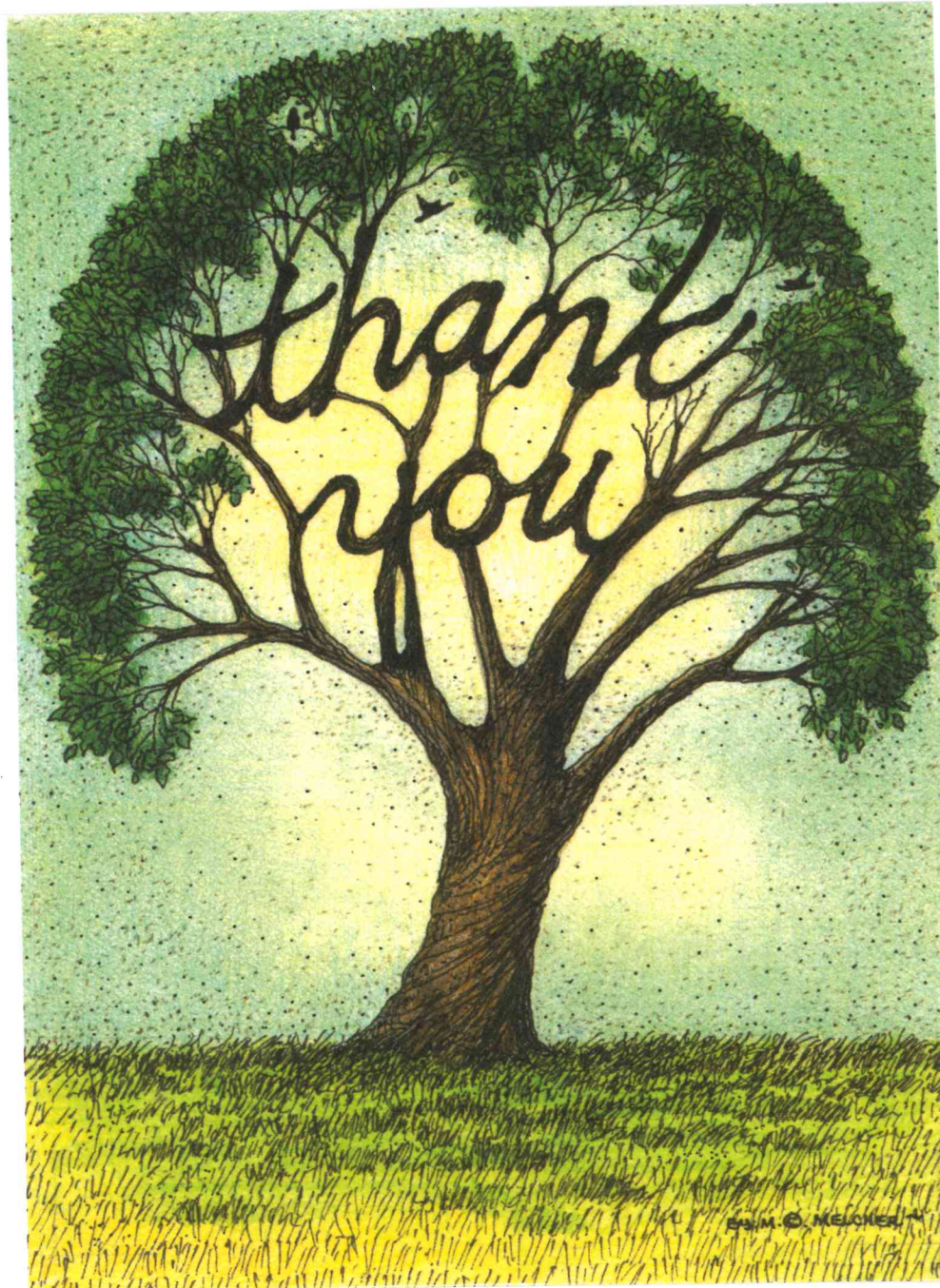


... cards by mary w. melcher

  
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2021

Kevin + team -  
Thank you so  
much for your  
incredible support  
of this year's Fourth.  
We love working with you!  
Kathi

You gorgeous men are  
the best for all you do we  
thank you. - Dawn

Kevin!

Many thanks for all you  
and your fabulous team do  
for ALL of Montecito! Love  
having <sup>at</sup> all your energy and  
support! Mindy

Thanks guys for your  
stellar support and participation  
in our 4th of July celebration  
- Michael Edwards

Thank you all so much!  
Sharon

Dear MFPD -  
You guys Rock!  
Doree  
Newquist